



# 2003 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 12.

**IMPORTANT**

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

If you claim a tax credit on Line 15 of Form D-400, you must attach this form to the return. If you do not, the tax credit may be disallowed.

Last Name (First 10 Characters)

Your Social Security Number

## 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 on Page 12.

1. **Total income from all sources while a resident of North Carolina** (combined for joint filers), adjusted by the applicable additions shown on Lines 35 through 37 and deductions shown on Lines 39 through 44. Do not make an adjustment for any portion of Line 37 or 44 that does not relate to gross income. (If Line 1 is negative, fill in circle) ▶  1. , ,  .00
2. The portion of Line 1 that was taxed by another state or country ▶ 2. , ,  .00
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places) 3.  .
4. North Carolina income tax (From Form D-400, Line 14) ▶ 4. , ,  .00
5. Computed credit (Multiply Line 3 by Line 4) 5. , ,  .00
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 12 for definition of net tax paid) ▶ 6. , ,  .00
- 7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4 ▶ 7a. , ,  .00
- 7b. Enter in the box the number of states for which credits are claimed ▶ 7b.

## Part 2. Credit for Child and Dependent Care Expenses

8. Enter the expenses from Line 3 of Federal Form 2441 or Line 3 of Schedule 2, Part II, Form 1040A, **not to exceed \$2,400 for one qualifying dependent or \$4,800 for two or more qualifying dependents** (See **Credit for Child and Dependent Care Expenses** on Page 12 for additional information) ▶ 8. ,  .00
9. Enter the portion of Line 8 that was incurred for dependent(s) who were under the age of seven and dependent(s) who were physically or mentally incapable of caring for themselves ▶ 9. ,  .00
10. Credit (Use the **Child and Dependent Care Credit Table** on Page 12. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here) ▶ 10.  .00
11. Other qualifying expenses (Line 8 minus Line 9) 11. ,  .00
12. Credit (Use the **Child and Dependent Care Credit Table** on Page 12 of the instructions. Multiply the amount on Line 11 by the applicable decimal amount in Column B of the table and enter the result here) ▶ 12.  .00
13. Total credit for child and dependent care expenses (Line 10 plus Line 12). **Full-year residents** enter this amount here and on Line 15 below 13.  .00
14. **Nonresidents and part-year residents** multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 15 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below 14.  .00
15. Total credit for child and dependent care expenses from Line 13 or Line 14 (Include the amount on this line in the total on Line 19, Part 4) 15.  .00



7020502005

10 digit last name input boxes

9 digit social security number input boxes

Part 3. Credit for Children

Important: This credit can be claimed only for a dependent child who was under 17 years of age on the last day of the tax year.

If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 34; or Form 1040A, Line 21) is less than the following amounts shown for your filing status (Married filing jointly/qualifying widow(er) - \$100,000; Head of Household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000), complete Lines 16 through 18. Otherwise, do not complete Lines 16 through 18; you may not claim the credit for children

Enter Whole U.S. Dollars Only

- 16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$75 and enter the result here (Full-year residents enter this amount here and on Line 18 below)
17. Nonresidents and part-year residents multiply the amount on Line 16 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 18 below.
18. Credit for children (Include the amount on this line in the total on Line 19, Part 4)

Part 4. Other Tax Credits (Limited to the amount of tax)

- 19. Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18)
20. Credit for charitable contributions by nonitemizers (Complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 13 of the instructions)
21. Credit for long-term care insurance premiums (Complete the Worksheet for Determining Tax Credit for Premiums Paid on Long-term Care Insurance Contracts on Page 13 of the instructions)
22. Credit for qualified business investments (See instructions on Page 13)
23. Credit for disabled taxpayer, dependent, or spouse (Complete Form D-429, Worksheet for Determining the Credit for the Disabled Taxpayer, Dependent, or Spouse, and enter the amount from Line 13 or 14, whichever is applicable)
24. Credit for certain real property donations (See instructions on Page 14)
25. Credit for rehabilitating an historic structure (See instructions on Page 14)
26. Other miscellaneous income tax credits (See instructions on Page 14)
27. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478
28. Total (Add Lines 19 through 27)
29. Amount of tax (From Form D-400, Line 14)
30. Enter the lesser of Line 28 or Line 29
31. Business incentive and energy tax credits (See instructions on Page 14. Attach Form NC-478 and any required supporting schedules to the front of your income tax return)
32. Add Lines 30 and 31 (Enter the total here and on Form D-400, Line 15)
The amount on this line may not exceed the tax shown on Form D-400, Line 14

You must submit this form if you claim a tax credit on Line 15 of Form D-400.

