

If you claim a tax credit on Form D-400, Line 16, you must attach this form to the return. Otherwise, the tax credit may be disallowed.

Important: Refer to the instructions before completing this form.

Last Name (First 10 Characters)

Your Social Security Number

Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only

If you claim a tax credit for taxes paid to more than one state or country, do not complete Lines 1-6. Instead, complete the "Out-of-State Tax Credit Worksheet" in the instructions to determine the amount to enter on Line 7a.

- | | |
|--|-----|
| 1. Total income from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income | 1. |
| 2. Portion of Line 1 that was taxed by another state or country | 2. |
| 3. Divide Line 2 by Line 1 | 3. |
| 4. Total North Carolina income tax (From Form D-400, Line 15) | 4. |
| 5. Multiply Line 4 by Line 3 | 5. |
| 6. Amount of net tax paid to the other state or country on the income shown on Line 2 | 6. |
| 7a. Credit for Income Tax Paid to Another State or Country | 7a. |
| 7b. Number of states or countries for which a credit is claimed | 7b. |

Part 2. Credits for Rehabilitating Historic Structures

On Lines 8a, 9a, 10a, and 11a, enter the amount of expenditures or expenses only if tax year 2023 is the first year the credit is taken.

Note: For Lines 8a and 9a, the expenditures and expenses must have been incurred prior to January 1, 2015.

On Lines 8b, 9b, 10b, 11b, 12, and 13, enter the amount of the tax credit taken.

- | | |
|--|------|
| 8a. An income-producing historic structure (Article 3D) | 8a. |
| 8b. Enter installment amount of credit | 8b. |
| 9a. A nonincome-producing historic structure (Article 3D) | 9a. |
| 9b. Enter installment amount of credit | 9b. |
| 10a. An income-producing historic mill facility (Article 3H) | 10a. |
| 10b. Enter amount of credit | 10b. |
| 11a. A nonincome-producing historic mill facility (Article 3H) | 11a. |
| 11b. Enter installment amount of credit | 11b. |
| 12. An income-producing historic structure (Article 3L) | 12. |
| 13. A nonincome-producing historic structure (Article 3L) | 13. |
- (If you take a credit on Lines 12 or 13, attach Form NC-Rehab to the front of Form D-400.)

Part 3. Computation of Total Tax Credits to be Taken for Tax Year 2023

- | | |
|--|-----|
| 14. Tax credits carried over from previous year | 14. |
| 15. Reserved for Future Use | 15. |
| 16. Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, 14, and 15 | 16. |
| 17. North Carolina income tax (From Form D-400, Line 15) | 17. |
| 18. Enter the lesser of Line 16 or Line 17 | 18. |
| 19. Business incentive and energy tax credits | 19. |
| (Attach Form NC-478 and any required supporting schedules to the front of Form D-400.) | |
| 20. Total Tax Credits to be Taken for Tax Year 2023 | 20. |



7020245025