

**D-400TC (SD)**

10-21-11

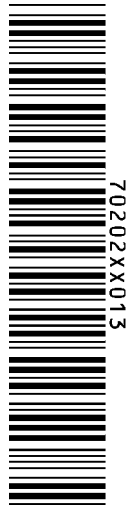
**Individual Tax Credits 2011**  
 North Carolina Department of Revenue

If you claim a tax credit on Line 15, Line 21, or Line 22 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) <b>ABCDEFGHIJ</b>	Your Social Security Number <b>123456789</b>
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01	-12345678	16	123	27B	12345678	31	FM	N	GC	N
02	12345678	20A	123456	28A	12345678		HD	N	PC	N
04	12346578	20B	12345678	28B	12345678		CT	N	OS	N
06	12345678	21	12345678	29A	12345678	32			12346578	
07A	12345678	22	12345678	29B	12345678	36			12345678	
07B	12	23	12345678	30A	12345678	36	478			N
08	1234	24	12345678	30B	12345678	38	QC		12	
09	1234	25	12345678	31	12345678	38			1234	
10	123	26	12345678			41A			12345678	
12	123	27A	12345678			41B			12345678	

<p><b>Credit for Income Tax Paid to Another State or Country - N.C. Residents Only</b></p> <p>1. Total income from 1040, Line 22; 1040A, Line 15; 1040EZ, Line 4, while a N.C. resident, adjusted by applicable additions &amp; deductions. Do not adjust any portion of Lines 40 or 52 that does not relate to gross income.</p> <p style="text-align: right;">1. -12345678</p> <p>2. Portion of Line 1 taxed outside N.C. <span style="float: right;">2. 12345678</span></p> <p>3. Divide Line 2 by Line 1 <span style="float: right;">3. 1.3456</span></p> <p>4. N.C. income tax (From D-400, Line 14) <span style="float: right;">4. 12345678</span></p> <p>5. Computed credit (Multiply Line 3 by Line 4) <span style="float: right;">5. 12345678</span></p> <p>6. Amount of net tax paid outside N.C. from Line 2 (See instructions for definition of net tax paid) <span style="float: right;">6. 12346578</span></p> <p>7a. Enter the lesser of Line 5 or Line 6 <span style="float: right;">7a. 12346578</span></p> <p>7b. Number of states that credits are claimed <span style="float: right;">7b. 12</span></p> <p><b>Credit for Child and Dependent Care Expenses</b></p> <p>8. Enter the expenses from Line 3 of Federal Form 2441 (See instructions) <span style="float: right;">8. 1234</span></p> <p>9. Portion of Line 8 incurred for qualifying dependent(s) <span style="float: right;">9. 1234</span></p> <p>10. Credit for Line 9 expenses (Use the Child and Dependent Care Credit Table) <span style="float: right;">10. 123</span></p> <p>11. Other qualifying expenses <span style="float: right;">11. 1234</span></p> <p>12. Credit for Line 11 expenses (Use the Child and Dependent Care Credit Table) <span style="float: right;">12. 123</span></p> <p>13. Total credit for child and dependent care expenses. Full-year residents enter the amount here and on Line 15 below <span style="float: right;">13. 123</span></p>	<p>14. Part-year residents and nonresidents multiply the amount on Line 13 by the decimal amount from Form D-400, Line 12. If Line 12 is more than 1.0000, enter amount from Line 13 here <span style="float: right;">14. 123</span></p> <p>15. Total credit for child and dependent care expenses from Line 13 or Line 14 <span style="float: right;">15. 123</span></p> <p style="text-align: center;"><b>Credit for Children under 17 on Last Day of Tax Year</b></p> <p>Credit may be claimed only if amounts for your filing status do not exceed:</p> <ul style="list-style-type: none"> <li>- Married filing jointly/qualifying widow(er) - \$100,000</li> <li>- Head of household - \$80,000</li> <li>- Single - \$60,000</li> <li>- Married filing separately - \$50,000</li> </ul> <p>16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 (Full-year residents enter this amount here and on Line 18) <span style="float: right;">16. 123</span></p> <p>17. Part-year residents and nonresidents 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 <span style="float: right;">17. 123</span></p> <p>18. Credit for Children <span style="float: right;">18. 123</span></p>
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**D-400TC 2011 Page 2 (SD)**Last Name (First 10 Characters) ABCDEFGHIJ Your Social Security Number 123456789**D-400TC Line-by-Line Information****Other Tax Credits**

