

# Instructions for Handwritten Forms

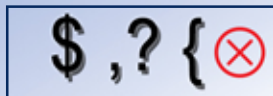
## Guidelines



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.



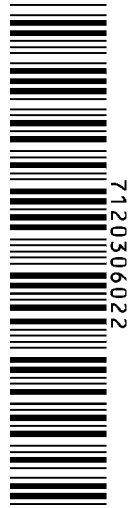
File this form with Form D-407, Estates and Trusts Income Tax Return, if tax credits are allocated to the fiduciary. Enter only the portion of the tax credit allocated to the fiduciary. (For more information, see the instructions for Form D-407.)

Legal Name (First 10 Characters)

Federal Employer ID Number

**Part 1. Tax Credits Not Subject to 50% of Tax Limit (Attach schedule for each credit)**

|                                                                                                                             |      |       |     |
|-----------------------------------------------------------------------------------------------------------------------------|------|-------|-----|
| 1. Credit for Tax Paid to Another State or Country<br>(From Part 5, Section B, Line 7a)                                     | ▶ 1. | _____ | .00 |
| 2. Rehabilitating an Income-Producing Historic Structure<br>(Article 3D) (Enter amount of installment)                      | ▶ 2. | _____ | .00 |
| 3. Rehabilitating a Nonincome-Producing Historic Structure<br>(Article 3D) (Enter amount of installment)                    | ▶ 3. | _____ | .00 |
| 4. Rehabilitating an Income-Producing Historic Mill Facility<br>(Article 3H) (Enter the total amount of tax credit)         | ▶ 4. | _____ | .00 |
| 5. Rehabilitating a Nonincome-Producing Historic Mill Facility<br>(Article 3H) (Enter amount of installment)                | ▶ 5. | _____ | .00 |
| 6. Rehabilitating an Income-Producing Historic Structure<br>(Article 3L) (From Form NC-Rehab, Part 4, Line 23)              | ▶ 6. | _____ | .00 |
| 7. Rehabilitating a Nonincome-Producing Historic Structure<br>(Article 3L) (From Form NC-Rehab, Part 4, Line 26)            | ▶ 7. | _____ | .00 |
| 8. Tax Credits Carried Over From Previous Years<br>(Do not include any tax credits claimed on Form NC-478 or Form NC-Rehab) | ▶ 8. | _____ | .00 |
| 9. Total Tax Credits<br>(Add Lines 1 through 8)                                                                             | 9.   | _____ | .00 |
| 10. Amount of Income Tax Due<br>(From Form D-407, Page 1, Line 8)                                                           | 10.  | _____ | .00 |
| 11. Enter the Lesser of Line 9 or Line 10                                                                                   | 11.  | _____ | .00 |



**Part 2. Tax Credits Subject to 50% of Tax Limit**

|                                                                                        |       |       |     |
|----------------------------------------------------------------------------------------|-------|-------|-----|
| 12. Total Tax Credits Subject to 50% Limit Taken in 2023<br>(From Form NC-478, Part 3) | ▶ 12. | _____ | .00 |
|----------------------------------------------------------------------------------------|-------|-------|-----|

**Part 3. Total Credits Applied to 2023**

|                                                                                                     |       |       |     |
|-----------------------------------------------------------------------------------------------------|-------|-------|-----|
| 13. Reserved <input type="text"/>                                                                   | ▶ 13. | _____ | .00 |
| 14. Tax Credits Taken in 2023<br>(Add Lines 11 through 13; enter the amount on Form D-407, Line 9a) | 14.   | _____ | .00 |

**Part 4. Qualified Rehabilitation Expenditures and Expenses**

On Lines 15 through 18, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if tax year 2023 is the first year the credit is taken. **Note:** For Lines 15 and 16, the expenditures and expenses must have been incurred prior to January 1, 2015.

|                                                                                                               |       |       |     |
|---------------------------------------------------------------------------------------------------------------|-------|-------|-----|
| 15. Qualified Rehabilitation Expenditures for Rehabilitating Income-Producing Historic Structure (Article 3D) | ▶ 15. | _____ | .00 |
| 16. Rehabilitation Expenses for Rehabilitating Nonincome-Producing Historic Structure (Article 3D)            | ▶ 16. | _____ | .00 |
| 17. Qualified Rehabilitation Expenditures for Income-Producing Rehabilitated Mill Property (Article 3H)       | ▶ 17. | _____ | .00 |
| 18. Rehabilitation Expenses for Nonincome-Producing Rehabilitated Mill Property (Article 3H)                  | ▶ 18. | _____ | .00 |

Legal Name (First 10 Characters)

Federal Employer ID Number

**Part 5. Tax Paid to Another State or Country**

**A. Apportionment of Income and Tax Paid to Another State or Country** (See instructions)

Attach other pages if needed.

|                                                                            | <b>Fiduciary</b>     | <b>Beneficiary 1</b> | <b>Beneficiary 2</b> | <b>Beneficiary 3</b> |
|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 1. Identifying Number                                                      | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2. Name                                                                    | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3. Share of Gross Income on which Tax was Paid to Another State or Country | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4. Share of Tax Paid to Another State or Country                           | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

**B. Computation of Tax Credit for Tax Paid to Another State or Country**

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

- 1. **Fiduciary's share of gross income taxed in another state or country** (From Fiduciary Column, Line 3 above) 1.  .00
- 2. **Fiduciary's share of total gross income** (See instructions) 2.  .00
- 3. **Percentage of income taxed in another state or country** (Divide Line 1 by Line 2) 3.  %
- 4. **Amount of North Carolina tax** (From Form D-407, Page 1, Line 8) 4.  .00
- 5. **Computed tax credit** (Multiply Line 3 by Line 4) 5.  .00
- 6. **Fiduciary's share of tax paid to another state or country** (From Fiduciary Column, Line 4 above. Attach copy of return and proof of payment) 6.  .00
- 7a. **Enter the lesser of Line 5 or Line 6 here and on Part 1, Line 1** 7a.  .00
- 7b. **Enter the number of states or countries for which a credit is claimed** 7b.