

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"



Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



D-400TC 2018 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)

Your Social Security Number

Do not send a photocopy of this form.

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.



Enter Whole U.S. Dollars Only

- 1. Total income from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income ▶ 1.
- 2. Portion of Line 1 that was taxed by another state or country ▶ 2.
- 3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places) ▶ 3.
- 4. Total North Carolina income tax (From Form D-400, Line 15) ▶ 4.
- 5. Multiply Line 4 by Line 3 ▶ 5.
- 6. Amount of net tax paid to the other state or country on the income shown on Line 2 ▶ 6.
- 7a. Credit for Income Tax Paid to Another State or Country
Enter the lesser of Line 5 or Line 6 ▶ 7a.
- 7b. Enter the number of states or countries for which a credit is claimed ▶ 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. For Lines 10a and 11a, an eligibility certification must have been submitted to the State Historic Preservation Office 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. ▶ 8b.
- 9. A **nonincome-producing** historic structure (Article 3D) ▶ 9a. ▶ 9b.
- 10. An **income-producing** historic mill facility (Article 3H) ▶ 10a. ▶ 10b.
- 11. A **nonincome-producing** historic mill facility (Article 3H) ▶ 11a. ▶ 11b.
- 12. An **income-producing** historic structure (Article 3L)
(From Line 19 of Form NC-Rehab, Part 4) ▶ 12.
- 13. A **nonincome-producing** historic structure (Article 3L)
(From Line 22 of Form NC-Rehab, Part 4) ▶ 13.

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 2018

- 14. 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.
- 15. Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, and 14 ▶ 15.
- 16. North Carolina income tax (From Form D-400, Line 15) ▶ 16.
- 17. Enter the lesser of Line 15 or Line 16 ▶ 17.
- 18. Business incentive and energy tax credits (Attach Form NC-478 and any required supporting schedules to the front of Form D-400) ▶ 18.
- 19. Total Tax Credits to be Taken for Tax Year 2018 (Add Lines 17 and 18. Enter the result here and on Form D-400, Line 16.) The amount on Line 19 cannot exceed the tax shown on Form D-400, Line 15. ▶ 19.