

NC Department of Revenue Generic Record Layout

Electronic Filing for Forms D-400 and D-400TC November 2007

HEADER SECTION

Field #	Identification	Length	Description
	Byte Count	4	“2754” for fixed; “nnnn” for variable format
	Start of Record Sentinel	4	Value “*****”
0000	Record ID Type	6	Value “STbbbb”
0001	Form Number	6	Value “0001bb”
0002	Page Number	5	Value “PG01b”
0003	Primary SSN	9	Numeric
0004	Filler	1	No entry/blank
0005	Form/Schedule Number	7	Value “0000001”

Field #	Identification	Length	Description
0010	State Code	2	Value “NC”
0011	City Code	2	No entry/blank
0015	Imperfect Return Indicator	1	Value “E” = Exception Processing or Blank
0016	ITIN/SSN Mismatch Indicator	1	Value “M” = Mismatch or Blank
0019	State-Only-Indicator	2	Value “SO” (State Only return data)
0020	Declaration Control Number	14	Numeric; Assigned by filer
	a. First Two Positions	2	Value always “00”
	b. EFIN of Originator	6	Numeric
	c. Batch Number	3	Numeric (000-999)
	d. Serial Number	2	Numeric (00-99)
	e. Year Digit	1	Value “8”
0023	Return Sequence Number	16	Numeric; Required Field
	a. ETIN of Transmitter	5	Must equal RSN in 1040, A, or EZ
	b. Trans Use Field	2	Numeric
	c. Julian Date of Tr	3	Numeric
	d. Trans Seq. Number	2	Numeric (01-99)
	e. Seq Number of Ret	4	Numeric (0001-9999)

STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION

Field #	Identification	Length	Description
0024	Direct Deposit/Debit Indicator	1	Numeric

			1 = Direct Deposit Blank = No direct deposit
0025	Reserved-RTN-Flag	1	No entry/zero
0027	Direct Debit Date	8	No entry/blank
0028	Direct Debit Amount	12	No entry/blank
0030	State-Routing Transit	9	Numeric Valid nine-digit number of financial institution for direct deposit election. Blank if no direct deposit election.
0032	State-RTN-Indicator	1	Numeric 0 = No State RTN present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	State-Deposit Acct No	17	Alphanumeric Valid account number that can be 17 digits for direct deposit election. <u>Left-justified, space-filled if less than 17 digits.</u> <u>Cannot contain leading or embedded spaces.</u> Blank if no direct deposit election.
0040	State-Checking-Acct	1	Alpha Value "X" or Blank Required field if direct deposit.
0048	State-Savings-Acct	1	Alpha Value "X" or Blank Required field if direct deposit.

INDICATORS SECTION

Field #	Identification	Length	Description
0049	On-Line-State-Return	1	Alpha Value "O" = On-line or Blank

PARTICIPANT SECTION

Field #	Identification	Length	Description
0050	State Numeric Area	27	Numeric
	a. Preparer SSN/Preparer TIN (PTIN)	9	Numeric (byte 01-09) Value PNNNNNNNNN or NNNNNNNNNN Preparer SSN required if Preparer TIN is not present.
	b. Preparer EIN	9	Numeric (byte 10-18)

			Required if preparer has one available.
	c. Preparer ZIP	5	Numeric (byte 19-23)
	d. Prepare ZIP + 4	4	Numeric (byte 24-27)
0052	State Alphanumeric Area	93	Alphanumeric
	a. Mailbox ID	5	Alphanumeric (byte 01-05) No entry/blank
	b. Preparer Firm Name	35	Alphanumeric (byte 06-40)
	c. Preparer Street Address	30	Alphanumeric (byte 41-70)
	d. Preparer City	20	Alpha (byte 71-90)
	e. Preparer State	2	Alpha (byte 91-92)
	f. Preparer Self-Empl Ind	1	Alpha (byte 93) Value "X" or Blank

