

D-400TC (SD)

8-21-19

2019 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 8 columns: Line number, Description, Code, Amount, Code, Amount, Code, 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 include 1. Total income from all sources, 2. Portion of Line 1 that was taxed by another state or country, 3. Divide Line 2 by Line 1, 4. Total North Carolina income tax, 5. Multiply Line 4 by Line 3, 6. Amount of net tax paid to the other state or country, 7a. Credit for Income Tax Paid to Another State or Country, 7b. Number of states or countries for which a credit is claimed.

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.

Table with 2 columns: Description, Amount. Rows include 8a. An income-producing historic structure, 8b. Enter installment amount of credit, 9a. A nonincome-producing historic structure, 9b. Enter installment amount of credit, 10a. An income-producing historic mill facility, 10b. Enter amount of credit, 11a. A nonincome-producing historic mill facility, 11b. Enter installment amount of credit, 12. An income-producing historic structure, 13. A nonincome-producing historic structure.

Part 3. Computation of Total Tax Credits to be Taken for Tax Year 2019

Table with 2 columns: Description, Amount. Rows include 14. Tax credits carried over from previous year, 15. Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, and 14, 16. North Carolina income tax, 17. Enter the lesser of Line 15 or Line 16, 18. Business incentive and energy tax credits, 19. Total Tax Credits to be Taken for Tax Year 2019.

This page must be filed with Form D-400.

