

2025 VITA Test Booklet



North Carolina Department of Revenue

Important: Page numbers referenced on the attached forms are **not** for the Volunteer's Guide to Preparing North Carolina Individual Income Tax Returns. The page numbers reference the North Carolina Individual Income Tax Instruction Booklet, Form D-401.

AMENDED RETURN Fill in circle (See instructions)

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

For calendar year 2025, or fiscal year beginning (MM-DD) - - 25 and ending (MM-DD-YY) - - - -

Your Social Security Number

Spouse's Social Security Number

You must enter your social security number(s)

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) M.I. Your Last Name

If a Joint Return, Spouse's First Name M.I. Spouse's Last Name

Mailing Address Apartment Number

City State Zip Code Country (If not U.S.) County (Enter first five letters)

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$. To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)

Out of Country Fill in circle if you, or if married filing jointly, your spouse were out of the country on April 15, 2026, and a U.S. citizen or resident.

Deceased Taxpayer Information Enter date of death of deceased taxpayer or deceased spouse.

Fill in circle if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative. Taxpayer (MM-DD-YY) Spouse (MM-DD-YY)

Residency Status Were you a resident of N.C. for the entire year? Was your spouse a resident for the entire year?

Veteran Information Are you a veteran? Is your spouse a veteran?

Federal Extension Were you granted an automatic extension to file your 2025 federal income tax return, e.g., Form 1040?

Filing Status (Fill in one circle only)

- 1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Head of Household
5. Qualifying Widow(er) (Year spouse died:)

6. Federal Adjusted Gross Income

7. Additions to Federal Adjusted Gross Income (From Form D-400 Schedule S, Part A, Line 16)

8. Add Lines 6 and 7

9. Deductions From Federal Adjusted Gross Income (From Form D-400 Schedule S, Part B, Line 41)

10. Child Deduction (On Line 10a, enter the number of qualifying children for whom you were allowed a federal child tax credit. On Line 10b, enter the amount of the child deduction. See instructions.)

11. N.C. Standard Deduction OR N.C. Itemized Deductions (Fill in one circle only. See Form D-400 Schedule A.)

12. a. Add Lines 9, 10b, and 11. 12b. Subtract Line 12a from Line 8

13. Part-year Residents and Nonresidents Taxable Percentage (From Form D-400 Schedule PN, Line 24. Enter amount as decimal.)

14. North Carolina Taxable Income Full-year residents enter the amount from Line 12b. Part-year residents and nonresidents multiply amount on Line 12b by the decimal amount on Line 13.

15. North Carolina Income Tax Multiply Line 14 by 4.25% (0.0425). If zero or less, enter a zero.

If amount on Line 6, 8, 12b, or 14 is negative, fill in circle. Example:



Staple All Pages of Your Return Here

Staple W-2s Here

16. Tax Credits (From Form D-400TC, Part 3, Line 20) 16. .00

17. Subtract Line 16 from Line 15 17. .00

18. Consumer Use Tax (See instructions) 18. .00

If you certify that no Consumer Use Tax is due, fill in circle.

19. Add Lines 17 and 18 19. .00

20. North Carolina Income Tax Withheld a. Your tax withheld .00 b. Spouse's tax withheld .00

21. Other Tax Payments a. 2025 estimated tax .00 b. Paid with extension .00

c. Partnership .00 d. S Corporation .00

If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.

22. Additional Payments (Amended Returns Only. See instructions) 22. .00

23. Add Lines 20a through 22 23. .00

24. Previous Refunds (Amended Returns Only. See instructions) 24. .00

25. Subtract Line 24 from Line 23. (If less than zero, see instructions.) 25. .00

If amount on Line 25 is negative, fill in circle. Example:

26. a. Tax Due - If Line 25 is less than Line 19, subtract Line 25 from Line 19. Otherwise, go to Line 28. 26a. .00

b. Penalties .00 c. Interest .00 (Add Lines 26b and 26c and enter the total on Line 26d.) 26d. .00

e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.) 26e. .00

Exception to Underpayment of Estimated Tax

27. Amount Due - Add Lines 26a, 26d, and 26e Pay in U.S. Currency from a Domestic Bank - You can pay online at ncdor.gov. 27. \$.00

28. Overpayment - If Line 25 is more than Line 19, subtract Line 19 from Line 25. 28. .00

29. Amount of Line 28 to be applied to 2026 Estimated Income Tax 29. .00

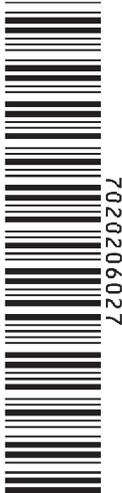
30. Contribution to the N.C. Nongame and Endangered Wildlife Fund 30. .00

31. Contribution to the N.C. Education Endowment Fund 31. .00

32. Contribution to the N.C. Breast and Cervical Cancer Control Program 32. .00

33. Add Lines 29 through 32 33. .00

34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded For direct deposit, file electronically 34. .00



I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Your Signature Date Spouse's Signature (If filing joint return, both must sign.) Date

Contact Phone Number (Include area code) Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge. Preparer's FEIN, SSN, or PTIN Preparer's Contact Phone Number (Include area code) Paid Preparer's Signature Date

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For calendar year 2025, or fiscal year beginning (MM-DD) - - 2 5 and ending (MM-DD-YY) - - - -

Your Social Security Number Spouse's Social Security Number You must enter your social security number(s)

Personal information section including fields for First Name, Last Name, M.I., Spouse's Name, Mailing Address, City, State, Zip Code, Country, and County.

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund.

Qualification questions: Out of Country, Deceased Taxpayer Information, Residency Status, Veteran Information, and Federal Extension.

Filing Status (Fill in one circle only)

- 1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Head of Household
5. Qualifying Widow(er)

Main calculation section with lines 6 through 15, including Federal Adjusted Gross Income, Additions, Deductions, Child Deduction, and North Carolina Taxable Income.



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If you certify that no Consumer Use Tax is due, fill in circle.

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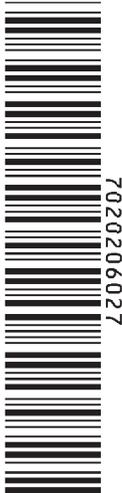
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Spouse's Social Security Number

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Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) M.I. Your Last Name

If a Joint Return, Spouse's First Name M.I. Spouse's Last Name

Mailing Address Apartment Number

City State Zip Code Country (If not U.S.) County (Enter first five letters)

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Deceased Taxpayer Information Enter date of death of deceased taxpayer or deceased spouse.

Fill in circle if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative. Taxpayer (MM-DD-YY) Spouse (MM-DD-YY)

Residency Status Were you a resident of N.C. for the entire year? Was your spouse a resident for the entire year? If No, complete and attach Form D-400 Schedule PN.

Veteran Information Are you a veteran? Is your spouse a veteran?

Federal Extension Were you granted an automatic extension to file your 2025 federal income tax return, e.g., Form 1040?

Filing Status (Fill in one circle only)

- 1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Head of Household
5. Qualifying Widow(er) (Year spouse died:)

6. Federal Adjusted Gross Income

7. Additions to Federal Adjusted Gross Income (From Form D-400 Schedule S, Part A, Line 16)

8. Add Lines 6 and 7

9. Deductions From Federal Adjusted Gross Income (From Form D-400 Schedule S, Part B, Line 41)

10. Child Deduction (On Line 10a, enter the number of qualifying children for whom you were allowed a federal child tax credit. On Line 10b, enter the amount of the child deduction. See instructions.)

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12. a. Add Lines 9, 10b, and 11. 12b. Subtract Line 12a from Line 8

13. Part-year Residents and Nonresidents Taxable Percentage (From Form D-400 Schedule PN, Line 24. Enter amount as decimal.)

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Out of Country Deceased Taxpayer Information Residency Status Veteran Information Federal Extension

Filing Status (Fill in one circle only)

- 1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Head of Household
5. Qualifying Widow(er) (Year spouse died:)

6. Federal Adjusted Gross Income
7. Additions to Federal Adjusted Gross Income
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13. Part-year Residents and Nonresidents Taxable Percentage
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15. North Carolina Income Tax

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If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001 If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

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Main calculation section with lines 6 through 15, including Federal Adjusted Gross Income, Additions, Deductions, Child Deduction, and North Carolina Taxable Income.



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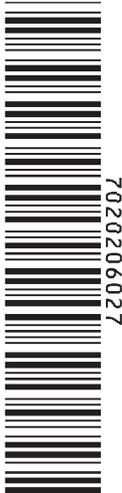
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Residency Status Were you a resident of N.C. for the entire year? Yes No Was your spouse a resident for the entire year? Yes No If No, complete and attach Form D-400 Schedule PN.

Veteran Information Are you a veteran? Yes No Is your spouse a veteran? Yes No

Federal Extension Were you granted an automatic extension to file your 2025 federal income tax return, e.g., Form 1040? Yes No

Filing Status (Fill in one circle only)

- 1. Single
2. Married Filing Jointly
3. Married Filing Separately (Enter your spouse's full name and Social Security Number) Name SSN
4. Head of Household
5. Qualifying Widow(er) (Year spouse died:) Enter Whole U.S. Dollars Only

6. Federal Adjusted Gross Income 6. .00

7. Additions to Federal Adjusted Gross Income (From Form D-400 Schedule S, Part A, Line 16) 7. .00

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19. Add Lines 17 and 18 19. .00

20. North Carolina Income Tax Withheld a. Your tax withheld .00 b. Spouse's tax withheld .00

21. Other Tax Payments a. 2025 estimated tax .00 b. Paid with extension .00

c. Partnership .00 d. S Corporation .00

If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.

22. Additional Payments (Amended Returns Only. See instructions) 22. .00

23. Add Lines 20a through 22 23. .00

24. Previous Refunds (Amended Returns Only. See instructions) 24. .00

25. Subtract Line 24 from Line 23. (If less than zero, see instructions.) 25. .00

If amount on Line 25 is negative, fill in circle. Example:

26. a. Tax Due - If Line 25 is less than Line 19, subtract Line 25 from Line 19. Otherwise, go to Line 28. 26a. .00

b. Penalties .00 c. Interest .00 (Add Lines 26b and 26c and enter the total on Line 26d.) 26d. .00

e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.) 26e. .00

Exception to Underpayment of Estimated Tax

27. Amount Due - Add Lines 26a, 26d, and 26e Pay in U.S. Currency from a Domestic Bank - You can pay online at ncdor.gov. 27. \$.00

28. Overpayment - If Line 25 is more than Line 19, subtract Line 19 from Line 25. 28. .00

29. Amount of Line 28 to be applied to 2026 Estimated Income Tax 29. .00

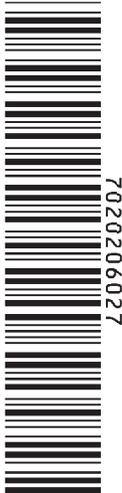
30. Contribution to the N.C. Nongame and Endangered Wildlife Fund 30. .00

31. Contribution to the N.C. Education Endowment Fund 31. .00

32. Contribution to the N.C. Breast and Cervical Cancer Control Program 32. .00

33. Add Lines 29 through 32 33. .00

34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded For direct deposit, file electronically 34. .00



I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Your Signature Date Spouse's Signature (If filing joint return, both must sign.) Date

Contact Phone Number (Include area code) Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge. Preparer's FEIN, SSN, or PTIN Preparer's Contact Phone Number (Include area code) Paid Preparer's Signature Date

D-400 Schedule S

2025 N.C. Adjustments for Individuals

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Last Name (First 10 Characters)

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Your Social Security Number

Part A. Additions to Federal Adjusted Gross Income *(Only add items that are not included in federal adjusted gross income)*

1. Interest Income From Obligations of States Other Than N.C.	▶ 1.	<input type="text"/>	.00
2. Deferred Gains Reinvested Into an Opportunity Fund	▶ 2.	<input type="text"/>	.00
3. Bonus Depreciation	▶ 3.	<input type="text"/>	.00
4. IRC Section 179 Expense	▶ 4.	<input type="text"/>	.00
5. S-Corporation Shareholder Built-in Gains Tax	▶ 5.	<input type="text"/>	.00
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2025	▶ 6.	<input type="text"/>	.00
7. Federal Net Operating Loss Deduction	▶ 7.	<input type="text"/>	.00
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.	<input type="text"/>	.00
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	▶ 9.	<input type="text"/>	.00
10. Discharge of Qualified Principal Residence Indebtedness	▶ 10.	<input type="text"/>	.00
11. Qualified Education Loan Payments Paid by Employer	▶ 11.	<input type="text"/>	.00
12. Expenses Allocable to Income Exempt or Excluded From Gross Income	▶ 12.	<input type="text"/>	.00
13. Discharge of Certain Student Loan Debt	▶ 13.	<input type="text"/>	.00
14. Taxed Pass-Through Entity Loss	▶ 14.	<input type="text"/>	.00
15. Reserved for Future Use <input type="text"/>	▶ 15.	<input type="text"/>	.00
16. Total Additions - Add Lines 1 through 15 <i>(Enter the total here and on Form D-400, Line 7)</i>	▶ 16.	<input type="text"/>	.00



Part B. Deductions From Federal Adjusted Gross Income *(Only deduct items that are included in federal adjusted gross income)*

