

D-400TC (68)

8-16-23

2023 Individual Income Tax Credits

North Carolina Department of Revenue

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.

Important: Refer to the instructions before completing this form.

Last Name (First 10 Characters)

Your Social Security Number

01	07B	10A	13
02	08A	10B	14
04	08B	11A	15
06	09A	11B	19
07A	09B	12	

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	1.
2. Portion of Line 1 that was taxed by another state or country	2.
3. Divide Line 2 by Line 1	3.
4. 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	6.
7a. Credit for Income Tax Paid to Another State or Country	7a.
7b. Number of states or countries for which a credit is claimed	7b.

Part 2. Credits for Rehabilitating Historic Structures

On Lines 8a, 9a, 10a, and 11a, enter the amount of expenditures or expenses only if tax year 2023 is the first year the credit is taken.

Note: For Lines 8a and 9a, the expenditures and expenses must have been incurred prior to January 1, 2015.

On Lines 8b, 9b, 10b, 11b, 12, and 13, enter the amount of the tax credit taken.

8a. An income-producing historic structure (Article 3D)	8a.
8b. Enter installment amount of credit	8b.
9a. A nonincome-producing historic structure (Article 3D)	9a.
9b. Enter installment amount of credit	9b.
10a. An income-producing historic mill facility (Article 3H)	10a.
10b. Enter amount of credit	10b.
11a. A nonincome-producing historic mill facility (Article 3H)	11a.
11b. Enter installment amount of credit	11b.
12. An income-producing historic structure (Article 3L)	12.
13. A nonincome-producing historic structure (Article 3L)	13.

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

Part 3. Computation of Total Tax Credits to be Taken for Tax Year 2023

14. Tax credits carried over from previous year	14.
15. Reserved for Future Use	15.
16. Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, 14, and 15	16.
17. North Carolina income tax (From Form D-400, Line 15)	17.
18. Enter the lesser of Line 16 or Line 17	18.
19. Business incentive and energy tax credits (Attach Form NC-478 and any required supporting schedules to the front of Form D-400.)	19.
20. Total Tax Credits to be Taken for Tax Year 2023	20.