ENTITY SECTION

Field #	Identification	Length	Description
0055	Spouse's SSN	9	Numeric Required field if filing status is '2'. Blank when filing status is not '2'.
0060	Name Line 1	35	Alphanumeric
	a. Primary Last Name	32	Required field.
	b. Primary Suffix	3	Numeric characters must be replaced by roman numerals.
0062	Date of Death Primary	8	Numeric Use a valid date (ex. YYYYMMDD) or Blank.
0065	Name Line 2	35	Alphanumeric
	a. Secondary Last Name	32	Required field if filing status is '2'.
	b. Secondary Suffix	3	Numeric characters must be replaced by roman numerals.
0068	Date of Death Spouse	8	Numeric Use a valid date (ex. YYYYMMDD) or Blank.
0070	Name Line 3	35	Alphanumeric
	a. Primary First Name	16	Required field.
	b. Primary Middle Initial	1	Alpha
	c. Secondary First Name	16	Required field if filing status is '2'.
	d. Secondary Middle Initial	1	Alpha
	e. Filler	1	No entry/blank
0074	In C/o Address	35	No entry/blank
0075	Address Line 1	35	Alphanumeric

	Street Address Line 1		Required field if a domestic address.
0077	Foreign Street Address	35	Alphanumeric Required field if a foreign address.
0080	Address Line 2 Street Address Line 2 and Name of Executor if primary or spouse taxpayer is deceased	35	Alphanumeric Required field if primary or spouse is deceased.
0085	City	22	Alpha Required field if a domestic address.
0087	Foreign City, State, or Province	35	Alphanumeric Required field if a foreign address.
0090	City Code	5	No entry/zeros
0095	State Abbreviation	2	Alpha Required field if a domestic address.
0098	Foreign Country	22	Alpha Required field if a foreign address.
0100	Zip Code	12	Numeric <u>Left-justified, zero-filled.</u> Required field if a domestic address.
0105	County	20	Alpha
0110	County Code	5	Numeric The valid range is 00001-00101. A list of county codes is provided in the appendix. <u>Right-justified, zero-filled.</u> Required field if a domestic address. If a domestic address and the state is not NC, county code must be '101'.
0115	Taxpayer Telephone Number	12	Numeric <u>Left-justified, zero-filled.</u>
0120	Primary Taxpayer Signature	5	Numeric; PIN use only
0125	Spouse Signature	5	Numeric; PIN use only
0126	ERO EFIN/PIN	11	Numeric

**Note: If the return has a domestic address, the following must be present:
IRS 0075, IRS 0095, and IRS 0100
If the return has a foreign address, the following must be present:
IRS 0077, IRS 0087, and IRS 0098**

CONSISTENCY SECTION

Field #	Identification	Length	Description
0150	Federal Filing Status	1	Numeric Value "1", "2", "3", "4", or "5"
0155	Total Federal Exemptions	2	Numeric Valid range 00-99
0160	Wages, Salaries, Tips	12	No entry/zeros
0165	Taxable Interest	12	No entry/zeros
0170	Tax Exempt Interest	12	No entry/zeros
0175	Dividends	12	No entry/zeros
0180	State Refund State or local income tax refund (D-400, Line 39)	12	Numeric
0185	Taxable Social Security Benefits	12	No entry/zeros
0190	Keogh Plan and SEP Deductions	12	No entry/zeros
0195	Adjusted Gross Income	12	No entry/zeros
0200	Standard/Itemized Deductions	12	No entry/zeros
0205	Earned Income Credit	12	No entry/zeros

ALPHANUMERIC SECTION

Field #	Identification	Length	Description
0300	Alphanumeric Field 1	80	Alphanumeric
	a. Software Developer Code	10	Alphanumeric (byte 01-10) Value: ID selected by the software developer
	b. Paid Preparer Name	31	Alpha
	.01 First Name	15	Alpha (byte 11-25)
	.02 Middle Initial	1	Alpha (byte 26)
	.03 Last Name	15	Alpha (byte 27-41)
<u>Note:</u> IRS field 0300B is subdivided which deviates from the adopted standard.			
	c. Preparer Phone Number	10	Numeric (byte 42-51) <u>Left-justified.</u> Required field if a paid preparer is present.
	d. Non-paid Preparer	13	No entry/blank (byte 52-64)
	e. Preparer State EIN	16	No entry/blank (byte 65-80)
0305	Alphanumeric Field 2	80	Alphanumeric
	a. Use of a Paid Tax Preparer	1	Alpha (byte 1) Value "Y" or "N" Required field.
	b. Political Party Fund – Primary	1	Alphanumeric (byte 2) Value "1", "2", "3", or blank