17. State or Local Income Tax Refund	▶ 17.	<input type="text"/>	.00
18. Interest Income From Obligations of the United States or United States' Possessions	▶ 18.	<input type="text"/>	.00

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

19. Taxable Portion of Social Security and Railroad Retirement Benefits	▶ 19.	<input type="text"/>	.00
20. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement	▶ 20.	<input type="text"/>	.00
21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20	▶ 21.	<input type="text"/>	.00
22. Bonus Asset Basis	▶ 22.	<input type="text"/>	.00
23. Bonus Depreciation			
▶ 23a. 2020 <input type="text"/> .00	▶ 23b. 2021 <input type="text"/> .00	▶ 23c. 2022 <input type="text"/> .00	
▶ 23d. 2023 <input type="text"/> .00	▶ 23e. 2024 <input type="text"/> .00	▶ 23f. <input type="text"/> .00	
24. IRC Section 179 Expense			
▶ 24a. 2020 <input type="text"/> .00	▶ 24b. 2021 <input type="text"/> .00	▶ 24c. 2022 <input type="text"/> .00	
▶ 24d. 2023 <input type="text"/> .00	▶ 24e. 2024 <input type="text"/> .00	▶ 24f. <input type="text"/> .00	
25. Recognized IRC Section 1400Z-2 Gain	▶ 25.	<input type="text"/>	.00
26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	▶ 26.	<input type="text"/>	.00
27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	▶ 27.	<input type="text"/>	.00
28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2025	▶ 28.	<input type="text"/>	.00
29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	▶ 29.	<input type="text"/>	.00
30. Personal Education Student Account Deposits	▶ 30.	<input type="text"/>	.00
31. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	▶ 31.	<input type="text"/>	.00
32. Certain Economic Incentive Payments	▶ 32.	<input type="text"/>	.00
33. Certain N.C. Grant Payments	▶ 33.	<input type="text"/>	.00
34. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	▶ 34.	<input type="text"/>	.00
35. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	▶ 35.	<input type="text"/>	.00
36. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	▶ 36.	<input type="text"/>	.00
37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	▶ 37.	<input type="text"/>	.00
38. Taxed Pass-Through Entity Income			
▶ 38a. N.C. Sourced <input type="text"/> .00	▶ 38b. Non-N.C. Sourced <input type="text"/> .00	▶ 38c. <input type="text"/> .00	
39. N.C. Net Operating Loss	▶ 39.	<input type="text"/>	.00
40. Reserved for Future Use <input type="text"/>	▶ 40.	<input type="text"/>	.00
41. Total Deductions - Add Lines 17 through 22, 23f, 24f, 25 through 37, 38c, 39, and 40 (Enter the total here and on Form D-400, Line 9)	▶ 41.	<input type="text"/>	.00



D-400 Schedule S

2025 N.C. Adjustments for Individuals

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Part A. Additions to Federal Adjusted Gross Income *(Only add items that are not included in federal adjusted gross income)*

1. Interest Income From Obligations of States Other Than N.C.	▶ 1.	<input type="text"/>	.00
2. Deferred Gains Reinvested Into an Opportunity Fund	▶ 2.	<input type="text"/>	.00
3. Bonus Depreciation	▶ 3.	<input type="text"/>	.00
4. IRC Section 179 Expense	▶ 4.	<input type="text"/>	.00
5. S-Corporation Shareholder Built-in Gains Tax	▶ 5.	<input type="text"/>	.00
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2025	▶ 6.	<input type="text"/>	.00
7. Federal Net Operating Loss Deduction	▶ 7.	<input type="text"/>	.00
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.	<input type="text"/>	.00
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	▶ 9.	<input type="text"/>	.00
10. Discharge of Qualified Principal Residence Indebtedness	▶ 10.	<input type="text"/>	.00
11. Qualified Education Loan Payments Paid by Employer	▶ 11.	<input type="text"/>	.00
12. Expenses Allocable to Income Exempt or Excluded From Gross Income	▶ 12.	<input type="text"/>	.00
13. Discharge of Certain Student Loan Debt	▶ 13.	<input type="text"/>	.00
14. Taxed Pass-Through Entity Loss	▶ 14.	<input type="text"/>	.00
15. Reserved for Future Use <input type="text"/>	▶ 15.	<input type="text"/>	.00
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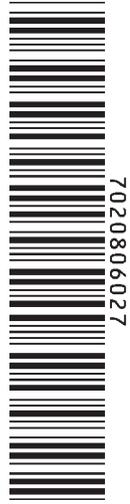


Part B. Deductions From Federal Adjusted Gross Income *(Only deduct items that are included in federal adjusted gross income)*

17. State or Local Income Tax Refund	▶ 17.	<input type="text"/>	.00
18. Interest Income From Obligations of the United States or United States' Possessions	▶ 18.	<input type="text"/>	.00

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

19. Taxable Portion of Social Security and Railroad Retirement Benefits	▶ 19.	<input type="text"/>	.00
20. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement	▶ 20.	<input type="text"/>	.00
21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20	▶ 21.	<input type="text"/>	.00
22. Bonus Asset Basis	▶ 22.	<input type="text"/>	.00
23. Bonus Depreciation			
▶ 23a. 2020 <input type="text"/> .00	▶ 23b. 2021 <input type="text"/> .00	▶ 23c. 2022 <input type="text"/> .00	
▶ 23d. 2023 <input type="text"/> .00	▶ 23e. 2024 <input type="text"/> .00	▶ 23f. <input type="text"/> .00	
24. IRC Section 179 Expense			
▶ 24a. 2020 <input type="text"/> .00	▶ 24b. 2021 <input type="text"/> .00	▶ 24c. 2022 <input type="text"/> .00	
▶ 24d. 2023 <input type="text"/> .00	▶ 24e. 2024 <input type="text"/> .00	▶ 24f. <input type="text"/> .00	
25. Recognized IRC Section 1400Z-2 Gain	▶ 25.	<input type="text"/>	.00
26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	▶ 26.	<input type="text"/>	.00
27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	▶ 27.	<input type="text"/>	.00
28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2025	▶ 28.	<input type="text"/>	.00
29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	▶ 29.	<input type="text"/>	.00
30. Personal Education Student Account Deposits	▶ 30.	<input type="text"/>	.00
31. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	▶ 31.	<input type="text"/>	.00
32. Certain Economic Incentive Payments	▶ 32.	<input type="text"/>	.00
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2. Deferred Gains Reinvested Into an Opportunity Fund	▶ 2.	_____	.00
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4. IRC Section 179 Expense	▶ 4.	_____	.00
5. S-Corporation Shareholder Built-in Gains Tax	▶ 5.	_____	.00
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2025	▶ 6.	_____	.00
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8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.	_____	.00
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	▶ 9.	_____	.00
10. Discharge of Qualified Principal Residence Indebtedness	▶ 10.	_____	.00
11. Qualified Education Loan Payments Paid by Employer	▶ 11.	_____	.00
12. Expenses Allocable to Income Exempt or Excluded From Gross Income	▶ 12.	_____	.00
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Part B. Deductions From Federal Adjusted Gross Income *(Only deduct items that are included in federal adjusted gross income)*

