

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 ☒

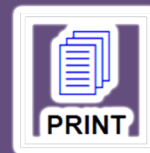
▶ 1. [99999]

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."

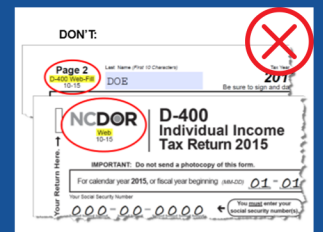


Set the page scaling
to "none." The Auto-
Rotate and Center
checkboxes should be
unchecked.



Before Sending...

Do not mix form
types



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



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



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. |
|---|---|-----|

Part 3. Total Credits Applied to 2025

- | | | |
|--|---|-----|
| 13. Reserved | ▶ | 13. |
| 14. Tax Credits Taken in 2025
(Add Lines 11 through 13; enter the amount on Form D-407, Line 9a) | | 14. |

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. |
| 16. Rehabilitation Expenses for Nonincome-Producing Rehabilitated Mill Property (Article 3H) | ▶ | 16. |

Legal Name (First 10 Characters)

Federal Employer ID Number

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.
2. **Fiduciary's share of total gross income** (See instructions) 2.
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.
5. **Computed tax credit** (Multiply Line 3 by Line 4) 5.
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.
- 7a. **Enter the lesser of Line 5 or Line 6 here and on Part 1, Line 1** 7a.
- 7b. **Enter the number of states or countries for which a credit is claimed** 7b.