

D-400TC (SD)

9-8-25

2025 Individual Income Tax Credits

North Carolina Department of Revenue

DOR Use Only

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 Your Social Security Number 900123456

Table with 7 columns: Line number, Description, Code, Amount, Code, Amount, Amount. Rows include 01, 02, 04, 06, 07A.

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.

Table with 2 columns: Description, Amount. Rows 1-7b.

Part 2. Credits for Rehabilitating Historic Structures

On Lines 10a and 11a, enter the amount of expenditures or expenses only if tax year 2025 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.

Table with 2 columns: Description, Amount. Rows 8-13.

Part 3. Computation of Total Tax Credits to be Taken for Tax Year 2025

Table with 2 columns: Description, Amount. Rows 14-20.

This page must be filed with Form D-400.

