

# 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-400TC 2023 Individual Income Tax Credits

DOR  
Use  
Only

If you claim a tax credit on Form D-400, Line 16, you must attach this form to the return. Otherwise, the tax credit may be disallowed.

Last Name (First 10 Characters)

Your Social Security Number

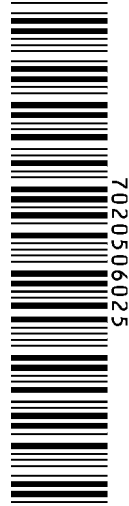
**Do not send a photocopy of this form.**  
**Print in Black or Blue Ink Only. No Pencil or Red Ink.**

**Important: Refer to the Instructions before completing this form.**

### Part 1. Credit for Income Tax Paid to Another State or Country (N.C. Residents Only)

If you claim a tax credit for taxes paid to more than one state or country, do not complete Lines 1-6. Instead, complete the "Out-of-State Tax Credit Worksheet" in the instructions to determine the amount to enter on Line 7a.

1. Total income from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income (If Line 1 is negative, fill in circle.)
  2. Portion of Line 1 that was taxed by another state or country
  3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places)
  4. Total North Carolina income tax (From Form D-400, Line 15)
  5. Multiply Line 4 by Line 3
  6. Amount of net tax paid to the other state or country on the income shown on Line 2
- 7a. Credit for Income Tax Paid to Another State or Country**  
Enter the lesser of Line 5 or Line 6
- 7b.** Enter the number of states or countries for which a credit is claimed



Enter Whole U.S. Dollars Only

▶ ○ 1.	_____	.00
▶ 2.	_____	.00
▶ 3.	_____	
▶ 4.	_____	.00
▶ 5.	_____	.00
▶ 6.	_____	.00
▶ 7a.	_____	.00
▶ 7b.	_____	

### Part 2. Credits for Rehabilitating Historic Structures

On Lines 8a, 9a, 10a, and 11a, enter the amount of expenditures or expenses only if tax year 2023 is the first year the credit is taken. **Note:** For Lines 8a and 9a, the expenditures and expenses must have been incurred prior to January 1, 2015.

On Lines 8b, 9b, 10b, 11b, 12, and 13, enter the amount of the tax credit taken.

- |   |       |     |        |       |     |
|---|-------|-----|--------|-------|-----|
| <b>8. An income-producing historic structure (Article 3D)</b> ▶ 8a.                                       | _____ | .00 | ▶ 8b.  | _____ | .00 |
| <b>9. A nonincome-producing historic structure (Article 3D)</b> ▶ 9a.                                     | _____ | .00 | ▶ 9b.  | _____ | .00 |
| <b>10. An income-producing historic mill facility (Article 3H)</b> ▶ 10a.                                 | _____ | .00 | ▶ 10b. | _____ | .00 |
| <b>11. A nonincome-producing historic mill facility (Article 3H)</b> ▶ 11a.                               | _____ | .00 | ▶ 11b. | _____ | .00 |
| <b>12. An income-producing historic structure (Article 3L)</b><br>(From Form NC-Rehab, Part 4, Line 23)   |       |     | ▶ 12.  | _____ | .00 |
| <b>13. A nonincome-producing historic structure (Article 3L)</b><br>(From Form NC-Rehab, Part 4, Line 26) |       |     | ▶ 13.  | _____ | .00 |

If you take a credit on Lines 12 or 13, attach Form NC-Rehab to the front of Form D-400.

### Part 3. Computation of Total Tax Credits to be Taken for Tax Year 2023

- |  |       |       |     |
|--|-------|-------|-----|
| <b>14.</b> Tax credits carried over from previous years (Do not include any carryover of income tax credits taken on Form NC-478 or Form NC-Rehab.)  | ▶ 14. | _____ | .00 |
| <b>15.</b> Reserved for Future Use <input type="text"/>  | ▶ 15. | _____ | .00 |
| <b>16.</b> Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, 14, and 15  | ▶ 16. | _____ | .00 |
| <b>17.</b> North Carolina income tax (From Form D-400, Line 15)  | ▶ 17. | _____ | .00 |
| <b>18.</b> Enter the lesser of Line 16 or Line 17  | ▶ 18. | _____ | .00 |
| <b>19.</b> Business incentive and energy tax credits (Attach Form NC-478 and any required supporting schedules to the front of Form D-400)   | ▶ 19. | _____ | .00 |
| <b>20. Total Tax Credits to be Taken for Tax Year 2023</b> (Add Lines 18 and 19. Enter the result here and on Form D-400, Line 16.) <b>The amount on Line 20 cannot exceed the tax shown on Form D-400, Line 15.</b> | ▶ 20. | _____ | .00 |