

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to
your computer



Use the latest
version of Adobe
Acrobat Reader
to complete the
form.



Guidelines

Do not handwrite
any information



Do not use
commas when
entering amounts

Enter Whole U.S. Dollars Only ☐

▶ 1. 99,999

Enter Whole U.S. Dollars Only ☒

▶ 1. 99999

Do not use brackets for
negative numbers. Use
a minus sign to show
the amount is negative.

Enter Whole U.S. Dollars Only ☐

▶ 1. [99999]

Enter Whole U.S. Dollars Only ☒

▶ 1. -99999

Printing

Use the print icon on
the form to ensure
you have completed
all required fields.



Do not select "print
on both sides of the
paper."

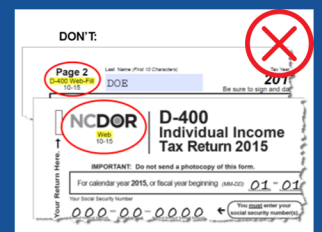


Set the page scaling
to "none." The Auto-
Rotate and Center
checkbox should
be unchecked.



Before Sending...

Do not mix form
types



Do not submit
photocopies of
returns. Submit
original returns only.



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.

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.



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 4 by Line 3 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 or countries for which a credit is claimed ▶ 7b.

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.
9. A **nonincome-producing** historic structure (Article 3D) ▶ 9.
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 Form NC-Rehab, Part 4, Line 23) ▶ 12.
13. A **nonincome-producing** historic structure (Article 3L) (From Form NC-Rehab, Part 4, Line 26) ▶ 13.

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.
15. Reserved for Future Use ▶ 15.
16. Add Lines 7a, 8, 9, 10b, 11b, 12, 13, 14, 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 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.