

North Carolina

## Out-of-State Tax Credit Worksheet

2023

(Keep for your records)

Name(s) as shown on return

Your social security number

1. **Total income(loss) from all sources while a resident of N.C.** modified by N.C. adjustments  
to federal gross income . . . . . 1. \_\_\_\_\_
2. The portion of Line 1 that was taxed by the other state or country . . . . . 2. \_\_\_\_\_
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places) . . . . . 3. \_\_\_\_\_
4. Enter total North Carolina income tax (From Form D-400, Line 15) . . . . . 4. \_\_\_\_\_
5. 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 above  
for definition of net tax paid) . . . . . 6. \_\_\_\_\_
7. Enter the lesser of Line 5 or Line 6. To determine the total amount of credit for income tax paid to another state or  
country, add the amount of Line 7 on each worksheet and enter the total on Form D-400TC, Line 7a. **On Line 7b,**  
**be sure to enter the number of states for which a credit is claimed.** . . . . . 7. \_\_\_\_\_