			(1-Democratic, 2-Republican, 3-Unspecified)
	c. Political Party Fund – Spouse	1	Alphanumeric (byte 3) Value “1”, “2”, “3” or blank (1-Democratic, 2-Republican, 3-Unspecified)
	d. Married Filing Separately Name	25	Alphanumeric (byte 4-28) Use IRS name criteria. Required field if filing status is ‘3’.
	e. Married Filing Separately SSN	9	Numeric (byte 29-37) Required field if filing status is ‘3’.
	f. Year Spouse Died	4	Numeric (38-41) Format is YYYY or no entry/blank. Required field if filing status is ‘5’.
	g. Exception to Underpayment of Estimated Tax	1	Alpha (byte 42) Value “F”, “A”, or blank
	h. Deceased Indicator – Primary	1	Alpha (byte 43) Value “Y” or “N” (“Y” = primary deceased; otherwise the value should be “N”) Required field.
	i. Deceased Indicator – Spouse	1	Alpha (byte 44) Value “Y” or “N” (“Y” = spouse deceased; otherwise the value should be “N”) Required field if filing status is ‘2’.
	j. Federal Adjusted Gross Income from Federal Return	12	Numeric (byte 45-56) Note: May be negative. <u>Right-justified, zero-filled.</u> Required field.
	k. NC Public Campaign Fund – Primary	1	Alpha (byte 57) Value “Y”, “N”, or blank
	l. NC Public Campaign Fund – Spouse	1	Alpha (byte 58) Value “Y”, “N”, or blank
	m. Other miscellaneous income tax credits – Property Taxes on Farm Machinery	1	Alpha (byte 59) Value “Y”, “N”, or blank. Required field if credit claimed.
	n. Other miscellaneous income tax credits – Gleaned Crops	1	Alpha (byte 60) Value “Y”, “N”, or blank Required field if credit claimed.
	o. Other miscellaneous income tax credits – Poultry Composting	1	Alpha (byte 61) Value “Y”, “N”, or blank Required field if credit claimed.

	p. Other miscellaneous income tax credits – Handicapped Dwelling Units	1	Alpha (byte 62) Value “Y”, “N”, or blank Required field if credit claimed.
	q. Other miscellaneous income tax credits – Conservation Tillage Equipment	1	Alpha (byte 63) Value “Y”, “N”, or blank Required field if credit claimed.
	r. Residency Status – Primary	1	Alpha (byte 64) Value “Y” or “N” (“Y” = full-year resident; “N” = part-year or nonresident) Required field.
	s. Residency Status – Spouse	1	Alpha (byte 65) Value “Y”, “N”, or blank (“Y” = full-year resident; “N” = part-year or nonresident) Required field if filing status is ‘2’.
	t. Signed by Executor or Administrator Indicator	1	Alpha (byte 66) Value “Y” or “N” Required field if primary or spouse is deceased.
	u. Other miscellaneous income tax credits – Recycling Oyster Shells	1	Alpha (byte 67) Value “Y”, “N”, or blank Required field if credit claimed.
	v. Filler	13	No entry/blank (byte 68-80)
0310	Alphanumeric Field 3	80	Alphanumeric
	a. Part-year resident: Date residency began – You (Primary)	6	Numeric (byte 01-06) Use a valid date (ex. MMDDYY) or Blank Required field if primary is part-year resident.
	b. Part-year resident: Date residency began – Spouse	6	Numeric (byte 07-12) Use a valid date (ex. MMDDYY) or Blank Required field if spouse is part-year resident and filing status is ‘2’.
	c. Part-year resident: Date residency ended – You (Primary)	6	Numeric (byte 13-18) Use a valid date (ex. MMDDYY) or Blank Required field if primary is part-year resident.
	d. Part-year resident: Date residency ended – Spouse	6	Numeric (byte 19-24) Use a valid date (ex. MMDDYY) or Blank Required field if spouse is part-