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Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

19. Taxable Portion of Social Security and Railroad Retirement Benefits	▶ 19.	<input type="text"/>	.00
20. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement	▶ 20.	<input type="text"/>	.00
21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20	▶ 21.	<input type="text"/>	.00
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23. Bonus Depreciation			
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▶ 23d. 2023 <input type="text"/> .00	▶ 23e. 2024 <input type="text"/> .00	▶ 23f. <input type="text"/> .00	
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27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	▶ 27.	<input type="text"/>	.00
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29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	▶ 29.	<input type="text"/>	.00
30. Personal Education Student Account Deposits	▶ 30.	<input type="text"/>	.00
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35. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	▶ 35.	<input type="text"/>	.00
36. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	▶ 36.	<input type="text"/>	.00
37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	▶ 37.	<input type="text"/>	.00
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Part B. Deductions From Federal Adjusted Gross Income *(Only deduct items that are included in federal adjusted gross income)*

17. State or Local Income Tax Refund	▶ 17.	_____	.00
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41. Total Deductions - Add Lines 17 through 22, 23f, 24f, 25 through 37, 38c, 39, and 40 (Enter the total here and on Form D-400, Line 9)	▶ 41.	<input type="text"/>	.00



D-400 Schedule A

2025 N.C. Itemized Deductions

DOR
Use
Only

If you choose to itemize North Carolina deductions on Form D-400, Line 11, you must attach this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

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

Your Social Security Number

N.C. Standard Deduction or N.C. Itemized Deductions

You may deduct from federal adjusted gross income either the N.C. standard deduction or N.C. itemized deductions. You can determine the amount of your N.C. standard deduction by looking at the chart below. If you claim the N.C. standard deduction, do not complete Lines 1 through 10. Instead, enter the amount of your N.C. standard deduction on Form D-400, Line 11.

N.C. Standard Deduction	
<i>(In general, the N.C. standard deduction is equal to the amount listed below based on your filing status. However, if you are not eligible for a standard deduction on the federal income tax return, your N.C. standard deduction amount is zero. For more information on eligibility, see the instructions.)</i>	
If your filing status is:	Your N.C. standard deduction is:
• Single	\$ 12,750
• Head of household	\$ 19,125
• Married filing jointly	\$ 25,500
• Qualifying widow(er)/Surviving Spouse	\$ 25,500
• Married filing separately:	
If your spouse <u>does not</u> claim itemized deductions	\$ 12,750
If your spouse claims itemized deductions	\$ 0
If you are not eligible for a standard deduction on your federal tax return	\$ 0



1. Home Mortgage Interest (See instructions)	▶	1.	_____	.00
2. Real Estate Property Taxes	▶	2.	_____	.00
3. Home Mortgage Interest and Real Estate Property Taxes Before Limitation (Add Lines 1 and 2)		3.	_____	.00
4. Home Mortgage Interest and Real Estate Property Taxes Limitation		4.	20000	.00
5. Home Mortgage Interest and Real Estate Property Taxes After Limitation (Compare Line 3 to Line 4; enter whichever is less.)	▶	5.	_____	.00
6. Charitable Contributions (See instructions)	▶	6.	_____	.00
7. a. Medical and Dental Expenses Before Limitation (See instructions)	▶	7a.	_____	.00
b. Enter the amount from Form D-400, Line 6. If the amount is negative, fill in the circle.	7b. ○		_____	.00
c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero.	7c.		_____	.00
d. Medical and Dental Expenses After Limitation (Subtract Line 7c from Line 7a. If Line 7c is more than Line 7a, enter a zero.)	▶	7d.	_____	.00
8. Repayment of Claim of Right Income	▶	8.	_____	.00
9. Reserved for Future Use _____	▶	9.	_____	.00
10. Total N.C. Itemized Deductions (Add Lines 5, 6, 7d, 8, and 9. Enter the total here and on Form D-400, Line 11.)		10.	_____	.00

D-400 Schedule A

2025 N.C. Itemized Deductions

DOR
Use
Only

If you choose to itemize North Carolina deductions on Form D-400, Line 11, you must attach this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

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

Your Social Security Number

N.C. Standard Deduction or N.C. Itemized Deductions

You may deduct from federal adjusted gross income either the N.C. standard deduction or N.C. itemized deductions. You can determine the amount of your N.C. standard deduction by looking at the chart below. If you claim the N.C. standard deduction, do not complete Lines 1 through 10. Instead, enter the amount of your N.C. standard deduction on Form D-400, Line 11.

N.C. Standard Deduction

(In general, the N.C. standard deduction is equal to the amount listed below based on your filing status. However, if you are not eligible for a standard deduction on the federal income tax return, your N.C. standard deduction amount is zero. For more information on eligibility, see the instructions.)

If your filing status is:

- Single
- Head of household
- Married filing jointly
- Qualifying widow(er)/Surviving Spouse
- Married filing separately:
 - If your spouse does not claim itemized deductions
 - If your spouse claims itemized deductions

Your N.C. standard deduction is:

\$ 12,750
\$ 19,125
\$ 25,500
\$ 25,500
\$ 12,750
\$ 0
\$ 0

If you are not eligible for a standard deduction on your federal tax return

\$ 0



1. Home Mortgage Interest (See instructions)	▶	1.	_____	.00
2. Real Estate Property Taxes	▶	2.	_____	.00
3. Home Mortgage Interest and Real Estate Property Taxes Before Limitation (Add Lines 1 and 2)		3.	_____	.00
4. Home Mortgage Interest and Real Estate Property Taxes Limitation		4.	20000	.00
5. Home Mortgage Interest and Real Estate Property Taxes After Limitation (Compare Line 3 to Line 4; enter whichever is less.)	▶	5.	_____	.00
6. Charitable Contributions (See instructions)	▶	6.	_____	.00
7. a. Medical and Dental Expenses Before Limitation (See instructions)	▶	7a.	_____	.00
b. Enter the amount from Form D-400, Line 6. If the amount is negative, fill in the circle.	○	7b.	_____	.00
c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero.		7c.	_____	.00
d. Medical and Dental Expenses After Limitation (Subtract Line 7c from Line 7a. If Line 7c is more than Line 7a, enter a zero.)	▶	7d.	_____	.00
8. Repayment of Claim of Right Income	▶	8.	_____	.00
9. Reserved for Future Use _____	▶	9.	_____	.00
10. Total N.C. Itemized Deductions (Add Lines 5, 6, 7d, 8, and 9. Enter the total here and on Form D-400, Line 11.)		10.	_____	.00

D-400 Schedule PN 2025 Part-Year Resident and Nonresident Schedule

DOR
Use
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2025, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

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

Your Social Security Number

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the instructions before completing this form.

