



# Instructions For Handwritten Forms

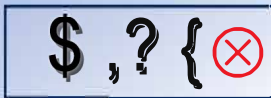
## Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



## Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



## Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



# NC-478 2018 Summary of Tax Credits Limited to 50% of Tax

For calendar year **2018** or other tax year beginning \_\_\_\_\_ - \_\_\_\_\_ - **18** and ending \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ ▶  Amended Return

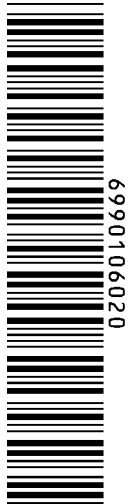
▶ Fill in the circle that corresponds to the tax form you filed:

<input type="radio"/> Individual (D-400)	<input type="radio"/> C-Corp (CD-405)	<input type="radio"/> Insurance (IB-13, 33, 43, 53, 4A1, 4A2, or 4A3)
<input type="radio"/> Estate or Trust (D-407)	<input type="radio"/> S-Corp (CD-401S)	<input type="radio"/> Partnership (D-403)

Individual's First Name (USE CAPITAL LETTERS)	M.I.	Individual's Last Name (USE CAPITAL LETTERS)	▶ Individual's Social Security Number
_____	_____	_____	_____ - _____ - _____
Entity's Legal Name (USE CAPITAL LETTERS)			▶ Federal Employer ID Number
_____			_____ - _____

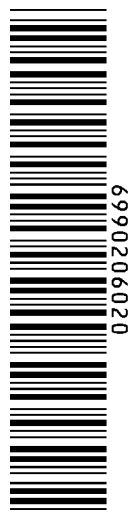
**Part 1. Tax Credits Subject to 50% of Tax Limit** (Most of the credits listed below have expired. Taxpayers may continue to take the remaining installments and carryforwards of prior years' credits by completing Part 1. See instructions for details.)

	Franchise	Income
1. <b>Creating Jobs</b> (Article 3J)	.00	.00
2. <b>Investing in Machinery and Equipment</b>	.00	.00
3. <b>Research and Development</b> (Article 3A)	.00	.00
4. <b>N.C. Research and Development</b>	.00	.00
5. <b>Investing in Central Office or Aircraft Facility Property</b>	.00	.00
6. <b>Investing in Business Property</b> (Article 3J)	.00	.00
7. <b>Investing in Renewable Energy Property</b>	.00	.00
8. <b>Technology Commercialization</b>	.00	.00
9. <b>Renewable Fuel Facility</b>	.00	.00
10. <b>Work Opportunity</b>	.00	.00
11. <b>Constructing a Railroad Intermodal Facility</b>	.00	.00
12. <b>Investing in Real Property</b>	.00	.00
13. <b>Biodiesel Producers</b>	.00	.00
14. <b>Donate Funds to Nonprofit Organization</b>	.00	.00
15. <b>Renewable Energy Property Facility</b>	.00	.00
16. <b>Interactive Digital Media</b>	.00	.00
17. <b>Other Tax Credits Subject to 50% Limit</b>	.00	.00
<div style="border: 1px solid black; padding: 5px; display: inline-block;">           Fill in applicable circles:  <input type="radio"/> Cigarettes for Export  <input type="radio"/> Cigarettes for Export While Increasing Employment  <input type="radio"/> Substantial Investment  <input type="radio"/> N.C. Ports         </div>	.00	.00
18. <b>Total Tax Credits Subject to 50% Limit</b> Add Lines 1 through 17	.00	.00



Part 2. Computation of 50% Limit	Franchise	Income
19. Amount of Franchise and Income Tax Due	_____	_____
20. Enter Amount of Credits Not Subject to 50% Limit	_____	_____
21. Line 19 minus Line 20, but not less than zero	_____	_____
22. Multiply Line 21 by 50%	_____	_____
23. Enter the Lesser of Line 18 or Line 22	_____	_____

Part 3. Amount of Each Credit Taken in 2018 <small>(Allocate the credits available in Part 1 by entering the amount of each credit actually taken in 2018.)</small>						
24. Creating Jobs <i>(Article 3J)</i>	▶ _____	.00 _____				
25. Investing in Machinery and Equipment	▶ _____	.00 _____				
26. Research and Development <i>(Article 3A)</i>	▶ _____	.00 _____				
27. N.C. Research and Development	▶ _____	.00 _____				
28. Investing in Central Office or Aircraft Facility Property	▶ _____	.00 _____				
29. Investing in Business Property <i>(Article 3J)</i>	▶ _____	.00 _____				
30. Investing in Renewable Energy Property	▶ _____	.00 _____				
31. Technology Commercialization	▶ _____	.00 _____				
32. Renewable Fuel Facility	▶ _____	.00 _____				
33. Work Opportunity	▶ _____	.00 _____				
34. Constructing a Railroad Intermodal Facility	▶ _____	.00 _____				
35. Investing in Real Property	▶ _____	.00 _____				
36. Biodiesel Producers	▶ _____	.00 _____				
37. Donate Funds to Nonprofit Organizations	▶ _____	.00 _____				
38. Renewable Energy Property Facility	▶ _____	.00 _____				
39. Interactive Digital Media	▶ _____	.00 _____				
40. Other Tax Credits Subject to 50% Limit	▶ _____	.00 _____				
Fill in applicable circles: <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td><input type="radio"/> Cigarettes for Export</td> <td><input type="radio"/> Substantial Investment</td> </tr> <tr> <td><input type="radio"/> Cigarettes for Export While Increasing Employment</td> <td><input type="radio"/> N.C. Ports</td> </tr> </table>	<input type="radio"/> Cigarettes for Export	<input type="radio"/> Substantial Investment	<input type="radio"/> Cigarettes for Export While Increasing Employment	<input type="radio"/> N.C. Ports	▶ _____	.00 _____
<input type="radio"/> Cigarettes for Export	<input type="radio"/> Substantial Investment					
<input type="radio"/> Cigarettes for Export While Increasing Employment	<input type="radio"/> N.C. Ports					
41. Total Tax Credits Subject to 50% Limit <small>Add Lines 24 through 40; total cannot exceed Line 23</small>	▶ _____	.00 _____				



I certify that the taxpayer filing forms in the NC-478 series and accompanying schedules meets the requirements for claiming the tax credits and that the information given on these documents is, to the best of my knowledge, accurate and complete.

Signature of Taxpayer or Authorized Agent \_\_\_\_\_ Date \_\_\_\_\_