

## NC- 478 - Summary of Tax Credits Subject to 50% of Tax Limit

(Edition Date: 11-14-11)

**NOTE:** The fiscal year beginning date must have “11” hard coded for the tax year. This part of the fiscal year should be hard coded to prohibit other tax years from being entered on the form.

**Changes for the Year:** Tax year references, barcode, revision date and line geometry were updated. Page 2, Part 1, Article 3B is now obsolete and has been removed from line 6F and 6I making it a single line. “Non-Hazardous Dry-Cleaning Equipment” that was on lines 10F and 10I is now obsolete and is now “Renewable Fuel Facility”. “Renewable Energy Property Facility” on lines 17F and 17I is a new credit. “Interactive Digital Media” on lines 18F and 18I, is a new credit. Part 3, Article 3B that was on lines 30F and 30I is obsolete and has been removed. “Non-Hazardous Dry-Cleaning Equipment” that was on lines 34F and 34I is obsolete and is now “Renewable Fuel Facility” on lines 35F and 35I. “Renewable Energy Property Facility” on lines 42F and 42I is a new credit. “Interactive Digital Media” on lines 43F and 43I, is a new credit. The scan band was updated to reflect the changes made on page2.

### **Requirements:**

#### **Barcode**

The barcode must read 69901xx013. Replace (xx) with your two-digit Software Developer Identification Number.

Placement of barcode: On the first page, align between Row 25, Column 74 - 78 and Row 41, Column 74 – 78. Print the number either stacked or vertically to the right of the barcode.

#### **Line Geometry**

All horizontal lines must be reproduced at the position designated on the form layout.

### **Placement of Variable Data**

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
12	T/P First Name	8	15	22	Alpha
12	T/P Middle Initial	25	1	25	Alpha
12	T/P Last Name	28	20	47	Alpha
12	T/P SSN	50	9	58	Numeric; No dashes Write number consecutively

12	Filing Status	74	2	75	FS
12	Filing Status	78	1	78	Numeric: 1-6 1: D-400 2: D-407 3: CD-405 4: CD-401S 5: IB-13, IB-33, IB-43, or IB-53 6: D-403

---

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
14	Legal Name	8	70	77	Alphanumeric
16	Calendar Year	8	4	11	2010 or blank
16	Other Year Starting	15	8	22	Numeric; No Punctuation Starting Date. Ex. 02 01 11 <b>11 must be hard coded</b>
16	And Ending	26	8	33	Numeric; No Punctuation Ending Date. Ex. 01 31 12
16	FEIN	40	9	48	Numeric; No Dashes Print number consecutively
16	Line 35-Franchise	56	3	58	35F
16	Line 35-Franchise	62	8	69	Numeric
18	Line 01A-Franchise	8	4	11	01AF
18	Line 01A-Franchise	14	8	21	Numeric
18	Line 10-Income	24	3	26	10I
18	Line 10-Income	30	8	37	Numeric
18	Line 20-Income	40	3	42	20I
18	Line 20-Income	46	8	53	Numeric
18	Line 35-Income	56	3	58	35I
18	Line 35-Income	62	8	69	Numeric
20	Line 01A-Income	8	4	11	01AI
20	Line 01A-Income	14	8	21	Numeric
20	Line 11-Franchise	24	3	26	11F
20	Line 11-Franchise	30	8	37	Numeric
20	Line 26A-Franchise	40	4	43	26AF
20	Line 26A-Franchise	46	8	53	Numeric