Part A. Residency Status

Taxpayer is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

____-____-____
(MM-DD-YY)

____-____-____
(MM-DD-YY)

Spouse is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

____-____-____
(MM-DD-YY)

____-____-____
(MM-DD-YY)

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

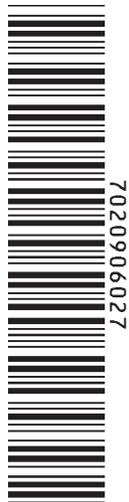
Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income

1. Wages, Salaries, Tips, Etc.
2. Taxable Interest
3. Taxable Dividends
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
5. Alimony Received
6. Business Income or (Loss)
7. Capital Gain or (Loss)
8. Other Gains or (Losses)
9. Taxable Amount of IRA Distributions
10. Taxable Amount of Pensions and Annuities
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.
12. Farm Income or (Loss)
13. Unemployment Compensation
14. Taxable Portion of Social Security and Railroad Retirement Benefits
15. Other Income
16. **Total Income** (Add Lines 1 through 15)

If an amount on Line 1 through 21 is negative, place amount in brackets.

Example:
(999,999)



COLUMN A

Total Income from all Sources

COLUMN B

Amount of Column A Attributable to N.C.

1.	<input type="text"/>	.00	<input type="text"/>	.00
2.	<input type="text"/>	.00	<input type="text"/>	.00
3.	<input type="text"/>	.00	<input type="text"/>	.00
4.	<input type="text"/>	.00	<input type="text"/>	.00
5.	<input type="text"/>	.00	<input type="text"/>	.00
6.	<input type="text"/>	.00	<input type="text"/>	.00
7.	<input type="text"/>	.00	<input type="text"/>	.00
8.	<input type="text"/>	.00	<input type="text"/>	.00
9.	<input type="text"/>	.00	<input type="text"/>	.00
10.	<input type="text"/>	.00	<input type="text"/>	.00
11.	<input type="text"/>	.00	<input type="text"/>	.00
12.	<input type="text"/>	.00	<input type="text"/>	.00
13.	<input type="text"/>	.00	<input type="text"/>	.00
14.	<input type="text"/>	.00	<input type="text"/>	.00
15.	<input type="text"/>	.00	<input type="text"/>	.00
16.	<input type="text"/>	.00	<input type="text"/>	.00

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

North Carolina Adjustments

17. Additions:

- a. Interest Income From Obligations of States Other Than N.C.
- b. Deferred Gains Reinvested Into an Opportunity Fund
- c. Bonus Depreciation
- d. IRC Section 179 Expense
- e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)

	COLUMN A	COLUMN B
	Amount from Form D-400 Schedule S	Amount of Column A Attributable to N.C.
17a.	.00	.00
17b.	.00	.00
17c.	.00	.00
17d.	.00	.00
17e.	.00	.00
18. Total Additions (Add Lines 17a through 17e)	.00	.00

19. Deductions:

- a. State or Local Income Tax Refund
- b. Interest Income From Obligations of the United States or United States' Possessions
- c. Taxable Portion of Social Security and Railroad Retirement Benefits
- d. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. *Bailey Settlement*
- e. Bonus Asset Basis
- f. Bonus Depreciation
- g. IRC Section 179 Expense
- h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)



19a.	.00	.00
19b.	.00	.00
19c.	.00	.00
19d.	.00	.00
19e.	.00	.00
19f.	.00	.00
19g.	.00	.00
19h.	.00	.00
20. Total Deductions (Add Lines 19a through 19h)	.00	.00
21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)	.00	.00

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the Amount From **Column B, Line 21**

23. Enter the Amount From **Column A, Line 21**

24. Part-Year Residents and Nonresidents Taxable Percentage (Divide Line 22 by Line 23)

Enter the result as a decimal amount here and on Form D-400, Line 13.

If amount on Line 22 or 23 is negative, fill in circle.

Example: ●

▶ 22. ○ _____ .00

▶ 23. ○ _____ .00

24. _____

D-400 Schedule PN 2025 Part-Year Resident and Nonresident Schedule

DOR
Use
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2025, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

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

Your Social Security Number

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the instructions before completing this form.

Part A. Residency Status

Taxpayer is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

____-____-____
(MM-DD-YY)

____-____-____
(MM-DD-YY)

Spouse is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

____-____-____
(MM-DD-YY)

____-____-____
(MM-DD-YY)

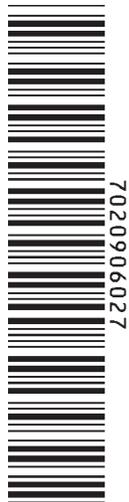
If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income

1. Wages, Salaries, Tips, Etc.
2. Taxable Interest
3. Taxable Dividends
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
5. Alimony Received
6. Business Income or (Loss)
7. Capital Gain or (Loss)
8. Other Gains or (Losses)
9. Taxable Amount of IRA Distributions
10. Taxable Amount of Pensions and Annuities
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.
12. Farm Income or (Loss)
13. Unemployment Compensation
14. Taxable Portion of Social Security and Railroad Retirement Benefits
15. Other Income
16. **Total Income** (Add Lines 1 through 15)

If an amount on Line 1 through 21 is negative, place amount in brackets.
Example: (999,999)



COLUMN A

Total Income from all Sources

COLUMN B

Amount of Column A Attributable to N.C.

1.	<input type="text"/>	.00	<input type="text"/>	.00
2.	<input type="text"/>	.00	<input type="text"/>	.00
3.	<input type="text"/>	.00	<input type="text"/>	.00
4.	<input type="text"/>	.00	<input type="text"/>	.00
5.	<input type="text"/>	.00	<input type="text"/>	.00
6.	<input type="text"/>	.00	<input type="text"/>	.00
7.	<input type="text"/>	.00	<input type="text"/>	.00
8.	<input type="text"/>	.00	<input type="text"/>	.00
9.	<input type="text"/>	.00	<input type="text"/>	.00
10.	<input type="text"/>	.00	<input type="text"/>	.00
11.	<input type="text"/>	.00	<input type="text"/>	.00
12.	<input type="text"/>	.00	<input type="text"/>	.00
13.	<input type="text"/>	.00	<input type="text"/>	.00
14.	<input type="text"/>	.00	<input type="text"/>	.00
15.	<input type="text"/>	.00	<input type="text"/>	.00
16.	<input type="text"/>	.00	<input type="text"/>	.00

