

D-400TC (SD)

Individual Tax Credits 2011

North Carolina Department of Revenue

10-21-11

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) ABCDEFGHIJ Your Social Security Number 123456789

Table with 12 rows and 11 columns containing tax credit data such as '01 -12345678 16 123 27B 12345678 31 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 40 or 52 that does not relate to gross income. 1. -12345678
2. Portion of Line 1 taxed outside N.C. 2. 12345678
3. Divide Line 2 by Line 1 3. 1.3456
4. N.C. income tax (From D-400, Line 14) 4. 12345678
5. Computed credit (Multiply Line 3 by Line 4) 5. 12345678
6. Amount of net tax paid outside N.C. from Line 2 (See instructions for definition of net tax paid) 6. 12346578
7a. Enter the lesser of Line 5 or Line 6 7a. 12346578
7b. Number of states that credits are claimed 7b. 12

Credit for Child and Dependent Care Expenses

- 8. Enter the expenses from Line 3 of Federal Form 2441 (See instructions) 8. 1234
9. Portion of Line 8 incurred for qualifying dependent(s) 9. 1234
10. Credit for Line 9 expenses (Use the Child and Dependent Care Credit Table) 10. 123
11. Other qualifying expenses 11. 1234
12. Credit for Line 11 expenses (Use the Child and Dependent Care Credit Table) 12. 123
13. Total credit for child and dependent care expenses. Full-year residents enter the amount here and on Line 15 below 13. 123

- 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 14. 123
15. Total credit for child and dependent care expenses from Line 13 or Line 14 15. 123

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) 16. 123
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 17. 123
18. Credit for Children 18. 123



This page must be filed with Form D-400.

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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 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
27.	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

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