			year resident and filing status is '2'.
	e. Nonresident of NC Indicator – You (Primary)	1	Alpha (byte 25) Value “Y”, “N”, or blank Required field if primary is a nonresident.
	f. Nonresident of NC Indicator – Spouse	1	Alpha (byte 26) Value “Y”, “N”, or blank Required field if spouse is a nonresident and filing status is '2'.
	g. Moved Into or Out of NC Indicator – You (Primary)	1	Alpha (byte 27) Value “Y”, “N”, or blank Required field if primary moved into or out of NC.
	h. Moved Into or Out of NC Indicator – Spouse	1	Alpha (byte 28) Value “Y”, “N”, or blank Required field if spouse moved into or out of NC and filing status is '2'.
	i. Out of Country on April 15 and a U.S. Citizen or Resident Indicator – Primary and/or Spouse	1	Alpha (byte 29) Value “Y”, “N”, or blank Required field if primary and/or spouse was out of the country on April 15 and a U.S. citizen or resident.
	j. Filler	51	No entry/blank (byte 30-80)
0315	Alphanumeric Field 4	80	No entry/blank
0320	Alphanumeric Field 5	80	No entry/blank
0325	Alphanumeric Field 6	80	No entry/blank
0330	Alphanumeric Field 7	80	No entry/blank

SIGNED NUMERIC SECTION

Field #	Identification	Length	Description
0350	Numeric Field 1 Federal Taxable Income (D-400, Line 6)	12	Numeric Note: May be negative. Required field.
0355	Numeric Field 2 Additions to Federal Taxable Income (D-400, Line 7)	12	Numeric
0360	Numeric Field 3 Line 6 + Line 7 (D-400, Line 8)	12	Numeric Note: May be negative.
0365	Numeric Field 4 Deductions from Federal Taxable Income (D-400, Line 9)	12	Numeric

0370	Numeric Field 5 Line 8 - Line 9 (D-400, Line 10)	12	Numeric Note: May be negative.
0375	Numeric Field 6 Percentage of NC Taxable Income (D-400, Line 12)	12	Numeric Note: Round to four decimal places and do not enter the decimal point. Example: Enter .0055 as 0000000055
0380	Numeric Field 7 Line 16 + Line 17 (D-400, Line 18)	12	Numeric
0385	Numeric Field 8 Same as Line 10 (D-400, Line 11)	12	Numeric Note: May be negative.
0390	Numeric Field 9 NC Taxable Income (D-400, Line 13)	12	Numeric Note: May be negative.
0395	Numeric Field 10 NC Income Tax Withheld – Primary (D-400, Line 19a)	12	Numeric
0400	Numeric Field 11 NC Income Tax Withheld – Spouse (D-400, Line 19b)	12	Numeric
0405	Numeric Field 12 Total Other Tax Payments (D-400, Line 21)	12	Numeric
0410	Numeric Field 13 NC Income Tax (D-400, Line 14)	12	Numeric
0415	Numeric Field 14 Tax Credits (D-400, Line 15)	12	Numeric Required field if an amount is on Form D-400TC, Part 4, Line 36.
0420	Numeric Field 15 Overpayment (D-400, Line 24)	12	Numeric
0425	Numeric Field 16 2008 Estimated Income Tax Designation (D-400, Line 25)	12	Numeric
0430	Numeric Field 17 NC Wildlife Fund Designation (D-400, Line 26)	12	Numeric
0435	Numeric Field 18 Other miscellaneous income tax credits (D-400TC, Part 4, Line 30)	12	Numeric
0440	Numeric Field 19 Total designation (Line 25 +	12	Numeric