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

North Carolina Adjustments

17. Additions:

- a. Interest Income From Obligations of States Other Than N.C.
- b. Deferred Gains Reinvested Into an Opportunity Fund
- c. Bonus Depreciation
- d. IRC Section 179 Expense
- e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
17a.	<input type="text"/> .00	<input type="text"/> .00
17b.	<input type="text"/> .00	<input type="text"/> .00
17c.	<input type="text"/> .00	<input type="text"/> .00
17d.	<input type="text"/> .00	<input type="text"/> .00
17e.	<input type="text"/> .00	<input type="text"/> .00
18. Total Additions (Add Lines 17a through 17e)	<input type="text"/> .00	<input type="text"/> .00

19. Deductions:

- a. State or Local Income Tax Refund
- b. Interest Income From Obligations of the United States or United States' Possessions
- c. Taxable Portion of Social Security and Railroad Retirement Benefits
- d. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement
- e. Bonus Asset Basis
- f. Bonus Depreciation
- g. IRC Section 179 Expense
- h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)



19a.	<input type="text"/> .00	<input type="text"/> .00
19b.	<input type="text"/> .00	<input type="text"/> .00
19c.	<input type="text"/> .00	<input type="text"/> .00
19d.	<input type="text"/> .00	<input type="text"/> .00
19e.	<input type="text"/> .00	<input type="text"/> .00
19f.	<input type="text"/> .00	<input type="text"/> .00
19g.	<input type="text"/> .00	<input type="text"/> .00
19h.	<input type="text"/> .00	<input type="text"/> .00
20. Total Deductions (Add Lines 19a through 19h)	<input type="text"/> .00	<input type="text"/> .00
21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)	<input type="text"/> .00	<input type="text"/> .00

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the Amount From Column B, Line 21

23. Enter the Amount From Column A, Line 21

24. Part-Year Residents and Nonresidents Taxable Percentage (Divide Line 22 by Line 23)

Enter the result as a decimal amount here and on Form D-400, Line 13.

If amount on Line 22 or 23 is negative, fill in circle.

Example: ●

▶ 22. ○ .00

▶ 23. ○ .00

24.

D-400 Schedule PN 2025 Part-Year Resident and Nonresident Schedule

DOR
Use
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2025, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

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

Your Social Security Number

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the instructions before completing this form.

Part A. Residency Status

Taxpayer is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

____-____-____
(MM-DD-YY)

____-____-____
(MM-DD-YY)

Spouse is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

____-____-____
(MM-DD-YY)

____-____-____
(MM-DD-YY)

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

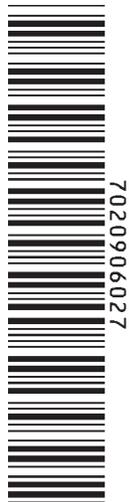
Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income

1. Wages, Salaries, Tips, Etc.
2. Taxable Interest
3. Taxable Dividends
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
5. Alimony Received
6. Business Income or (Loss)
7. Capital Gain or (Loss)
8. Other Gains or (Losses)
9. Taxable Amount of IRA Distributions
10. Taxable Amount of Pensions and Annuities
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.
12. Farm Income or (Loss)
13. Unemployment Compensation
14. Taxable Portion of Social Security and Railroad Retirement Benefits
15. Other Income
16. **Total Income** (Add Lines 1 through 15)

If an amount on Line 1 through 21 is negative, place amount in brackets.

Example:
(999,999)



COLUMN A

Total Income
from all Sources

COLUMN B

Amount of Column A
Attributable to N.C.

1.		.00		.00			
2.		.00		.00			
3.		.00		.00			
4.		.00		.00			
5.		.00		.00			
6.		.00		.00			
7.		.00		.00			
8.		.00		.00			
9.		.00		.00			
10.		.00		.00			
11.		.00		.00			
12.		.00		.00			
13.		.00		.00			
14.		.00		.00			
15.		.00		.00			
16.		.00		.00			

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

North Carolina Adjustments

17. Additions:

- a. Interest Income From Obligations of States Other Than N.C.
- b. Deferred Gains Reinvested Into an Opportunity Fund
- c. Bonus Depreciation
- d. IRC Section 179 Expense
- e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)

18. Total Additions (Add Lines 17a through 17e)

19. Deductions:

- a. State or Local Income Tax Refund
- b. Interest Income From Obligations of the United States or United States' Possessions
- c. Taxable Portion of Social Security and Railroad Retirement Benefits
- d. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. *Bailey Settlement*
- e. Bonus Asset Basis
- f. Bonus Depreciation
- g. IRC Section 179 Expense
- h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)



COLUMN A
Amount from Form D-400 Schedule S

COLUMN B
Amount of Column A Attributable to N.C.

17a.	<input type="text"/>	.00	<input type="text"/>	.00
17b.	<input type="text"/>	.00	<input type="text"/>	.00
17c.	<input type="text"/>	.00	<input type="text"/>	.00
17d.	<input type="text"/>	.00	<input type="text"/>	.00
17e.	<input type="text"/>	.00	<input type="text"/>	.00
18.	<input type="text"/>	.00	<input type="text"/>	.00
19a.	<input type="text"/>	.00	<input type="text"/>	.00
19b.	<input type="text"/>	.00	<input type="text"/>	.00
19c.	<input type="text"/>	.00	<input type="text"/>	.00
19d.	<input type="text"/>	.00	<input type="text"/>	.00
19e.	<input type="text"/>	.00	<input type="text"/>	.00
19f.	<input type="text"/>	.00	<input type="text"/>	.00
19g.	<input type="text"/>	.00	<input type="text"/>	.00
19h.	<input type="text"/>	.00	<input type="text"/>	.00
20.	<input type="text"/>	.00	<input type="text"/>	.00
21.	<input type="text"/>	.00	<input type="text"/>	.00

20. Total Deductions (Add Lines 19a through 19h)

21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the Amount From **Column B, Line 21**

23. Enter the Amount From **Column A, Line 21**

24. **Part-Year Residents and Nonresidents Taxable Percentage** (Divide Line 22 by Line 23)

Enter the result as a decimal amount here and on Form D-400, Line 13.

If amount on Line 22 or 23 is negative, fill in circle.

Example: ●

▶ 22. ○ .00

▶ 23. ○ .00

24.



D-400 Schedule PN-1 2025 Other Additions and Other Deductions

DOR
Use
Only

If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Important:
Refer to the Instructions before
completing this worksheet.

Your Social Security Number

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2025 Form D-400 Schedule S, Part A)

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
1. S Corporation Shareholder Built-in Gains Tax	1. <input type="text"/> .00	<input type="text"/> .00
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2025	2. <input type="text"/> .00	<input type="text"/> .00
3. Federal Net Operating Loss Deduction	3. <input type="text"/> .00	<input type="text"/> .00
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4. <input type="text"/> .00	<input type="text"/> .00
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5. <input type="text"/> .00	<input type="text"/> .00
6. Discharge of Qualified Principal Residence Indebtedness	6. <input type="text"/> .00	<input type="text"/> .00
7. Qualified Education Loan Payments Paid by Employer	7. <input type="text"/> .00	<input type="text"/> .00
8. Expenses Allocable to Income Exempt or Excluded From Gross Income	8. <input type="text"/> .00	<input type="text"/> .00
9. Discharge of Certain Student Loan Debt	9. <input type="text"/> .00	<input type="text"/> .00
10. Taxed Pass-Through Entity Loss	10. <input type="text"/> .00	<input type="text"/> .00
11. Reserved for Future Use <input style="width: 150px;" type="text"/>	11. <input type="text"/> .00	<input type="text"/> .00
12. Total Other Additions (Add Lines 1 through 11) Enter the total here and on Form D-400 Schedule PN, Line 17e.	12. <input style="border: 2px solid gray;" type="text"/> .00	<input style="border: 2px solid gray;" type="text"/> .00

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2025 Form D-400 Schedule S, Part B)

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
13. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13. <input type="text"/> .00	<input type="text"/> .00
14. Recognized IRC Section 1400Z-2 Gain	14. <input type="text"/> .00	<input type="text"/> .00
15. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15. <input type="text"/> .00	<input type="text"/> .00
16. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16. <input type="text"/> .00	<input type="text"/> .00
17. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2025	17. <input type="text"/> .00	<input type="text"/> .00
18. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18. <input type="text"/> .00	<input type="text"/> .00
19. Personal Education Student Account Deposits	19. <input type="text"/> .00	<input type="text"/> .00
20. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20. <input type="text"/> .00	<input type="text"/> .00
21. Certain Economic Incentive Payments	21. <input type="text"/> .00	<input type="text"/> .00
22. Certain N.C. Grant Payments	22. <input type="text"/> .00	<input type="text"/> .00
23. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	23. <input type="text"/> .00	<input type="text"/> .00
24. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	24. <input type="text"/> .00	<input type="text"/> .00
25. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	25. <input type="text"/> .00	<input type="text"/> .00
26. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	26. <input type="text"/> .00	<input type="text"/> .00
27. Taxed Pass-Through Entity Income		
27a. N.C. Sourced	27a. <input type="text"/> .00	<input type="text"/> .00
27b. Non-N.C. Sourced	27b. <input type="text"/> .00	<input type="text"/> .00
28. N.C. Net Operating Loss	28. <input type="text"/> .00	<input type="text"/> .00
29. Reserved for Future Use <input style="width: 150px;" type="text"/>	29. <input type="text"/> .00	<input type="text"/> .00
30. Total Other Deductions (Add Lines 13 through 29) Enter the total here and on Form D-400 Schedule PN, Line 19h	30. <input style="border: 2px solid black;" type="text"/> .00	<input style="border: 2px solid black;" type="text"/> .00



D-400 Schedule PN-1 2025 Other Additions and Other Deductions

DOR
Use
Only

If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Important:
Refer to the Instructions before
completing this worksheet.

Your Social Security Number

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2025 Form D-400 Schedule S, Part A)

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
1. S Corporation Shareholder Built-in Gains Tax	1. <input type="text"/> .00	<input type="text"/> .00
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2025	2. <input type="text"/> .00	<input type="text"/> .00
3. Federal Net Operating Loss Deduction	3. <input type="text"/> .00	<input type="text"/> .00
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4. <input type="text"/> .00	<input type="text"/> .00
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5. <input type="text"/> .00	<input type="text"/> .00
6. Discharge of Qualified Principal Residence Indebtedness	6. <input type="text"/> .00	<input type="text"/> .00
7. Qualified Education Loan Payments Paid by Employer	7. <input type="text"/> .00	<input type="text"/> .00
8. Expenses Allocable to Income Exempt or Excluded From Gross Income	8. <input type="text"/> .00	<input type="text"/> .00
9. Discharge of Certain Student Loan Debt	9. <input type="text"/> .00	<input type="text"/> .00
10. Taxed Pass-Through Entity Loss	10. <input type="text"/> .00	<input type="text"/> .00
11. Reserved for Future Use <input style="width: 150px;" type="text"/>	11. <input type="text"/> .00	<input type="text"/> .00
12. Total Other Additions (Add Lines 1 through 11) Enter the total here and on Form D-400 Schedule PN, Line 17e.	12. <input style="border: 2px solid gray;" type="text"/> .00	<input style="border: 2px solid gray;" type="text"/> .00

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2025 Form D-400 Schedule S, Part B)

	COLUMN A	COLUMN B
	Amount from Form D-400 Schedule S	Amount of Column A Attributable to N.C.
13. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13. <input type="text"/> .00	<input type="text"/> .00
14. Recognized IRC Section 1400Z-2 Gain	14. <input type="text"/> .00	<input type="text"/> .00
15. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15. <input type="text"/> .00	<input type="text"/> .00
16. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16. <input type="text"/> .00	<input type="text"/> .00
17. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2025	17. <input type="text"/> .00	<input type="text"/> .00
18. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18. <input type="text"/> .00	<input type="text"/> .00
19. Personal Education Student Account Deposits	19. <input type="text"/> .00	<input type="text"/> .00
20. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20. <input type="text"/> .00	<input type="text"/> .00
21. Certain Economic Incentive Payments	21. <input type="text"/> .00	<input type="text"/> .00
22. Certain N.C. Grant Payments	22. <input type="text"/> .00	<input type="text"/> .00
23. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	23. <input type="text"/> .00	<input type="text"/> .00
24. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	24. <input type="text"/> .00	<input type="text"/> .00
25. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	25. <input type="text"/> .00	<input type="text"/> .00
26. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	26. <input type="text"/> .00	<input type="text"/> .00
27. Taxed Pass-Through Entity Income		
27a. N.C. Sourced	27a. <input type="text"/> .00	<input type="text"/> .00
27b. Non-N.C. Sourced	27b. <input type="text"/> .00	<input type="text"/> .00
28. N.C. Net Operating Loss	28. <input type="text"/> .00	<input type="text"/> .00
29. Reserved for Future Use <input style="width: 200px;" type="text"/>	29. <input type="text"/> .00	<input type="text"/> .00
30. Total Other Deductions (Add Lines 13 through 29) Enter the total here and on Form D-400 Schedule PN, Line 19h	30. <input style="border: 2px solid black;" type="text"/> .00	<input style="border: 2px solid black;" type="text"/> .00

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
- 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



Enter Whole U.S. Dollars Only

▶ 1. _____ .00

▶ 2. _____ .00

▶ 3. _____

▶ 4. _____ .00

▶ 5. _____ .00

▶ 6. _____ .00

▶ 7a. _____ .00

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

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

▶ 8. _____ .00

▶ 9. _____ .00

▶ 10b. _____ .00

▶ 11b. _____ .00

▶ 12. _____ .00

▶ 13. _____ .00

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

Child Deduction Worksheet

1. Filing status (From D-400, Lines 1 through 5)..... 1. _____
2. Federal adjusted gross income (From D-400, Line 6)..... 2. _____
3. Number of qualifying children for whom a federal tax credit was claimed..... 3. _____

Enter the amount from Line 3 above on Form D-400, Line 10a.