20	Line 36-Franchise	56	3	58	36F
20	Line 36-Franchise	62	8	69	Numeric
22	Line 01B-Franchise	8	4	11	01BF
22	Line 01B-Franchise	14	8	21	Numeric
22	Line 11-Income	24	3	26	11I
22	Line 11-Income	30	8	37	Numeric
22	Line 26A-Income	40	4	43	26AI
22	Line 26A-Income	46	8	53	Numeric
22	Line 36-Income	56	3	58	36I
22	Line 36-Income	62	8	69	Numeric
24	Line 01B-Income	8	4	11	01BI
24	Line 01B-Income	14	8	21	Numeric
24	Line 12-Franchise	24	3	26	12F
24	Line 12-Franchise	30	8	37	Numeric
24	Line 26B-Franchise	40	4	43	26BF
24	Line 26B-Franchise	46	8	53	Numeric
24	Line 37-Franchise	56	3	58	37F
24	Line 37-Franchise	62	8	69	Numeric
26	Line 02-Franchise	8	3	10	02F
26	Line 02-Franchise	14	8	21	Numeric
26	Line 12-Income	24	3	26	12I
26	Line 12-Income	30	8	37	Numeric
26	Line 26B-Income	40	4	43	26BI
26	Line 26B-Income	46	8	53	Numeric
26	Line 37-Income	56	3	58	37I
26	Line 37-Income	62	8	69	Numeric
28	Line 02-Income	8	3	10	02I
28	Line 02-Income	14	8	21	Numeric
28	Line 13-Franchise	24	3	26	13F
28	Line 13-Franchise	30	8	37	Numeric
28	Line 27-Franchise	40	3	42	27F

28	Line 27-Franchise	46	8	53	Numeric
28	Line 38-Franchise	56	3	58	38F
28	Line 38-Franchise	62	8	69	Numeric
30	Line 03A-Franchise	8	4	11	03AF
30	Line 03A-Franchise	14	8	21	Numeric
30	Line 13-Income	24	3	26	13I
30	Line 13-Income	30	8	37	Numeric
30	Line 27-Income	40	3	42	27I
30	Line 27-Income	46	8	53	Numeric
30	Line 38-Income	56	3	58	38I
30	Line 38-Income	62	8	69	Numeric
32	Line 03A-Income	8	4	11	03AI
32	Line 03A-Income	14	8	21	Numeric
32	Line 14-Franchise	24	3	26	14F
32	Line 14-Franchise	30	8	37	Numeric
32	Line 28A-Franchise	40	4	43	28AF
32	Line 28A-Franchise	46	8	53	Numeric
32	Line 39-Franchise	56	3	58	39F
32	Line 39-Franchise	62	8	69	Numeric
34	Line 03B-Franchise	8	4	11	03BF
34	Line 03B-Franchise	14	8	21	Numeric
34	Line 14-Income	24	3	26	14I
34	Line 14-Income	30	8	37	Numeric
34	Line 28A-Income	40	4	43	28AI
34	Line 28A-Income	46	8	53	Numeric
34	Line 39-Income	56	3	58	39I
34	Line 39-Income	62	8	69	Numeric
36	Line 03B-Income	8	4	11	03BI
36	Line 03B-Income	14	8	21	Numeric
36	Line 15-Franchise	24	3	26	15F
36	Line 15-Franchise	30	8	37	Numeric

36	Line 28B-Franchise	40	4	43	28BF
36	Line 28B-Franchise	46	8	53	Numeric
36	Line 40-Franchise	56	3	58	40F
36	Line 40-Franchise	62	8	69	Numeric
<hr/>					
38	Line 04-Franchise	8	3	10	04F
38	Line 04-Franchise	14	8	21	Numeric
38	Line 15-Income	24	3	26	15I
38	Line 15-Income	30	8	37	Numeric
38	Line 28B-Income	40	4	43	28BI
38	Line 28B-Income	46	8	53	Numeric
38	Line 40-Income	56	3	58	40I
38	Line 40-Income	62	8	69	Numeric
<hr/>					
40	Line 04-Income	8	3	10	04I
40	Line 04-Income	14	8	21	Numeric
40	Line 16-Franchise	24	3	26	16F
40	Line 16-Franchise	30	8	37	Numeric
40	Line 29-Franchise	40	3	42	29F
40	Line 29-Franchise	46	8	53	Numeric
40	Line 41-Franchise	56	3	58	41F
40	Line 41-Franchise	62	8	69	Numeric
<hr/>					
42	Line 05-Franchise	8	3	10	05F
42	Line 05-Franchise	14	8	21	Numeric
42	Line 16-Income	24	3	26	16I
42	Line 16-Income	30	8	37	Numeric
42	Line 29-Income	40	3	42	29I
42	Line 29-Income	46	8	53	Numeric
42	Line 41-Income	56	3	58	41I
42	Line 41-Income	62	8	69	Numeric
<hr/>					

