

Instructions for Handwritten Forms

Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



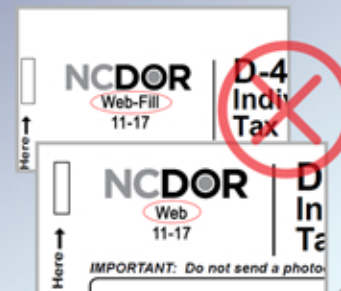
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



D-403 NC-NPA Nonresident Partner Affirmation

<p>Nonresident Partner's Identifying Number</p> <p>_____</p> <p>Nonresident Partner's Name, Address, and Zip Code</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div> <p>Date nonresident became partner in partnership _____</p> <p style="text-align: center;">(MM-DD-YY)</p> <p>Partner's Tax Year</p> <p>_____</p> <p>beginning (MM-DD-YY) ending (MM-DD-YY)</p>	<p>Partnership's Federal Employer ID Number</p> <p>_____</p> <p>Partnership's Name, Address, and Zip Code</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div> <p>Is the Partnership a Taxed Partnership?</p> <p><input type="radio"/> Yes Stop here. Do not complete this form. <input type="radio"/> No</p> <p>Partnership's Tax Year</p> <p>_____</p> <p>beginning (MM-DD-YY) ending (MM-DD-YY)</p>
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Fill in applicable circle only if the nonresident partner listed above is not an individual, a grantor trust, or a disregarded entity whose owner is an individual or grantor trust.

Type of Partner: C Corporation S Corporation Partnership Estate or Trust

Partner's Affirmation *(Fill in the applicable circle)*

The partner named above certifies and agrees to one of the following:

The partner is a nonresident partner in the partnership listed above. The partner will timely file the appropriate North Carolina income tax return and pay the tax due as required by law.

The partner is a nonresident partner in the partnership listed above. The partner is not subject to North Carolina income tax.

Signature of manager, officer, or fiduciary _____ **Date** _____

Contact number for manager, officer, or fiduciary

Check this box if the partner is a disregarded entity for tax purposes, and provide the information below.

Name of filing entity _____ **Identification number of filing entity** _____

General Instructions

In a partnership having one or more nonresident partners, the managing partner is responsible for reporting the share of the income and paying the tax due for each nonresident partner. However, if the nonresident partner is not an individual or grantor trust, the managing partner is not required to pay the tax on that partner's share of the partnership income provided the partner signs this **Nonresident Partner Affirmation** affirming that the partner will pay the tax with its corporation, partnership, trust or estate income tax return or affirming that the partner is not subject to North Carolina income tax. The affirmation must be annually filed by the nonresident partner and submitted by the manager by the due date of the partnership return. The signed Form NC-NPA applies to the original return, any amended returns for that year, and any proposed assessments of additional tax for that year. Payment of the tax due by the managing partner on behalf of corporations, partnerships, trusts or estates that are partners does not relieve the partner from filing a North Carolina tax return. **Note:** Form NC-NPA is not applicable to partners of a Taxed Partnership.