

D-400TC (SD)

10-9-08

Individual Tax Credits 2008
North Carolina Department of Revenue

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) ABCDEFGHIJ Your Social Security Number 123456789

For Computer Use Only

Table with 10 rows and 10 columns containing tax credit data such as line numbers, amounts, and codes (e.g., 01 -12345678 12 123 26A 12345678 30 FM N GC N).

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

- 1. Total income from 1040, Line 22; 1040A, Line 15; 1040EZ, Line 4, while a N.C. resident, adjusted by applicable additions & deductions. Do not adjust any portion of Lines 39 or 49 that does not relate to gross income.
2. Portion of Line 1 taxed outside N.C.
3. Divide Line 2 by Line 1
4. N.C. income tax (From D-400, Line 14)
5. Computed credit (Multiply Line 3 by Line 4)
6. Amount of net tax paid outside N.C. from Line 2 (See instructions for definition of net tax paid)
7a. Enter the lesser of Line 5 or Line 6
7b. Number of states that credits are claimed

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, 1040A, (See instructions)
9. Portion of Line 8 incurred for qualifying dependent(s)
10. Credit for Line 9 expenses (Use the Child and Dependent Care Credit Table)
11. Other qualifying expenses
12. Credit for Line 11 expenses (Use the Child and Dependent Care Credit Table)
13. Total credit for child and dependent care expenses. Full-year residents enter the amount here and on Line 15 below

- 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
15. Total credit for child and dependent care expenses from Line 13 or Line 14

Credit for Children under 17 on Last Day of Tax Year

Credit may be claimed only if amounts for your filing status do not exceed:

- Married filing jointly/qualifying widow(er) - \$100,000
- Head of household - \$80,000
- Single - \$60,000
- Married filing separately - \$50,000

- 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)
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
18. Credit for Children



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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 Qualified Business Investments (You must attach a copy of the tax credit approval letter that you received from the Department of Revenue.)	23.	12345678
24.	Credit for the disabled (Complete Form D-429. Enter amount from Line 13 or 14)	24.	12345678
25.	Credit for certain real property land donations (See Instructions)	25.	12345678
26.	Credit for rehabilitating an income-producing historic structure (See Instructions)		
26a.	Enter qualified rehabilitation expenditures	26a.	12345678
26b.	Enter installment amount of credit	26b.	12345678
27.	Credit for rehabilitating a nonincome-producing historic structure (See Instructions)		
27a.	Enter rehabilitation expenses	27a.	12345678
27b.	Enter installment amount of credit	27b.	12345678
28.	Credit for rehabilitating an income-producing historic mill facility (See Instructions)		
28a.	Enter qualified rehabilitation expenditures	28a.	12345678
28b.	Enter amount of credit	28b.	12345678
29.	Credit for rehabilitating a nonincome-producing historic mill facility (See Instructions)		
29a.	Enter rehabilitation expenses	29a.	12345678
29b.	Enter installment amount of credit	29b.	12345678
30.	Other miscellaneous income tax credits	30.	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	
31.	Tax credits carried over from previous year. Do not include NC-478 carryovers.	31.	12345678
32.	Total (Add Lines 19, 20b, 21, 22, 23, 24, 25, 26b, 27b, 28b, 29b, 30 and 31)	32.	12345678
33.	Amount of tax (From D-400, Line 14)	33.	12345678
34.	Enter the lesser of Line 32 or Line 33	34.	12345678
35.	Business incentive and energy tax credits (Attach NC-478 forms)	35.	12345678
	Is NC-478 attached?		N
36.	Add Lines 34 and 35	36.	12345678

Earned Income Tax Credit

You are allowed a credit equal to 3.5% 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.

37.	Enter the amount of your federal earned income tax credit.	37.	1234
QC.	Number of qualifying children	QC.	12
38.	Multiply Line 37 by 3.5% (.035) Full-year residents enter this amount here and on Line 21 of form D-400.	38.	123
39.	Part-year residents and nonresidents multiply the amount on Line 38 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 38 here and on Line 21 of Form D-400.	39.	123

This page must be filed with the first page of this form.