

File this form with **Form D-407, Estates and Trusts Income Tax Return**, if any tax credits are to be allocated to the fiduciary. Do not attach the form if no tax credits are claimed. See **Form D-407A, Instructions for Estates and Trusts Income Tax Return**, for additional information on tax credits allowed to estates and trusts. Enter on the lines below only the portion of any tax credit allocated to the fiduciary.

Legal Name (First 10 Characters)	Federal Employer ID Number
_____	____-____

Part 1. Tax Credits Not Subject to 50% of Tax Limit (Attach schedule for each credit)

1. Credit for Tax Paid to Another State or Country <i>(From Part 5, Section B, Line 7)</i>	▶	1.	_____	.00
2. Rehabilitating an Income-Producing Historic Structure (Article 3D) <i>(Enter amount of installment)</i>	▶	2.	_____	.00
3. Rehabilitating a Nonincome-Producing Historic Structure (Article 3D) <i>(Enter amount of installment)</i>	▶	3.	_____	.00
4. Rehabilitating an Income-Producing Historic Mill Facility (Article 3H) <i>(Enter amount of installment)</i>	▶	4.	_____	.00
5. Rehabilitating a Nonincome-Producing Historic Mill Facility (Article 3H) <i>(Enter amount of installment)</i>	▶	5.	_____	.00
6. Rehabilitating an Income-Producing Historic Structure (Article 3L) <i>(From Form NC-Rehab, Part 4, Line 19)</i>	▶	6.	_____	.00
7. Rehabilitating a Nonincome-Producing Historic Structure (Article 3L) <i>(From Form NC-Rehab, Part 4, Line 22)</i>	▶	7.	_____	.00
8. Tax Credits Carried Over From Previous Year, if any. Do Not Include Any Carryover of Tax Credits Claimed on Form NC-478 or Form NC-Rehab	▶	8.	_____	.00
9. Total Tax Credits <i>(Add Lines 1 through 8)</i>		9.	_____	.00
10. Amount of Income Tax Due <i>(From Form D-407, Page 1, Line 8)</i>		10.	_____	.00
11. Enter the lesser of Line 9 or Line 10		11.	_____	.00



Part 2. Tax Credits Subject to 50% of Tax Limit

12. Total Tax Credits Subject to 50% Limit Taken in Current Period <i>(From Form NC-478, Part 3)</i>	▶	12.	_____	.00
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Part 3. Total Credits Applied to Current Year

13. Add Lines 11 and 12 <i>(Enter the amount here and on Form D-407, Line 9)</i>	▶	13.	_____	.00
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Part 4. Qualified Rehabilitation Expenditures and Expenses

(For Lines 14 and 15, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if incurred prior to January 1, 2015, AND tax year 2019 is the first year the credit is taken.)

14. Enter the amount of qualified rehabilitation expenditures with respect to the credit for rehabilitating an income-producing historic structure	▶	14.	_____	.00
15. Enter the amount of rehabilitation expenses with respect to the credit for rehabilitating a nonincome-producing historic structure	▶	15.	_____	.00

(For Lines 16 and 17, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if an application for an eligibility certification was submitted to the State Historic Preservation Office prior to January 1, 2015, AND tax year 2019 is the first year the credit is taken.)

16. Enter the amount of qualified rehabilitation expenditures with respect to the credit for rehabilitating an income-producing historic mill facility	▶	16.	_____	.00
17. Enter the amount of rehabilitation expenses with respect to the credit for rehabilitating a nonincome-producing historic mill facility	▶	17.	_____	.00

Legal Name (First 10 Characters)

Federal Employer ID Number

Part 5. Tax Paid to Another State or Country

A. Apportionment of Income and Tax Paid to Another State or Country (See instructions)

<i>Attach other pages if needed.</i>	Fiduciary	Beneficiary 1	Beneficiary 2	Beneficiary 3
1. Identifying Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Name	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Share of Gross Income on which Tax was Paid to Another State or Country	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Share of Tax Paid to Another State or Country	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

B. Computation of Tax Credit for Tax Paid to Another State or Country

1. Fiduciary's share of gross income taxed in another state or country (From Fiduciary Column, Line 3 above)	1. <input type="text"/> .00
2. Fiduciary's share of total gross income (See instructions)	2. <input type="text"/> .00
3. Percentage of income taxed in another state or country (Divide Line 1 by Line 2)	3. <input type="text"/> %
4. Amount of North Carolina tax (From Form D-407, Page 1, Line 8)	4. <input type="text"/> .00
5. Computed tax credit (Multiply Line 3 by Line 4)	5. <input type="text"/> .00
6. Fiduciary's share of tax paid to another state or country (From Fiduciary Column, Line 4 above. Attach copy of return and proof of payment)	6. <input type="text"/> .00
7. Enter the lesser of Line 5 or Line 6 here and on Part 1, Line 1	7. <input type="text"/> .00