



# Instructions for Handwritten Forms

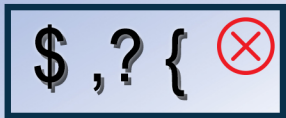
## Guidelines



Do not use red ink  
Use blue or black ink



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



## Printing



Before printing select  
"actual size"



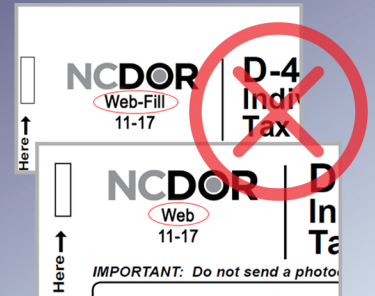
Do not select "print on  
both sides of paper"



## Before Mailing



Do not mix form types



Do not submit  
photocopies of returns

Submit originals only



# D-403TC

## 2017 Partnership Tax Credit Summary

File this form with **Form D-403, Partnership Income Tax Return**, if the partnership claims a tax credit and there are nonresident partners whose share of the tax due is being paid by the manager of the partnership. Do not file the form if all partners are residents of North Carolina or are nonresidents whose share of the tax is not being paid by the manager. Include in the lines below only the portion of each credit allocated to nonresident partners whose share of the tax due is being paid by the manager of the partnership. Failure to attach this form may result in disallowance of the tax credit.

Legal Name (First 10 Characters) <hr style="border-top: 1px dashed gray;"/>	Federal Employer ID Number <hr style="border-top: 1px dashed gray;"/>
<b>Part 1. Tax Credits Not Subject to 50% of Tax Limit</b> (Attach schedule for each credit)	
1. <b>Rehabilitating an Income-Producing Historic Structure</b> (Article 3D) (Enter amount of installment)	▶ 1. <hr style="border-top: 1px dashed gray;"/> .00
2. <b>Rehabilitating a Nonincome-Producing Historic Structure</b> (Article 3D) (Enter amount of installment)	▶ 2. <hr style="border-top: 1px dashed gray;"/> .00
3. <b>Rehabilitating an Income-Producing Historic Mill Facility</b> (Article 3H) (Enter amount of installment)	▶ 3. <hr style="border-top: 1px dashed gray;"/> .00
4. <b>Rehabilitating a Nonincome-Producing Historic Mill Facility</b> (Article 3H) (Enter amount of installment)	▶ 4. <hr style="border-top: 1px dashed gray;"/> .00
5. <b>Rehabilitating an Income-Producing Historic Structure</b> (Article 3L) (From Form NC-Rehab, Part 4, Line 19)	▶ 5. <hr style="border-top: 1px dashed gray;"/> .00
6. <b>Rehabilitating a Nonincome-Producing Historic Structure</b> (Article 3L) (From Form NC-Rehab, Part 4, Line 22)	▶ 6. <hr style="border-top: 1px dashed gray;"/> .00
7. <b>Tax Credits Carried Over From Previous Year, if any.</b> <b>Do Not Include Any Carryover of Tax Credits Claimed</b> <b>on Form NC-478 or Form NC-Rehab</b>	▶ 7. <hr style="border-top: 1px dashed gray;"/> .00
8. <b>Total Tax Credits</b> (Add Lines 1 through 7)	▶ 8. <hr style="border-top: 1px dashed gray;"/> .00
9. <b>Amount of Income Tax Due</b> (Enter Partners' Total from Form D-403, Part 4, Line 18)	▶ 9. <hr style="border-top: 1px dashed gray;"/> .00
10. <b>Enter the lesser of Line 8 or Line 9</b>	▶ 10. <hr style="border-top: 1px dashed gray;"/> .00
<b>Part 2. Tax Credits Subject to 50% of Tax Limit</b>	
11. <b>Total Tax Credits Subject to 50% Limit Taken in Current Period</b> (From Form NC-478, Part 3, Line 43)	▶ 11. <hr style="border-top: 1px dashed gray;"/> .00
<b>Part 3. Total of Credits Applied to Current Year</b>	
12. <b>Add Lines 10 and 11</b> (Allocate the total credit on this line among the nonresident partners and include in the total on Form D-403, Part 4, Line 19)	▶ 12. <hr style="border-top: 1px dashed gray;"/> .00
<b>Part 4. Qualified Rehabilitation Expenditures and Expenses</b>	
<i>(For Lines 13 and 14, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if incurred prior to January 1, 2015, AND tax year 2017 is the first year the credit is taken.)</i>	
13. <b>Enter the amount of qualified rehabilitation expenditures with respect to the credit for rehabilitating an income-producing historic structure</b>	▶ 13. <hr style="border-top: 1px dashed gray;"/> .00
14. <b>Enter the amount of rehabilitation expenses with respect to the credit for rehabilitating a nonincome-producing historic structure</b>	▶ 14. <hr style="border-top: 1px dashed gray;"/> .00
<i>(For Lines 15 and 16, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if an application for an eligibility certification was submitted to the State Historic Preservation Office prior to January 1, 2015, AND tax year 2017 is the first year the credit is taken.)</i>	
15. <b>Enter the amount of qualified rehabilitation expenditures with respect to the credit for rehabilitating an income-producing historic mill facility</b>	▶ 15. <hr style="border-top: 1px dashed gray;"/> .00
16. <b>Enter the amount of rehabilitation expenses with respect to the credit for rehabilitating a nonincome-producing historic mill facility</b>	▶ 16. <hr style="border-top: 1px dashed gray;"/> .00

