

Instructions for Handwritten Forms

Guidelines



Do not use red ink.
Use blue or black ink.



Do not use dollar
signs, commas, or
other punctuation marks.



Printing



Set page scaling to
“none.” The Auto-Rotate
and Center checkbox
should be unchecked.



Do not select “print on
both sides of paper.”



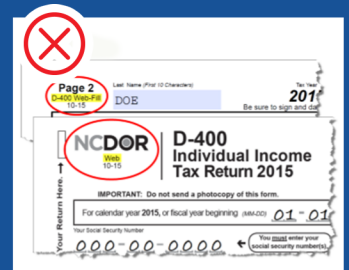
Before You Send



Do not submit
photocopies of returns.
Submit originals only.



Do not mix form types



D-400TC 2025 Individual Income Tax Credits

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.

Last Name (First 10 Characters)

Your Social Security Number

Do not send a photocopy of this form.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

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 to enter on Line 7a.

1. Total income from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income (If Line 1 is negative, fill in circle.)
2. Portion of Line 1 that was taxed by another state or country
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places)
4. Total North Carolina income tax (From Form D-400, Line 15)
5. Multiply Line 4 by Line 3
6. Amount of net tax paid to the other state or country on the income shown on Line 2



Enter Whole U.S. Dollars Only

- ▶ 1. ☐ _____ .00
- ▶ 2. _____ .00
3. _____
- ▶ 4. _____ .00
5. _____ .00
- ▶ 6. _____ .00
- ▶ 7a. _____ .00
- ▶ 7b. _____

7a. Credit for Income Tax Paid to Another State or Country

Enter the lesser of Line 5 or Line 6

7b. Enter the number of states or countries for which a credit is claimed

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.

8. An **income-producing** historic structure (Article 3D) ▶ 8. _____ .00
9. A **nonincome-producing** historic structure (Article 3D) ▶ 9. _____ .00
10. An **income-producing** historic mill facility (Article 3H) ▶ 10a. _____ .00 ▶ 10b. _____ .00
11. A **nonincome-producing** historic mill facility (Article 3H) ▶ 11a. _____ .00 ▶ 11b. _____ .00
12. An **income-producing** historic structure (Article 3L) (From Form NC-Rehab, Part 4, Line 23) ▶ 12. _____ .00
13. A **nonincome-producing** historic structure (Article 3L) (From Form NC-Rehab, Part 4, Line 26) ▶ 13. _____ .00

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

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

14. 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.) ▶ 14. _____ .00
15. Reserved for Future Use ▶ 15. _____ .00
16. Add Lines 7a, 8, 9, 10b, 11b, 12, 13, 14, and 15 16. _____ .00
17. North Carolina income tax (From Form D-400, Line 15) 17. _____ .00
18. Enter the lesser of Line 16 or Line 17 18. _____ .00
19. Business incentive and energy tax credits (Attach Form NC-478 and any required supporting schedules to the front of Form D-400) ▶ 19. _____ .00
20. Total Tax Credits to be Taken for Tax Year 2025 (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. _____ .00