

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
-------------------------------------------------------------	-----------------------------

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, check this box. Use a separate Form D-400TC for each state and enter the total credits from each form on line 7 below.)

1. Total income (combined for joint filers) from Federal Form 1040, line 22; 1040A, line 14; or 1040EZ, line 3, while a resident of North Carolina, adjusted by the applicable additions and/or deductions shown on lines 27 through 29 and 31 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. Divide line 2 by line 1 and enter the result as a decimal amount (Round to two decimal places)	● 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) Note: If claiming credit for tax paid to more than one state, enter the total here.	● 7.				

PART II. CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

1. Enter the expenses from line 4 of Federal Form 2441 or line 4 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.)	● 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 (Use the table below. Multiply the amount on line 4 above by the applicable decimal amount in Column A and enter the result here.)	● 5.				
6. Other qualifying expenses (subtract line 4 from line 3).	● 6.				
7. Credit (Use the table below. Multiply the amount on line 6 above by the applicable decimal amount in Column B and enter the result here.)	● 7.				
8. Total credit (line 5 plus line 7)	● 8.				

<u>Filing Status</u>	<u>Federal Adjusted Gross Income (Federal Form 1040, line 31 or Federal Form 1040A, line 16)</u>	<u>Column A</u>	<u>Column B</u>
<u>Head of Household</u>	Up to \$20,000	.09	.13
	Over \$20,000 up to \$32,000	.08	.115
	Over \$32,000	.07	.10
<u>Surviving Spouse or Joint Return</u>	Up to \$25,000	.09	.13
	Over \$25,000 up to \$40,000	.08	.115
	Over \$40,000	.07	.10
<u>Single</u>	Up to \$15,000	.09	.13
	Over \$15,000 up to \$24,000	.08	.115
	Over \$24,000	.07	.10
<u>Married Filing Separately</u>	Up to \$12,500	.09	.13
	Over \$12,500 up to \$20,000	.08	.115
	Over \$20,000	.07	.10

PART III. CREDIT FOR NORTH CAROLINA DIVIDENDS (Do not enter any dividends that are more than 50% taxable—see instructions)			
		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 Credits (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. Other tax credits - see instructions (attach schedule of computation)			4.
5. Tax credits carried over from previous year, if any (attach schedule of computation)			5.
6. Total (add lines 1 through 5)			6.
7. Amount of tax (from page 1, line 14, Form D-400)			7.
8. Enter the lesser of line 6 or line 7. Carry to page 1, line 17, Form D-400.			8.
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.			