	Line 26) (D-400, Line 27)		
0445	Numeric Field 20 Amount to be Refunded (D-400, Line 28)	12	Numeric Required field if taxpayer requests all of refund.
0450	Numeric Field 21 Interest Income from Obligations of States Other than NC (D-400, Line 35)	12	Numeric
0455	Numeric Field 22 Adjustment for Domestic Production Activities (D-400, Line 36)	12	Numeric
0460	Numeric Field 23 Other Additions to Federal Taxable Income (D-400, Line 37)	12	Numeric
0465	Numeric Field 24 Total Additions to Federal Taxable Income (D-400, Line 38)	12	Numeric
0470	Numeric Field 25 Interest Income from Obligations of the U.S. or U.S. Possessions (D-400, Line 40)	12	Numeric
0475	Numeric Field 26 Social Security and Railroad Retirement Benefits (D-400, Line 41)	12	Numeric
0480	Numeric Field 27 Retirement Benefits, Bailey Settlement (D-400, Line 42)	12	Numeric
0485	Numeric Field 28 2007 Estimated Tax Payments (D-400, Line 20a)	12	Numeric
0490	Numeric Field 29 Penalties and Interest (D-400, Line 22b)	12	Numeric
0495	Numeric Field 30 Line 14 - Line 15 (D-400, Line 16)	12	Numeric
0500	Numeric Field 31 Result from Retirement Benefits Worksheet (D-400, Line 43)	12	Numeric Note: Amount must not exceed \$4000 for each taxpayer who received retirement benefits.
0505	Numeric Field 32 Adjustment for Additional First-	12	Numeric

	year Depreciation Added Back in 2002, 2003, and 2004 (D-400, Line 45)		
0510	Numeric Field 33 Contributions to NC's National College Savings Program (D-400, Line 46)	12	Numeric
0515	Numeric Field 34 Federal Itemized or Standard Deduction (D-400, Line 29)	12	Numeric
0520	Numeric Field 35 NC Standard Deduction (D-400, Line 30)	12	Numeric Required field.
0525	Numeric Field 36 Line 29 - Line 30 (D-400, Line 31)	12	Numeric Note: Amount cannot be less than zero.
0530	Numeric Field 37 State, Local, and Foreign Income Taxes, if Itemized (D-400, Line 32)	12	Numeric
0535	Numeric Field 38 Amount from Line 31, if Standard Deduction, or Lesser of Line 31 or Line 32, if Itemized (D-400, Line 33)	12	Numeric
0540	Numeric Field 39 Personal Exemption Adjustment (D-400, Line 34)	12	Numeric
0545	Numeric Field 40 Total Credit for Child and Dependent Care Expenses for Full-year Residents (D-400TC, Part 2, Line 13)	12	Numeric
0550	Numeric Field 41 Child and Dependent Care Expenses from Federal Return (D-400TC, Part 2, Line 8)	12	Numeric Amount cannot exceed \$3000 for one dependent or \$6000 for two or more dependents.
0555	Numeric Field 42 Nonresidents and Part-year Residents (Line 13 times %) (D-400TC, Part 2, Line 14)	12	Numeric
0560	Numeric Field 43 Portion of Expenses Incurred for Dependents Under Age 7 and Dependents Incapable of Caring for Themselves	12	Numeric

	(D-400TC, Part 2, Line 9)		
0565	Numeric Field 44 Credit at Rate from Column A of Table (D-400TC, Part 2, Line 10)	12	Numeric
0570	Numeric Field 45 Other Qualifying Expenses (D-400TC, Part 2, Line 11)	12	Numeric
0575	Numeric Field 46 Credit at Rate from Column B of Table (D-400TC, Part 2, Line 12)	12	Numeric
0580	Numeric Field 47 Total Child and Dependent Care Credit from Line 13 or Line 14 (D-400TC, Part 2, Line 15)	12	Numeric
0585	Numeric Field 48 Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18) (D-400TC, Part 4, Line 19)	12	Numeric
0590	Numeric Field 49 Credit for Adoption Expenses (D-400TC, Part 4, Line 22)	12	Numeric
0595	Numeric Field 50 Credit for Long-term Care Insurance Premiums (D-400TC, Part 4, Line 21)	12	Numeric
0600	Numeric Field 51 Total Charitable Contributions (D-400TC, Part 4, Line 20a)	12	Numeric
0605	Numeric Field 52 Credit for Qualified Business Investments (D-400TC, Part 4, Line 23)	12	Numeric
0610	Numeric Field 53 Credit for Disabled Taxpayer, Dependent, or Spouse (D-400TC, Part 4, Line 24)	12	Numeric
0615	Numeric Field 54 Credit for Certain Real Property Land Donations (D-400TC, Part 4, Line 25)	12	Numeric
0620	Numeric Field 55 Qualified Expenditures for Rehabilitating an Income- producing Historic Structure	12	Numeric

