

D-400TC

Web-Fill

1999 Individual Tax Credits North Carolina Department of Revenue

See instructions beginning on Page 12.

If you claim a tax credit on Line 14 or 21 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

(Attach a copy of the return filed with the other state or country and proof of payment. If credit is claimed for tax paid to more than one state or country, complete Part 1 of separate Forms D-400TC for each state or country and enter the combined total credits from each form on Line 7 below. See instructions.)

1. Total income (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 14; 1040EZ, Line 4; or TeleFileTax Record, Line I, while a resident of North Carolina, adjusted by the applicable additions shown on Lines 37 through 39 and deductions shown on Lines 41 through 44 and Lines 46 and 47 ▶ 1.
2. The portion of Line 1 that was taxed by another state or country ▶ 2.
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to two decimal places) 3.
4. North Carolina income tax (From Form D-400, Line 13) ▶ 4.
5. Computed credit (Multiply Line 3 by Line 4) 5.
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions for definition of net tax paid) ▶ 6.
7. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4 ▶ 7.

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 (For other qualifying expenses that may be included on this line, see **Credit for Child and Dependent Care Expenses** on Page 12) ▶ 8.
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.
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.
11. Other qualifying expenses (Line 8 minus Line 9) 11.
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.
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.
14. **Nonresidents and part-year residents** multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 10b and enter the result here and on Line 15. If Line 10b is more than 1.00, enter the amount from Line 13 here and on Line 15 14.
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.

Part 3. Credit for Children

If your federal adjusted gross income (Form 1040, Line 33; or Form 1040A, Line 18) is less than the following amounts shown for your filing status (**Married filing jointly - \$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 an exemption by \$60 and enter the result here (**Full-year residents** enter this amount here and on Line 18 below) ▶ 16.
17. **Nonresidents and part-year residents** multiply the amount on Line 16 by the decimal amount from Form D-400, Line 10b and enter the result here and on Line 18. If Line 10b is more than 1.00, enter the amount from Line 16 here and on Line 18 17.
18. Credit for Children (Include the amount on this line in the total on Line 19, Part 4) 18.



7020504001

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

- 19. Total of Parts 1, 2, and 3 (Add lines 7, 15, and 18) 19.
- 20. Credit for charitable contributions (Complete the **Worksheet for Determining Tax Credit for Charitable Contributions** on page 12 of the instructions) ► 20.
- 21. Carryover of unused credits for tax paid on federal pension benefits (See instructions on Page 13) ► 21.
- 22. Credit for qualified business investments (See instructions on Page 13) ► 22.
- 23. Credit for premiums paid on long-term care insurance (Complete the **Worksheet for Determining Tax Credit for Long-term Care Insurance** on page 13 of the instructions) ► 23.
- 24. Credit for disabled taxpayer, dependent, and/or spouse (Complete **Form D-429, Worksheet for Determining Tax Credit for Disabled Taxpayer, Dependent, and/or Spouse**, and enter amount from Line 13 or 14, whichever is applicable) ► 24.
- 25. Miscellaneous tax credits (See instructions on Page 13) ► 25.
- 26. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478 ► 26.
- 27. Total (Add Lines 19 through 26) 27.
- 28. Amount of tax (From Form D-400, Line 13) ► 28.
- 29. Enter the lesser of Line 27 or Line 28 29.
- 30. Tax credits limited to 50% of tax liability (From Form NC-478, Line 21) ► 30.
- 31. Add Lines 29 and 30 (Enter the total here and on Form D-400, Line 14) 31.
The amount on Line 31 may not exceed the tax shown on Form D-400, Line 13

Part 5. Credit for Child Health Insurance Premiums (Not limited to the amount of tax)

- 32. Enter your federal adjusted gross income from Form 1040, Line 33 or Form 1040A, Line 18. (If negative, enter zero.) If the amount on this line is greater than or equal to the following amounts for your filing status (Married filing jointly - \$100,000; Head of Household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000), STOP HERE; you may not claim this credit. Otherwise, go to Line 33 ► 32.
- 33. Use the chart below. Find the number of exemptions in the chart that is the same as the number of exemptions claimed on your federal return. Enter the income level that corresponds to the exemption number ► 33.

Number of exemptions on federal return	2	3	4	5	6	7	8
Income level	\$24,885	\$31,230	\$37,575	\$43,920	\$50,265	\$56,610	\$62,955

Note: For each exemption over 8, the income level is increased by \$6,345. The amounts shown are equal to 225% of the federal poverty level for the family size

- 34. If Line 32 is more than Line 33, enter \$100
If Line 32 is less than or equal to Line 33, enter \$300 34.
- 35. Enter the amount of health insurance premiums you paid during the taxable year that provided insurance coverage for your dependent children. Do not include premiums that you paid through a cafeteria plan or flexible spending arrangement offered by your employer (See instructions on Page 14) ► 35.
- 36. Enter the lesser of Line 34 or Line 35 36.
- 37. If you claimed a deduction for self-employed health insurance premiums on Federal Form 1040, Line 28, multiply amount on Line 36 by 40% and enter the result here. If you did not, enter the amount from Line 36 on this line. Full-year residents enter the amount on this line on Line 39 ► 37.
- 38. Nonresidents and part-year residents multiply amount on Line 37 by the decimal amount from Form D-400, Line 10b and enter the result here and on Line 39. If Line 10b is more than 1.00, enter the amount from Line 37 here and on Line 39 38.
- 39. Credit for child health insurance premiums (Enter on Form D-400, Line 21) 39.



7020604001