

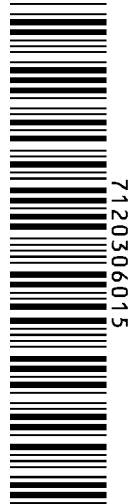
File this form with **Form D-407, Estates and Trusts Income Tax Return**, if any tax credits are to be allocated to the fiduciary. Do not attach the form if no tax credits are claimed. See **Form D-407A, Instructions for Estates and Trusts Income Tax Return**, for additional information on tax credits allowed to estates and trusts. Enter on the lines below only the portion of any tax credit allocated to the fiduciary.

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)

<b>1. Credit for Tax Paid to Another State or Country</b> <i>(From Part 5, Section B, Line 7)</i>	▶ 1.	_____	.00
<b>2. Rehabilitating an Income-Producing Historic Structure (Article 3D)</b> <i>(Also complete Part 4, Line 14 only in the first year the credit is taken)</i>	▶ 2.	_____	.00
<b>3. Rehabilitating a Nonincome-Producing Historic Structure (Article 3D)</b> <i>(Also complete Part 4, Line 15 only in the first year the credit is taken)</i>	▶ 3.	_____	.00
<b>4. Rehabilitating an Income-Producing Historic Mill Facility (Article 3H)</b> <i>(Also complete Part 4, Line 16)</i>	▶ 4.	_____	.00
<b>5. Rehabilitating a Nonincome-Producing Historic Mill Facility (Article 3H)</b> <i>(Also complete Part 4, Line 17 only in the first year the credit is taken)</i>	▶ 5.	_____	.00
<b>6. Rehabilitating an Income-Producing Historic Structure (Article 3L)</b> <i>(From Form NC-Rehab, Line 17)</i>	▶ 6.	_____	.00
<b>7. Rehabilitating a Nonincome-Producing Historic Structure (Article 3L)</b> <i>(From Form NC-Rehab, Line 20)</i>	▶ 7.	_____	.00
<b>8. Tax Credits Carried Over From Previous Year, if any. Do Not Include Any Carryover of Tax Credits Claimed on Form NC-478</b>	▶ 8.	_____	.00
<b>9. Total Tax Credits</b> <i>(Add Lines 1 through 8)</i>	9.	_____	.00
<b>10. Amount of Income Tax</b> <i>(From Form D-407, Page 1, Line 8)</i>	10.	_____	.00
<b>11. Enter the Lesser of Line 9 or Line 10</b>	11.	_____	.00



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

<b>12. Total Tax Credits Subject to 50% Limit Taken in Current Period</b> <i>(From Form NC-478, Part 3, Line 43)</i>	▶ 12.	_____	.00
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**Part 3. Total Credits Applied to Current Year**

<b>13. Add Lines 11 and 12</b> <i>(Enter the amount here and on Form D-407, Line 9)</i>	13.	_____	.00
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**Part 4. Expenses Incurred for Which the First Installment of a Historic Rehabilitation Tax Credit is Taken in 2016**  
*(Complete Lines 14, 15, 16, and 17 only if a tax credit on Part 1, Line 2, 3, 4, or 5 is claimed. Exception: The entire credit claimed for Line 4 above is claimed in the year the eligible site is placed into service. For Lines 14 and 15 the expenditures and expenses must have been incurred prior to January 1, 2015.)*

<b>14. Enter the amount of qualified rehabilitation expenditures for which the income-producing credit on Line 2 is taken.</b>	▶ 14.	_____	.00
<b>15. Enter the amount of rehabilitation expenses for which the nonincome-producing credit on Line 3 is taken.</b>	▶ 15.	_____	.00
<b>16. Enter the amount of qualified rehabilitation expenditures for which the income-producing credit on Line 4 is taken.</b>	▶ 16.	_____	.00
<b>17. Enter the amount of rehabilitation expenses for which the nonincome-producing credit on Line 5 is taken.</b>	▶ 17.	_____	.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**

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
7. **Enter the lesser of Line 5 or Line 6 here and on Part 1, Line 1** 7.  .00