	(D-400TC, Part 4, Line 26a)		
0625	Numeric Field 56 Rehabilitation Expenses for Rehabilitating a Nonincome- producing Historic Structure (D-400TC, Part 4, Line 27a)	12	Numeric
0630	Numeric Field 57 Credit for Children (D-400TC, Part 3, Line 16)	12	Numeric
0635	Numeric Field 58 Credit for Children (D-400TC, Part 3, Line 18)	12	Numeric
0640	Numeric Field 59 Paid with Extension (D-400, Line 20b)	12	Numeric
0645	Numeric Field 60 Partnership Payments (D-400, Line 20c)	12	Numeric Note: Must mail copy of NC K-1 furnished by partnership(s) to the NCDOR to verify the amount claimed.
0650	Numeric Field 61 S Corporation Payments (D-400, Line 20d)	12	Numeric Note: Must mail copy of NC K-1 furnished by S Corporation(s) to the NCDOR to verify the amount claimed.
0655	Numeric Field 62 Pay this Amount (Add Lines 22a, 22b, and 22c) (D-400, Line 23)	12	Numeric
0660	Numeric Field 63 Total Income While Resident of NC (D-400TC, Part 1, Line 1)	12	Numeric
0665	Numeric Field 64 Portion of Line 1 Taxed Outside NC (D-400TC, Part 1, Line 2)	12	Numeric
0670	Numeric Field 65 Line 2 Divided by Line 1 (D-400TC, Part 1, Line 3)	12	Numeric Note: Round to four decimal places and do not enter the decimal point. Example: Enter .0055 as 0000000055
0675	Numeric Field 66 Amount of NC Tax (From D- 400, Line 14) (D-400TC, Part 1, Line 4)	12	Numeric
0680	Numeric Field 67 Computed Credit	12	Numeric

	(Line 3 x Line 4) (D-400TC, Part 1, Line 5)		
0685	Numeric Field 68 Net Tax Paid Outside NC (D-400TC, Part 1, Line 6)	12	Numeric
0690	Numeric Field 69 Lesser of Line 5 or Line 6 (D-400TC, Part 1, Line 7a)	12	Numeric
0695	Numeric Field 70 Consumer Use Tax (D-400, Line 17)	12	Numeric
0700	Numeric Field 71 Qualified Expenditures for Rehabilitating an Income- producing Historic Mill Facility (D-400TC, Part 4, Line 28a)	12	Numeric
0705	Numeric Field 72 Rehabilitation Expenses for Rehabilitating a Nonincome- producing Historic Mill Facility (D-400TC, Part 4, Line 29a)	12	Numeric
0710	Numeric Field 73 Subtract if Line 18 is more than Line 21 (D-400, Line 22a)	12	Numeric
0715	Numeric Field 74 Interest on Underpayment of Estimated Income Tax (D-400, Line 22c)	12	Numeric
0720	Numeric Field 75 Other Deductions from Federal Taxable Income (D-400, Line 47)	12	Numeric
0725	Numeric Field 76 Total Deductions from Federal Taxable Income (D-400, Line 48)	12	Numeric
0730	Numeric Field 77 Amount from Column B, Line 29 of the Part-year Resident/Nonresident Worksheet (D-400, Line 49)	12	Numeric Note: May be negative.
0735	Numeric Field 78 Amount from Column A, Line 29 of the Part-year Resident/Nonresident Worksheet (D-400, Line 50)	12	Numeric Note: May be negative.

