



# 2006 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 14.

# DRAFT

Do not use this form to file your return. 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
<input type="text"/>	<input type="text"/>

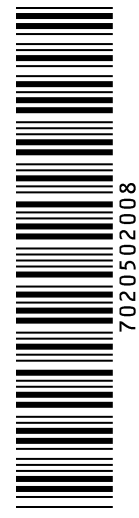
## Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only

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 14.

	Enter Whole U.S. Dollars Only
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 46 of Form D-400. Do not make an adjustment for any portion of Line 37 or 46 that does not relate to gross income. (If Line 1 is negative, fill in circle)	▶ <input type="radio"/> 1. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
2. The portion of Line 1 that was taxed by another state or country	▶ 2. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places)	3. <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
4. North Carolina income tax (From Form D-400, Line 14)	▶ 4. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
5. Computed credit (Multiply Line 3 by Line 4)	5. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 14. Net tax paid is the total taxes paid [withholding, estimated tax payments, amount paid with extension, other payments] less any refunds received or expected to be received.)	▶ 6. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4	▶ 7a. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
7b. Enter in the box the number of states for which credits are claimed	▶ 7b. <input type="text"/> <input type="text"/>

## 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, (See <b>Credit for Child and Dependent Care Expenses</b> on Page 14 for additional information.)	▶ 8. <input type="text"/> , <input type="text"/> .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. <input type="text"/> , <input type="text"/> .00
10. Credit (Use the <b>Child and Dependent Care Credit Table</b> on Page 14. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here)	▶ 10. <input type="text"/> .00
11. Other qualifying expenses (Line 8 minus Line 9)	▶ 11. <input type="text"/> , <input type="text"/> .00
12. Credit (Use the <b>Child and Dependent Care Credit Table</b> on Page 14 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. <input type="text"/> .00
13. Total credit for child and dependent care expenses (Line 10 plus Line 12). <b>Full-year residents</b> enter this amount here and on Line 15 below	▶ 13. <input type="text"/> .00
14. <b>Nonresidents and part-year residents</b> 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. <input type="text"/> .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. <input type="text"/> .00



## 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 37; 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

16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 and enter the result here (Full-year residents enter this amount here and on Line 18 below)	▶ 16. <input type="text"/> .00
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. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below	▶ 17. <input type="text"/> .00
18. Credit for children (Include the amount on this line in the total on Line 19, Part 4)	▶ 18. <input type="text"/> .00

10 digit last name input boxes

9 digit social security number input boxes

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

Main form area with lines 19-34, including instructions for various tax credits and a box for miscellaneous credits.

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

