

TAX CREDITS

Attach this form to your individual income tax return, Form D-400.

Your Name (Print first name, middle initial, and last name)	Your Social Security Number
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TAX CREDITS—See Information for Claiming Tax Credits in the Instructions

PART I. CREDIT FOR INCOME TAX PAID TO ANOTHER STATE OR COUNTRY—N.C. RESIDENTS ONLY

(If credit is claimed for tax paid to more than one state, use a separate Form D-400TC for each state.)

1. Total income (combined for joint filers) from Federal Form 1040, line 23; 1040A, line 14; or 1040EZ, line 3, while a resident of North Carolina, adjusted by the applicable additions and/or deductions shown on lines 26 through 28 and 30 through 36 on page 2, Form D-400	1.			
2. The portion of line 1 above which was taxed by another state or country	2.			
3. Percentage (divide line 2 by line 1)	3.		%	
4. Amount of North Carolina tax (From page 1, line 14, Form D-400)	4.			
5. Computed credit (line 3 times line 4)	5.			
6. Net amount of tax paid the other state or country on the income shown on line 2 above	6.			
7. Enter the lesser of line 5 or line 6 (attach copy of return filed with other state or country and proof of payment)	7.			

PART II. CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

1. Enter the expenses from line 8 of Federal Form 2441 or line 8 of Schedule 2, Part II, Form 1040A. (For other qualifying expenses which may be included on this line, see the instructions for Credit for Child and Dependent Care Expenses on page 11 of the instructions.)	1.			
2. Enter the portion of line 1 that you paid while you were a nonresident of North Carolina	2.			
3. Subtract line 2 from line 1	3.			
4. Enter the portion of line 3 that was incurred for dependent(s) who were seven years old or older and who were not physically or mentally incapable of caring for themselves.	4.			
5. Credit (multiply line 4 by .07)	5.			
6. Other qualifying expenses (subtract line 4 from line 3).	6.			
7. Credit (multiply line 6 by .10)	7.			
8. Total credit (line 5 plus line 7)	8.			

PART III. CREDIT FOR NORTH CAROLINA DIVIDENDS (Do not enter any dividends that are more than 50% taxable for intangibles tax purposes)

		Total Dividends	
(a) Name of corporation	(b) % taxable	(c) Husb., sep., sing.	(d) Wife
		\$	\$
1. Total Dividends Received		\$	\$
2. Computation of Tax Credit For each column, enter the lesser of 6% of line 1 or \$300		\$	\$
3. Total Credit (column 2c plus 2d) (max. \$600)			

PART IV.			
1. Total of PARTS I, II and III	1.		
2. Credit for disabled taxpayer, dependent, and/or spouse (Complete the worksheet on page 12 of the instructions and enter the amount from line 13 or line 14.)	2.		
3. Credit for qualified business investments (from Form D-499)	3.		
4. Credit for certain government retirement benefits received in 1988 (see instructions on page 11)	4.		
5. Other tax credits - see instructions (attach schedule of computation)	5.		
6. Tax credits carried over from previous year, if any (attach schedule of computation)	6.		
7. Total (add lines 1 through 6)	7.		
8. Amount of tax (from page 1, line 14, Form D-400)	8.		
9. Enter the lesser of line 7 or line 8. Carry to page 1, line 17, Form D-400	9.		
If more than one Form D-400TC is required, enter the allowable total from all on page 1, line 17, Form D-400. This amount may not exceed the amount of tax from page 1, line 14, Form D-400.			