

D-400TC 2017 Individual Income Tax Credits

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.

Last Name (First 10 Characters)

Your Social Security Number

Do not send a photocopy of this form.

Important: Refer to the instructions before completing this form.

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 of Line 7a.



Enter Whole U.S. Dollars Only

1. Total income from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income ▶ 1.
2. Portion of Line 1 that was taxed by another state or country ▶ 2.
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places) ▶ 3.
4. Total North Carolina income tax (From Form D-400, Line 15) ▶ 4.
5. Multiply Line 3 by Line 4 ▶ 5.
6. Amount of net tax paid to the other state or country on the income shown on Line 2 ▶ 6.
- 7a. Credit for Income Tax Paid to Another State or Country Enter the lesser of Line 5 or Line 6 ▶ 7a.
- 7b. Enter the number of states for which a credit is claimed ▶ 7b.

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. Enter the installment amount of the tax credit on Lines 8b, 9b, and 11b, and the total amount of the tax credit on 10b.

8. An income-producing historic structure (Article 3D) ▶ 8a. ▶ 8b.
9. A nonincome-producing historic structure (Article 3D) ▶ 9a. ▶ 9b.
10. An income-producing historic mill facility (Article 3H) ▶ 10a. ▶ 10b.
11. A nonincome-producing historic mill facility (Article 3H) ▶ 11a. ▶ 11b.
12. An income-producing historic structure (Article 3L) (From Line 19 of Form NC-Rehab, Part 4) ▶ 12.
13. A nonincome-producing historic structure (Article 3L) (From Line 22 of Form NC-Rehab, Part 4) ▶ 13.

If you take a credit on Lines 12 or 13, attach Form NC-Rehab to the front of Form D-400.

Part 3. Other Tax Credits and Computation of Total Tax Credits to be Taken for Tax Year 2017

14. a. Number of dependent children for whom you were allowed a federal child tax credit ▶ 14a. b. Credit for Children (Complete the "Credit for Children Worksheet" in the instructions) ▶ 14b.
15. Tax credits carried over from previous years. (Do not include any carryover of income tax credits taken on Form NC-478 or Form NC-Rehab.) ▶ 15.
16. Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, 14b, and 15 ▶ 16.
17. North Carolina income tax (From Form D-400, Line 15) ▶ 17.
18. Enter the lesser of Line 16 or Line 17 ▶ 18.
19. Business incentive and energy tax credits (Attach Form NC-478 and any required supporting schedules to the front of Form D-400) ▶ 19.
20. Total Tax Credits to be Taken for Tax Year 2017 (Add Lines 18 and 19. Enter the result here and on Form D-400, Line 16.) The amount on Line 20 cannot exceed the tax shown on Form D-400, Line 15. ▶ 20.

Nc State Tax Manual

Karin Nielsen-Saines

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

Nc State Tax Manual:

North Carolina Manual North Carolina. Secretary of State, 2003 **2008 All States Tax Handbook** ,2008 Master Federal Tax Manual ,1990 **Guidebook to North Carolina Taxes** William W Nelson, Shelby D. Bennett, 2006 Authored by some of the top names in Pennsylvania state taxation Charles L Potter Jr J D CPA Shelby D Bennett Ph D Philip E Cook Jr J D and Sheldon J Michaelson CPA the Guidebook to Pennsylvania Taxes is unmatched in clarity practicality and helpful analysis This comprehensive and authoritative Guide provides practitioners with insights and guidance on Pennsylvania taxes with special emphasis placed on tax compliance and tax savings opportunities **Taxmann's Direct Taxes Manual** ,2002

Special Handbook for Assessors George Crane Morehouse, 1898 **Monthly Catalog of United States Government Publications** ,2003 **The Contingent Workforce** Michael S. Horne, Thomas Samuel Williamson, Anthony Herman, 2018-02-28 Spanning several legal disciplines tax employee benefits labor and discrimination it explains the different types of work arrangements and their legal consequences **Manual of the North Carolina State Beekeepers' Association** ,1920 **The Supervisors' Manual** George Crane Morehouse, 1889 **Subject Catalog of the Institute of Governmental Studies Library, University of California, Berkeley** University of California, Berkeley. Institute of Governmental Studies. Library, 1971 **Checklist of Official North Carolina State Publications** ,1992 **Manual of Suggested Practice for Administration of Local Sales and Use Taxes** Lennox Lee Moak, Frank Cowan, 1961 Poor's Manual of the Railroads of the United States ,1897 *Catalog of Copyright Entries. Third Series* Library of Congress. Copyright Office, 1959 Includes Part 1 Number 1 Books and Pamphlets Including Serials and Contributions to Periodicals January June Banking ,1961 **National Union Catalog** ,1982 Includes entries for maps and atlases **Moody's Municipal & Government Manual** ,1960 *Irregular Serials & Annuals* ,1986 **Poor's Manual of the Railroads of the United States** ,1895

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