## **D-400TC** (SD)

## 2024 Individual Income Tax Credits

DOR Use Only

7-25-24

North Carolina Department of Revenue

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.

Important: Refer to the instructions before completing this form.

Last Name (First 10 Characters)		ABCDEFGHIJ		Y	our Social Security Numb	per 90012	900123456	
01	-12345678	07B	12	11A	12345678	15	12345678	
02	12345678	08	12345678	11B	12345678	19	12345678	
04	12346578	09	12345678	12	12345678			
06	12345678	10A	12345678	13	12345678			
07A	12345678	10B	12345678	14	12345678			

## 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	1.	-12345678
2.	Portion of Line 1 that was taxed by another state or country	2.	12345678
3.	Divide Line 2 by Line 1	3.	1.3456
4.	Total North Carolina income tax (From Form D-400, Line 15)	4.	12345678
5.	Multiply Line 4 by Line 3	5.	12345678
6.	Amount of net tax paid to the other state or country on the income shown on Line 2	6.	12346578
7a.	Credit for Income Tax Paid to Another State or Country	7a.	12346578
7b.	Number of states or countries for which a credit is claimed	7b.	12

## Part 2. Credits for Rehabilitating Historic Structures

On Lines 10a and 11a, enter the amount of expenditures or expenses only if tax year 2024 is the first year the credit is taken.

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

8.	An income-producing historic structure (Article 3D)	8.	12345678
9.	A nonincome-producing historic structure (Article 3D)	9.	12345678
10a.	An income-producing historic mill facility (Article 3H)	10a.	12345678
10b.	Enter amount of credit	10b.	12345678
11a.	A nonincome-producing historic mill facility (Article 3H)	11a.	12345678
11b.	Enter installment amount of credit	11b.	12345678
12.	An income-producing historic structure (Article 3L)	12.	12345678
13.	A nonincome-producing historic structure (Article 3L)	13.	12345678
	(If you take a credit on Lines 12 or 13, attach Form NC-Rehab to the front of Form D-400.)		



Part 3	3. Computation of Total Tax Credits to be Taken for Tax Year 2024		
14.	Tax credits carried over from previous year	14.	12345678
15.	Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	15.	12345678
16.	Add Lines 7a, 8, 9, 10b, 11b, 12, 13, 14, and 15	16.	12345678
17.	North Carolina income tax (From Form D-400, Line 15)		12345678
18.	Enter the lesser of Line 16 or Line 17	18.	12345678
19.	Business incentive and energy tax credits	19.	12345678
	(Attach Form NC-478 and any required supporting schedules to the front of Form D-400.)		
20.	Total Tax Credits to be Taken for Tax Year 2024	20.	12345678