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.

Before Sending
- Do not submit photocopies of returns. Submit originals only.
- Do not mix form types.

Printing
- Set page scaling to “none.” The Auto-Rotate and Center checkbox should be unchecked.
- Do not select “print on both sides of paper.”
**Part 1. Tax Credits Not Subject to 50% of Tax Limit (Attach schedule for each credit)**

1. Credit for Tax Paid to Another State or Country  
   (From Part 5, Section B, Line 7)  
   1. __________________________ .00

2. Rehabilitating an Income-Producing Historic Structure  
   (Article 3D)  
   (Enter amount of installment)  
   2. __________________________ .00

3. Rehabilitating a Nonincome-Producing Historic Structure  
   (Article 3D)  
   (Enter amount of installment)  
   3. __________________________ .00

4. Rehabilitating an Income-Producing Historic Mill Facility  
   (Article 3H)  
   (Enter amount of installment)  
   4. __________________________ .00

5. Rehabilitating a Nonincome-Producing Historic Mill Facility  
   (Article 3H)  
   (Enter amount of installment)  
   5. __________________________ .00

6. Rehabilitating an Income-Producing Historic Structure  
   (Article 3L)  
   (From Form NC-Rehab, Part 4, Line 19)  
   6. __________________________ .00

7. Rehabilitating a Nonincome-Producing Historic Structure  
   (Article 3L)  
   (From Form NC-Rehab, Part 4, Line 22)  
   7. __________________________ .00

8. Tax Credits Carried Over From Previous Year, if any.  
   Do Not Include Any Carryover of Tax Credits Claimed  
   on Form NC-478 or Form NC-Rehab  
   8. __________________________ .00

9. Total Tax Credits  
   (Add Lines 1 through 8)  
   9. __________________________ .00

10. Amount of Income Tax Due  
    (From Form D-407, Page 1, Line 8)  
    10. __________________________ .00

11. Enter the lesser of Line 9 or Line 10  
    11. __________________________ .00

**Part 2. Tax Credits Subject to 50% of Tax Limit**

12. Total Tax Credits Subject to 50% Limit Taken in Current Period  
    (From Form NC-478, Part 3)  
    12. __________________________ .00

**Part 3. Total Credits Applied to Current Year**

13. Add Lines 11 and 12  
    (Enter the amount here and on Form D-407, Line 9)  
    13. __________________________ .00

**Part 4. Qualified Rehabilitation Expenditures and Expenses**

(For Lines 14 and 15, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if incurred prior to January 1, 2015,  
AND tax year 2019 is the first year the credit is taken.)

14. Enter the amount of qualified rehabilitation expenditures with respect to  
    the credit for rehabilitating an income-producing historic structure  
    14. __________________________ .00

15. Enter the amount of rehabilitation expenses with respect to the credit for  
    rehabilitating a nonincome-producing historic structure  
    15. __________________________ .00

(For Lines 16 and 17, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if an application for an eligibility certification  
was submitted to the State Historic Preservation Office prior to January 1, 2015,  
AND tax year 2019 is the first year the credit is taken.)

16. Enter the amount of qualified rehabilitation expenditures with respect to  
    the credit for rehabilitating an income-producing historic mill facility  
    16. __________________________ .00

17. Enter the amount of rehabilitation expenses with respect to the credit for  
    rehabilitating a nonincome-producing historic mill facility  
    17. __________________________ .00
### Part 5. Tax Paid to Another State or Country

#### A. Apportionment of Income and Tax Paid to Another State or Country (See instructions)

<table>
<thead>
<tr>
<th>Fiduciary</th>
<th>Beneficiary 1</th>
<th>Beneficiary 2</th>
<th>Beneficiary 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Identifying Number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Share of Gross Income on which Tax was Paid to Another State or Country</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Share of Tax Paid to Another State or Country</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### B. Computation of Tax Credit for Tax Paid to Another State or Country

| 1. Fiduciary’s share of gross income taxed in another state or country (From Fiduciary Column, Line 3 above) | .00 |
| 2. Fiduciary’s share of total gross income (See instructions) | .00 |
| 3. Percentage of income taxed in another state or country (Divide Line 1 by Line 2) | % |
| 4. Amount of North Carolina tax (From Form D-407, Page 1, Line 8) | .00 |
| 5. Computed tax credit (Multiply Line 3 by Line 4) | .00 |
| 6. Fiduciary’s share of tax paid to another state or country (From Fiduciary Column, Line 4 above. Attach copy of return and proof of payment) | .00 |
| 7. Enter the lesser of Line 5 or Line 6 here and on Part 1, Line 1 | .00 |