

# D-400TC

## 2015 Individual Income Tax Credits


Last Name (First 10 Characters)

**IMPORTANT: Do not send a photocopy of this form. The original form is printed in pink and black ink.**

Your Social Security Number

**If you claim a tax credit on Line 16 of Form D-400, you must attach this form to the return. If you do not, the tax credit may be disallowed.**

**Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only** You must attach a copy of the return filed with the other state or country and proof of payment. **Important:** If you claim a tax credit for tax paid to more than one state or country, **do not** fill in Lines 1 through 6; instead, see instructions.

<p><b>1. Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina, adjusted by the applicable additions shown on Line 1 and Line 3 and deductions shown on Lines 5 through 11 of Form D-400 Schedule S, Parts A and B. Do not make any adjustment for any portion of Line 3 or 11 that does not relate to gross income. (If Line 1 is negative, fill in circle.)</b></p> <p><b>2. The portion of Line 1 that was taxed by another state or country.</b></p> <p><b>3. Divide Line 2 by Line 1 and enter the result as a decimal amount. (Round to four decimal places.)</b></p> <p><b>4. Total North Carolina income tax (From Form D-400, Line 15)</b></p> <p><b>5. Computed credit (Multiply Line 3 by Line 4.)</b></p> <p><b>6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions.)</b></p> <p><b>7a. Enter the lesser of Line 5 or Line 6.</b></p> <p><b>7b. Enter in the box the number of states for which credits are claimed.</b></p>		<p>Enter Whole U.S. Dollars Only</p> <p>▶ 1.</p> <p>▶ 2.</p> <p>▶ 3.</p> <p>▶ 4.</p> <p>▶ 5.</p> <p>▶ 6.</p> <p>▶ 7a.</p> <p>▶ 7b.</p>
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**Part 2. Credit for Children (Important: Complete the Credit for Children Worksheet in the instructions.)**

<p><b>8. Credit for Children</b> (Include the amount on this line in the total on Part 3, Line 9.)</p>	Number of dependent children for whom you were allowed a federal child tax credit ▶	▶ 8.
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**Part 3. Other Tax Credits (Limited to the amount of tax)**

<p><b>9. Total of Parts 1 and 2 (Add Lines 7a and 8.)</b></p>	<p>9.</p>
<p><b>10. Credit for rehabilitating an income-producing historic structure (See instructions.)</b> Enter expenditures and expenses on Lines 10a, 11a, 12a, and 13a only in the first year the credit is taken.</p> <p>Enter qualified rehabilitation expenditures. ▶ 10a.</p>	<p>▶ 10b.</p>
<p><b>11. Credit for rehabilitating a nonincome-producing historic structure (See instructions.)</b> Enter rehabilitation expenses. ▶ 11a.</p>	<p>▶ 11b.</p>
<p><b>12. Credit for rehabilitating an income-producing historic mill facility (See instructions.)</b> Enter qualified rehabilitation expenditures. ▶ 12a.</p>	<p>▶ 12b.</p>
<p><b>13. Credit for rehabilitating a nonincome-producing historic mill facility (See instructions.)</b> Enter rehabilitation expenses. ▶ 13a.</p>	<p>▶ 13b.</p>
<p><b>14. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478.</b></p>	<p>▶ 14.</p>
<p><b>15. Total (Add Lines 9, 10b, 11b, 12b, 13b, and 14.)</b></p>	<p>15.</p>
<p><b>16. Amount of total North Carolina income tax (From Form D-400, Line 15)</b></p>	<p>16.</p>
<p><b>17. Enter the lesser of Line 15 or Line 16.</b></p>	<p>17.</p>
<p><b>18. Business incentive and energy tax credits (See instructions. Attach Form NC-478 and any required supporting schedules to the front of your income tax return.)</b></p>	<p>▶ 18.</p>
<p><b>19. Add Lines 17 and 18 (Enter the total here and on Form D-400, Line 16.)</b> <b>The amount on this line may not exceed the tax shown on Form D-400, Line 15.</b></p>	<p>▶ 19.</p>

Fill in circle if NC-478 is attached. Example:

