

For more help go to [www.ncdor.gov/web-fill-form-instructions](http://www.ncdor.gov/web-fill-form-instructions)

# 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  ❌

Enter Whole U.S. Dollars Only  ✅

Do not use brackets for negative numbers

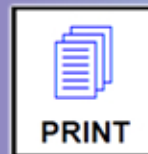
Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only  ❌

Enter Whole U.S. Dollars Only  ✅

## Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"



Do not print on both sides of the paper



## Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



# D-400TC 2022 Individual Income Tax Credits

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.

Last Name (First 10 Characters)

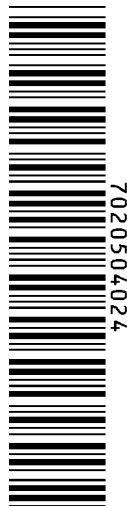
Your Social Security Number

**Do not send a photocopy of this form.**

**Important: Refer to the Instructions before completing this form.**

### 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.



Enter Whole U.S. Dollars Only

- 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 and enter the result as a decimal amount (Round to four decimal places) ▶ 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  
Enter the lesser of Line 5 or Line 6 ▶ 7a.
- 7b. Enter the 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 2022 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.

- 8. An **income-producing** historic structure (Article 3D) ▶ 8a. ▶ 8b.
- 9. A **nonincome-producing** historic structure (Article 3D) ▶ 9a. ▶ 9b.
- 10. An **income-producing** historic mill facility (Article 3H) ▶ 10a. ▶ 10b.
- 11. A **nonincome-producing** historic mill facility (Article 3H) ▶ 11a. ▶ 11b.
- 12. An **income-producing** historic structure (Article 3L)  
(From Form NC-Rehab, Part 4, Line 23) ▶ 12.
- 13. A **nonincome-producing** historic structure (Article 3L)  
(From Form NC-Rehab, Part 4, Line 26) ▶ 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 2022

- 14. Tax credits carried over from previous years (Do not include any carryover of income tax credits taken on Form NC-478 or Form NC-Rehab.) ▶ 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 2022 (Add Lines 18 and 19. Enter the result here and on Form D-400, Line 16.) The amount on Line 20 cannot exceed the tax shown on Form D-400, Line 15. ▶ 20.