4. Deduction amount per qualifying child from the "Child Deduction Table"..... 4. _____
5. Child deduction (Multiply Line 3 by Line 4)..... 5. _____

Enter the amount from Line 5 above on Form D-400, Line 10b.

Child Deduction Table

Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Up to \$40,000	\$3,000
	Over \$40,000 - Up to \$60,000	\$2,500
	Over \$60,000 - Up to \$80,000	\$2,000
	Over \$80,000 - Up to \$100,000	\$1,500
	Over \$100,000 - Up to \$120,000	\$1,000
	Over \$120,000 - Up to \$140,000	\$500
	Over \$140,000	\$0
Head of Household	Up to \$30,000	\$3,000
	Over \$30,000 - Up to \$45,000	\$2,500
	Over \$45,000 - Up to \$60,000	\$2,000
	Over \$60,000 - Up to \$75,000	\$1,500
	Over \$75,000 - Up to \$90,000	\$1,000
	Over \$90,000 - Up to \$105,000	\$500
	Over \$105,000	\$0
Single/Married Filing Separately	Up to \$20,000	\$3,000
	Over \$20,000 - Up to \$30,000	\$2,500
	Over \$30,000 - Up to \$40,000	\$2,000
	Over \$40,000 - Up to \$50,000	\$1,500
	Over \$50,000 - Up to \$60,000	\$1,000
	Over \$60,000 - Up to \$70,000	\$500
	Over \$70,000	\$0

Child Deduction Worksheet

1. Filing status (From D-400, Lines 1 through 5)..... 1. _____
 2. Federal adjusted gross income (From D-400, Line 6)..... 2. _____
 3. Number of qualifying children for whom a federal tax credit was claimed..... 3. _____
- Enter the amount from Line 3 above on Form D-400, Line 10a.**
4. Deduction amount per qualifying child from the "Child Deduction Table"..... 4. _____
 5. Child deduction (Multiply Line 3 by Line 4)..... 5. _____
- Enter the amount from Line 5 above on Form D-400, Line 10b.**

Child Deduction Table

Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Up to \$40,000	\$3,000
	Over \$40,000 - Up to \$60,000	\$2,500
	Over \$60,000 - Up to \$80,000	\$2,000
	Over \$80,000 - Up to \$100,000	\$1,500
	Over \$100,000 - Up to \$120,000	\$1,000
	Over \$120,000 - Up to \$140,000	\$500
	Over \$140,000	\$0
Head of Household	Up to \$30,000	\$3,000
	Over \$30,000 - Up to \$45,000	\$2,500
	Over \$45,000 - Up to \$60,000	\$2,000
	Over \$60,000 - Up to \$75,000	\$1,500
	Over \$75,000 - Up to \$90,000	\$1,000
	Over \$90,000 - Up to \$105,000	\$500
	Over \$105,000	\$0
Single/Married Filing Separately	Up to \$20,000	\$3,000
	Over \$20,000 - Up to \$30,000	\$2,500
	Over \$30,000 - Up to \$40,000	\$2,000
	Over \$40,000 - Up to \$50,000	\$1,500
	Over \$50,000 - Up to \$60,000	\$1,000
	Over \$60,000 - Up to \$70,000	\$500
	Over \$70,000	\$0

Child Deduction Worksheet

1. Filing status (From D-400, Lines 1 through 5)..... 1. _____
2. Federal adjusted gross income (From D-400, Line 6)..... 2. _____
3. Number of qualifying children for whom a federal tax credit was claimed..... 3. _____

Enter the amount from Line 3 above on Form D-400, Line 10a.

4. Deduction amount per qualifying child from the "Child Deduction Table"..... 4. _____
5. Child deduction (Multiply Line 3 by Line 4)..... 5. _____

Enter the amount from Line 5 above on Form D-400, Line 10b.

Child Deduction Table

Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Up to \$40,000	\$3,000
	Over \$40,000 - Up to \$60,000	\$2,500
	Over \$60,000 - Up to \$80,000	\$2,000
	Over \$80,000 - Up to \$100,000	\$1,500
	Over \$100,000 - Up to \$120,000	\$1,000
	Over \$120,000 - Up to \$140,000	\$500
	Over \$140,000	\$0
Head of Household	Up to \$30,000	\$3,000
	Over \$30,000 - Up to \$45,000	\$2,500
	Over \$45,000 - Up to \$60,000	\$2,000
	Over \$60,000 - Up to \$75,000	\$1,500
	Over \$75,000 - Up to \$90,000	\$1,000
	Over \$90,000 - Up to \$105,000	\$500
	Over \$105,000	\$0
Single/Married Filing Separately	Up to \$20,000	\$3,000
	Over \$20,000 - Up to \$30,000	\$2,500
	Over \$30,000 - Up to \$40,000	\$2,000
	Over \$40,000 - Up to \$50,000	\$1,500
	Over \$50,000 - Up to \$60,000	\$1,000
	Over \$60,000 - Up to \$70,000	\$500
	Over \$70,000	\$0

Virginia Out-of-State Tax Credit Worksheet

(Use a separate worksheet to determine the separate credit for each state or country.)

1. **Total income (loss) from all sources while a resident of N.C.** modified by N.C. adjustments to federal gross income 1. _____
2. The portion of Line 1 that was taxed by the other 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. Enter 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 (*See above for definition of net tax paid.*) 6. _____
7. Enter the lesser of Line 5 or Line 6. To determine the total amount of credit for income tax paid to another state or country, add the amount of Line 7 on each worksheet and enter the total on Form D-400TC, Line 7a. **On Line 7b, be sure to enter the number of states or countries for which a credit is claimed.** 7. _____

Maryland Out-of-State Tax Credit Worksheet

(Use a separate worksheet to determine the separate credit for each state or country.)

1. **Total income (loss) from all sources while a resident of N.C.** modified by N.C. adjustments to federal gross income 1. _____
2. The portion of Line 1 that was taxed by the other 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. Enter 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 (*See above for definition of net tax paid.*) 6. _____
7. Enter the lesser of Line 5 or Line 6. To determine the total amount of credit for income tax paid to another state or country, add the amount of Line 7 on each worksheet and enter the total on Form D-400TC, Line 7a. **On Line 7b, be sure to enter the number of states or countries for which a credit is claimed.** 7. _____