

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



File this form with Form D-407, Estates and Trusts Income Tax Return, if tax credits are allocated to the fiduciary. Enter only the portion of the tax credit allocated to the fiduciary. (For more information, see the instructions for Form D-407.)

Legal Name (First 10 Characters)

Federal Employer ID Number

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 7a)	▶ 1.	<input type="text"/>	.00
2. Rehabilitating an Income-Producing Historic Structure (Article 3D) (Enter amount of installment)	▶ 2.	<input type="text"/>	.00
3. Rehabilitating a Nonincome-Producing Historic Structure (Article 3D) (Enter amount of installment)	▶ 3.	<input type="text"/>	.00
4. Rehabilitating an Income-Producing Historic Mill Facility (Article 3H) (Enter the total amount of tax credit)	▶ 4.	<input type="text"/>	.00
5. Rehabilitating a Nonincome-Producing Historic Mill Facility (Article 3H) (Enter amount of installment)	▶ 5.	<input type="text"/>	.00
6. Rehabilitating an Income-Producing Historic Structure (Article 3L) (From Form NC-Rehab, Part 4, Line 23)	▶ 6.	<input type="text"/>	.00
7. Rehabilitating a Nonincome-Producing Historic Structure (Article 3L) (From Form NC-Rehab, Part 4, Line 26)	▶ 7.	<input type="text"/>	.00
8. Tax Credits Carried Over From Previous Years (Do not include any tax credits claimed on Form NC-478 or Form NC-Rehab)	▶ 8.	<input type="text"/>	.00
9. Total Tax Credits (Add Lines 1 through 8)	9.	<input type="text"/>	.00
10. Amount of N.C. Income Tax (From Form D-407, Page 1, Line 8)	10.	<input type="text"/>	.00
11. Enter the Lesser of Line 9 or Line 10	11.	<input type="text"/>	.00



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

12. Total Tax Credits Subject to 50% Limit Taken in 2025 (From Form NC-478, Part 3)	▶ 12.	<input type="text"/>	.00
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Part 3. Total Credits Applied to 2025

13. Reserved	▶ 13.	<input type="text"/>	.00
14. Tax Credits Taken in 2025 (Add Lines 11 through 13; enter the amount on Form D-407, Line 9a)	14.	<input type="text"/>	.00

Part 4. Qualified Rehabilitation Expenditures and Expenses

On Lines 15 and 16, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if tax year 2025 is the first year the tax credit is taken.

15. Qualified Rehabilitation Expenditures for Income-Producing Rehabilitated Mill Property (Article 3H)	▶ 15.	<input type="text"/>	.00
16. Rehabilitation Expenses for Nonincome-Producing Rehabilitated Mill Property (Article 3H)	▶ 16.	<input type="text"/>	.00

Legal Name (First 10 Characters)

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Part 5. Tax Paid to Another State or Country

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

Attach other pages
if needed.

Fiduciary

Beneficiary 1

Beneficiary 2

Beneficiary 3

1. Identifying Number

2. Name

3. Share of Gross Income
on which Tax was Paid to
Another State or Country

4. Share of Tax Paid to
Another State or Country

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

If the estate or trust is eligible to claim a tax credit for taxes paid to more than one state or country, do not complete Lines 1 through 6. Instead, complete the "Out-of-State Tax Credit Worksheet" in the instructions to determine the amount to enter on Line 7a.

1. **Fiduciary's share of gross income taxed in another state or country** (From Fiduciary Column, Line 3 above) 1. .00

2. **Fiduciary's share of total gross income** (See instructions) 2. .00

3. **Percentage of income taxed in another state or country** (Divide Line 1 by Line 2) 3. %

4. **Amount of N.C. Income Tax** (From Form D-407, Page 1, Line 8) 4. .00

5. **Computed tax credit** (Multiply Line 3 by Line 4) 5. .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) 6. .00

7a. **Enter the lesser of Line 5 or Line 6 here and on Part 1, Line 1** 7a. .00

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