

D-400TC (SD)

12-1-21

2021 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 01-07A with values like -12345678, 07B, 12, 10A, 12345678, 13, 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.

Table with 2 columns: Description, Amount. Rows 1-7b with values like 1. Total income from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income 1. -12345678.

Part 2. Credits for Rehabilitating Historic Structures

On Lines 8a, 9a, 10a, and 11a, enter the amount of expenditures or expenses only if tax year 2021 is the first year the credit is taken.

Note: For Lines 8a and 9a, the expenditures and expenses must have been incurred prior to January 1, 2015.

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

Table with 2 columns: Description, Amount. Rows 8a-13 with values like 8a. An income-producing historic structure (Article 3D) 8a. 12345678.

Part 3. Computation of Total Tax Credits to be Taken for Tax Year 2021

Table with 2 columns: Description, Amount. Rows 14-20 with values like 14. Tax credits carried over from previous year 14. 12345678.