19.	Add Lines 7a, 15, and 18	19.	12345678
20a.	Total charitable contributions	20a.	123456
20b.	Credit for charitable contributions	20b.	12345678
21.	Credit for long-term care insurance premiums (See instructions)	21.	12345678
22.	Credit for adoption expenses (See instructions)	22.	12345678
23.	Credit for children with disabilities who require special education	23.	12345678
24.	Credit for Qualified Business Investments (You must attach a copy of the tax credit approval letter that you received from the Department of Revenue.)	24.	12345678
25.	Credit for the disabled (Complete Form D-429. Enter amount from Line 13 or 14)	25.	12345678
26.	Credit for certain real property land donations (See Instructions)	26.	12345678
	Enter expenditures and expenses on Lines 27a, 28a, 29a, and 30a only in the first year the credit is taken		
27.	Credit for rehabilitating an income-producing historic structure (See Instructions)		
27a.	Enter qualified rehabilitation expenditures	27a.	12345678
27b.	Enter installment amount of credit	27b.	12345678
28.	Credit for rehabilitating a nonincome-producing historic structure (See Instructions)		
28a.	Enter rehabilitation expenses	28a.	12345678
28b.	Enter installment amount of credit	28b.	12345678
29.	Credit for rehabilitating an income-producing historic mill facility (See Instructions)		
29a.	Enter qualified rehabilitation expenditures	29a.	12345678
29b.	Enter amount of credit	29b.	12345678
30.	Credit for rehabilitating a nonincome-producing historic mill facility (See Instructions)		
30a.	Enter rehabilitation expenses	30a.	12345678
30b.	Enter installment amount of credit	30b.	12345678
31.	Other miscellaneous income tax credits	31.	12345678
	<input type="checkbox"/> Property Taxes on Farm Machinery		
	<input type="checkbox"/> Gleaned Crops		
	<input type="checkbox"/> Handicapped Dwelling Units		
	<input type="checkbox"/> Poultry Composting		
	<input type="checkbox"/> Conservation Tillage Equipment		
	<input type="checkbox"/> Recycling Oyster Shells		
32.	Tax credits carried over from previous year. Do not include NC-478 carryovers.	32.	12345678
33.	Total (Add Lines 19, 20b, 21, 22, 23, 24, 25, 26, 27b, 28b, 29b, 30b, 31 and 32)	33.	12345678
34.	Amount of tax (From D-400, Line 14)	34.	12345678
35.	Enter the lesser of Line 33 or Line 34	35.	12345678
36.	Business incentive and energy tax credits (Attach NC-478 forms)	36.	12345678
	Is NC-478 attached?		N
37.	Add Lines 35 and 36	37.	12345678

**Earned Income Tax Credit**

You are allowed a credit equal to 5% of the Earned Income Tax Credit allowed on your federal return. For part-year residents and nonresidents, the credit must be prorated based on the ratio of income subject to North Carolina tax to total federal income.

38.	Enter the amount of your federal earned income tax credit.	38.	1234
QC.	Number of qualifying children	QC.	12
39.	Multiply Line 38 by 5% (.05) Full-year residents enter this amount here and on Line 21 of form D-400.	39.	123
40.	Part-year residents and nonresidents multiply the amount on Line 39 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 21 of Form D-400. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 39 here and on Line 21 of Form D-400.	40.	123

**Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (Not Limited to the amount of tax)**

41a.	Enter the amount of qualified N.C. Unemployment Insurance Contributions	41a.	12345678
41b.	Multiply Line 41a by 25% (.25) and enter the amount here and on Line 22 of Form D-400	41b.	12345678