0740	Numeric Field 79 Installment Amount of Credit for Rehabilitating an Income- producing Historic Structure (D-400TC, Part 4, Line 26b)	12	Numeric
0745	Numeric Field 80 Nonresidents and Part-year Residents (Line 16 x percentage) (D-400TC, Part 3, Line 17)	12	Numeric
0750	Numeric Field 81 Credit for Charitable Contributions by nonitemizers (D-400TC, Part 4, Line 20b)	12	Numeric
0755	Numeric Field 82 Number of States for Which Credit is Claimed (D-400TC, Part 1, Line 7b)	12	Numeric
0760	Numeric Field 83 Tax Credits Carried Over from Previous Year (D-400TC, Part 4, Line 31)	12	Numeric
0765	Numeric Field 84 Severance Wages (D-400, Line 44)	12	Numeric
0770	Numeric Field 85 Installment Amount of Credit for Rehabilitating a Nonincome- producing Historic Structure (D-400TC, Part 4, Line 27b)	12	Numeric
0775	Numeric Field 86 Amount of Credit for Rehabilitating an Income- producing Historic Mill Facility (D-400TC, Part 4, Line 28b)	12	Numeric
0780	Numeric Field 87 Installment Amount of Credit for Rehabilitating a Nonincome- producing Historic Mill Facility (D-400TC, Part 4, Line 29b)	12	Numeric
0785	Numeric Field 88 Total Credits (Add Lines 19, 20b, 21, 22, 23, 24, 25, 26b, 27b, 28b, 29b, 30 and 31) (D-400TC, Part 4, Line 32)	12	Numeric
0790	Numeric Field 89 Amount of Tax (From D-400,	12	Numeric

	Line 14) (D-400TC, Part 4, Line 33)		
0795	Numeric Field 90 Lesser of Line 32 or Line 33 (D-400TC, Part 4, Line 34)	12	Numeric
0800	Numeric Field 91 Line 49 Divided by Line 50 (D-400, Line 51)	12	Numeric Note: Round to four decimal places and do not enter the decimal point. Example: Enter .0055 as 0000000055
0805	Numeric Field 92 Business Incentive and Energy Tax Credits (D-400TC, Part 4, Line 35)	12	Numeric Note: Must mail Form NC-478 and Series A-L (if applicable) to the NCDOR if credit is claimed.
0810	Numeric Field 93 Line 34 + Line 35 (D-400TC, Part 4, Line 36)	12	Numeric Note: Amount may not exceed tax shown on D-400, Line 14.
0815	Numeric Field 94	12	No entry/zeros
0820	Numeric Field 95	12	No entry/zeros
0825	Numeric Field 96	12	No entry/zeros
0830	Numeric Field 97	12	No entry/zeros
0835	Numeric Field 98	12	No entry/zeros
0840	Numeric Field 99	12	No entry/zeros
0845	Numeric Field 100	12	No entry/zeros
0850	Numeric Field 101	12	No entry/zeros
0855	Numeric Field 102	12	No entry/zeros
0860	Numeric Field 103	12	No entry/zeros
0865	Numeric Field 104	12	No entry/zeros
0870	Numeric Field 105	12	No entry/zeros
0875	Numeric Field 106	12	No entry/zeros
0880	Numeric Field 107	12	No entry/zeros
0885	Numeric Field 108	12	No entry/zeros
0890	Numeric Field 109	12	No entry/zeros
0895	Numeric Field 110	12	No entry/zeros
0900	Numeric Field 111	12	No entry/zeros
0905	Numeric Field 112	12	No entry/zeros
0910	Numeric Field 113	12	No entry/zeros
0915	Numeric Field 114	12	No entry/zeros
0920	Numeric Field 115	12	No entry/zeros
0925	Numeric Field 116	12	No entry/zeros

Field #	Identification	Length	Description
	Record Terminus	1	Value “#”