

TAX CREDITS

(See instructions beginning on page 11.)

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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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 4, while a resident of North Carolina, adjusted by the applicable additions shown on lines 31 through 33 and/or deductions shown on lines 35 through 38 and line 40 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 12, 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.					

Note: If claiming credit for tax paid to more than one state, enter the total here.

PART II. CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

8. 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 Credit for Child and Dependent Care Expenses on page 11.).....	●	8.					
9. Enter the portion of line 8 that you paid while you were a resident of North Carolina.....	●	9.					
10. Enter the portion of line 9 that was incurred for dependent(s) who were under the age of seven and dependents who were physically or mentally incapable of caring for themselves.....	●	10.					
11. Credit (Use the table below. Multiply the amount on line 10 by the applicable decimal amount in Column A and enter the result here.).....	●	11.					
12. Other qualifying expenses (subtract line 10 from line 9).....	●	12.					
13. Credit (Use the table below. Multiply the amount on line 12 by the applicable decimal amount in Column B and enter the result here.).....	●	13.					
14. Total credit for dependent and child care expenses (line 11 plus line 13).....	●	14.					

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

PART III. CREDIT FOR CHILDREN

If your federal adjusted gross income (Form 1040, line 31; or Form 1040A, line 16) is less than the amount shown for your filing status in the chart below, complete lines 15 through 17. Otherwise, **STOP HERE**. You may not claim the credit for children.

Filing Status	Adjusted Gross Income
Married, filing jointly	\$100,000
Head of Household	\$ 80,000
Single	\$ 60,000
Married, filing separately	\$ 50,000

15. Multiply the number of children for whom you are entitled to claim an exemption by \$60 and enter the result (full-year residents enter this amount on line 17) 15.
16. **Nonresidents and part-year residents** multiply the amount on line 15 above by the decimal amount from line 11a, page 1 of Form D-400 and enter the result here and on line 17.
(Amount from line 15 \$ _____ X _____) 16.
17. Credit for Children 17.

PART IV. 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
		\$	\$
18. Total Dividends Received ●		\$	\$
19. Computation of Tax Credit For each column, enter the lesser of 6% of line 18 or \$300		\$	\$
20. Total Credits (column 19c plus 19d) (max. \$600) ●			

PART V.

21. Total of PARTS I, II, III, and IV 21.
22. 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.) ● 22.
23. Credit for qualified business investments (from Form D-499) ● 23.
24. Other tax credits - see instructions (attach schedule of computation) ● 24.
25. Tax credits carried over from previous year, if any (attach schedule of computation) ● 25.
26. Total (add lines 21 through 25) 26.
27. Amount of tax (from page 1, line 12, Form D-400) ● 27.
28. Enter the lesser of line 26 or line 27. Carry to page 1, line 15, Form D-400 28.

If more than one Form D-400TC is required, enter the allowable total from all on page 1, line 15, Form D-400. This amount may not exceed the amount of tax from page 1, line 12, Form D-400.