



Instructions for Handwritten Forms

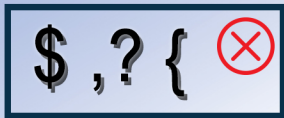
Guidelines



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"



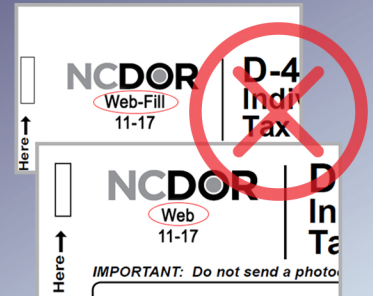
Do not select "print on both sides of paper"



Before Mailing



Do not mix form types



Do not submit photocopies of returns

Submit originals only



D-400TC 2017 Individual Income Tax Credits

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)

Do not send a photocopy of this form.

Your Social Security Number

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 of 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 3 by Line 4
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 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

Enter expenditures and expenses on Lines 8a, 9a, 10a, and 11a only in the first year the credit is taken. For Lines 8a and 9a the expenditures and expenses must have been incurred prior to January 1, 2015. Enter the installment amount of the tax credit on Lines 8b, 9b, and 11b, and the total amount of the tax credit on 10b.

8. An **income-producing** historic structure (Article 3D) ▶ 8a. _____ .00 ▶ 8b. _____ .00
9. A **nonincome-producing** historic structure (Article 3D) ▶ 9a. _____ .00 ▶ 9b. _____ .00
10. An **income-producing** historic mill facility (Article 3H) ▶ 10a. _____ .00 ▶ 10b. _____ .00
11. A **nonincome-producing** historic mill facility (Article 3H) ▶ 11a. _____ .00 ▶ 11b. _____ .00
12. An **income-producing** historic structure (Article 3L)
(From Line 19 of Form NC-Rehab, Part 4) ▶ 12. _____ .00
13. A **nonincome-producing** historic structure (Article 3L)
(From Line 22 of Form NC-Rehab, Part 4) ▶ 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. Other Tax Credits and Computation of Total Tax Credits to be Taken for Tax Year 2017

14. a. Number of dependent children for whom you were allowed a federal child tax credit ▶ 14a. _____ b. **Credit for Children** (Complete the "Credit for Children Worksheet" in the instructions) ▶ 14b. _____ .00
15. 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.) ▶ 15. _____ .00
16. Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, 14b, and 15 ▶ 16. _____ .00
17. North Carolina income tax (From Form D-400, Line 15) ▶ 17. _____ .00
18. Enter the lesser of Line 16 or Line 17 ▶ 18. _____ .00
19. Business incentive and energy tax credits (Attach Form NC-478 and any required supporting schedules to the front of Form D-400) ▶ 19. _____ .00
20. **Total Tax Credits to be Taken for Tax Year 2017** (Add Lines 18 and 19. Enter the result here and on Form D-400, Line 16.) **The amount on Line 20 cannot exceed the tax shown on Form D-400, Line 15.** ▶ 20. _____ .00