

NC-Rehab (SD)

2025 Historic Rehabilitation Tax Credits

8-25-25

North Carolina Department of Revenue

DOR Use Only

For calendar year 2025 or [] For other year starting 12 45 25 and ending 12 45 78 [] Amended Return

Filing Status: [X] 1.D-400 [] 2.D-407 [] 3.CD-405 [] 4.CD-401S [] 5.IB-13, IB-33, IB-43, IB-53, 4A1, 4A2, or 4A3 [] 6.D-403

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Your Social Security Number 900123456
Federal Employer ID Number 999123456

Part 1. Qualifying Information

Is taxpayer allowed a federal income tax credit under Section 47 of the Internal Revenue Code? [] Yes [] No

Type of Historic Structure [] Income-producing [] Nonincome-producing

Address and County Where Historic Structure is Placed in Service

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Part 2. Computation of Credit for Rehabilitating an Income-Producing Historic Structure

Table with 2 columns: Description and Amount. Rows 1-16 detailing credit calculations for income-producing structures.

Part 3. Computation of Credit Amount for Rehabilitating a Nonincome-Producing Historic Structure

Table with 2 columns: Description and Amount. Rows 17-20 detailing credit calculations for nonincome-producing structures.

Part 4. Computation of Amount To Be Taken in 2025

Table with 4 columns: Description, 2025 Amount, Description, 2025 Amount. Rows 21-26 detailing final credit amounts for 2025.