8-10-20

2020 Individual Income Tax Credits

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.

DOR Use Only

Important: Refer to the instructions before completing this form.

Last Name (First 10 Characters)		ABCDEFGHIJ		Yc	Your Social Security Number 900123456			
01	-12345678	07B	12	10A	12345678	13	12345678	
02	12345678	08A	12345678	10B	12345678	14	12345678	
04	12346578	08B	12345678	11A	12345678	18	12345678	
06	12345678	09A	12345678	11B	12345678			
07A	12345678	09B	12345678	12	12345678			

Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only

1.	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. 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

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.

An income-producing historic structure (Article 3D)	8a.	12345678
Enter installment amount of credit	8b.	12345678
A nonincome-producing historic structure (Article 3D)	9a.	12345678
Enter installment amount of credit	9b.	12345678
An income-producing historic mill facility (Article 3H)	10a.	12345678
Enter amount of credit	10b.	12345678
A nonincome-producing historic mill facility (Article 3H)	11a.	12345678
Enter installment amount of credit	11b.	12345678
An income-producing historic structure (Article 3L)	12.	12345678
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.)		
	Enter installment amount of credit A nonincome-producing historic structure (Article 3D) Enter installment amount of credit An income-producing historic mill facility (Article 3H) Enter amount of credit A nonincome-producing historic mill facility (Article 3H) Enter installment amount of credit An income-producing historic structure (Article 3L) A nonincome-producing historic structure (Article 3L)	Enter installment amount of credit8b.A nonincome-producing historic structure (Article 3D)9a.Enter installment amount of credit9b.An income-producing historic mill facility (Article 3H)10a.Enter amount of credit10b.A nonincome-producing historic mill facility (Article 3H)11a.Enter installment amount of credit11b.A nonincome-producing historic structure (Article 3H)11a.Enter installment amount of credit11b.An income-producing historic structure (Article 3L)12.A nonincome-producing historic structure (Article 3L)13.

Part 3. Computation of Total Tax Credits to be Taken for Tax Year 2020

14.	Tax credits carried over from previous year	14.	12345678
15.	Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, and 14	15.	12345678
16.	North Carolina income tax (From Form D-400, Line 15)	16.	12345678
17.	Enter the lesser of Line 15 or Line 16	17.	12345678
18.	Business incentive and energy tax credits	18.	12345678
	(Attach Form NC-478 and any required supporting schedules to the front of Form D-400.)		
19.	Total Tax Credits to be Taken for Tax Year 2020	19.	12345678