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
44	Line 05-Income	8	3	10	05I
44	Line 05-Income	14	8	21	Numeric
44	Line 17-Franchise	24	3	26	17F
44	Line 17-Franchise	30	8	37	Numeric
44	Line 30-Franchise	40	3	42	30F
44	Line 30-Franchise	46	8	53	Numeric
44	Line 42-Franchise	56	3	58	42F
44	Line 42-Franchise	62	8	69	Numeric
46	Line 06-Franchise	8	3	10	06F
46	Line 06-Franchise	14	8	21	Numeric
46	Line 17-Income	24	3	26	17I
46	Line 17-Income	30	8	37	Numeric
46	Line 30-Income	40	3	42	30I
46	Line 30-Income	46	8	53	Numeric
46	Line 42-Income	56	3	58	42I
46	Line 42-Income	62	8	69	Numeric
48	Line 06-Income	8	3	10	06I
48	Line 06-Income	14	8	21	Numeric
48	Line 18-Franchise	24	3	26	18F
48	Line 18-Franchise	30	8	37	Numeric
48	Line 31-Franchise	40	3	42	31F
48	Line 31-Franchise	46	8	53	Numeric
48	Line 43-Franchise	56	3	58	43F
48	Line 43-Franchise	62	8	69	Numeric
50	Line 07F-Franchise	8	4	11	07F
50	Line 07F-Franchise	14	8	21	Numeric
50	Line 18-Income	24	3	26	18I
50	Line 18-Income	30	8	37	Numeric
50	Line 31-Income	40	3	43	31I

50	Line 31A-Income	46	8	53	Numeric
50	Line 43-Income	56	3	58	43I
50	Line 43-Income	62	8	69	Numeric
<hr/>					
52	Line 07-Income	8	4	11	07I
52	Line 07-Income	14	8	21	Numeric
52	Line 19	24	2	25	19
52	Cigarette for Export	28	1	28	C
52	Cigarette for Export	31	1	31	Alpha; Y or N Y: Yes N: No
52	Development Zone	34	1	34	D
52	Development Zone	37	1	37	Alpha; Y or N Y: Yes N: No
52	Line 32-Franchise	40	3	42	32F
52	Line 32-Franchise	46	8	53	Numeric
52	Line 44	56	2	57	44
52	Cigarettes for Export	60	1	60	C
52	Cigarettes for Export	63	1	63	Alpha; Y or N Y: Yes N: No
52	Development Zone	66	1	66	D
52	Development Zone	69	1	69	Alpha; Y or N Y: Yes N: No
52	Cig for Export/Employ	72	1	72	E
52	Cig for Export/Employ	75	1	75	Alpha; Y or N Y: Yes N: No
<hr/>					
54	Line 08-Franchise	8	3	10	08F
54	Line 08-Franchise	14	8	21	Numeric
54	Cig for Export/Employ	28	1	28	E
54	Cig for Export/Employ	31	1	31	Alpha; Y or N Y: Yes N: No
54	Substantial Investment	34	1	34	S

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
54	Substantial Investment	37	1	37	Alpha; Y or N Y: Yes N: No
54	Line 32-Income	40	3	42	32I
54	Line 32-Income	46	8	53	Numeric
54	Substantial Investment	60	1	60	S
54	Substantial Investment	63	1	63	Alpha; Y or N Y: Yes N: No
54	NC Ports	66	1	66	P
54	NC Ports	69	1	69	Alpha; Y or N Y: Yes N: No
56	Line 08-Income	8	3	10	08I
56	Line 08-Income	14	8	21	Numeric
56	NC Ports	28	1	28	P
56	NC Ports	31	1	31	Alpha; Y or N Y: Yes N: No
56	Line 33-Franchise	40	3	42	33F
56	Line 33-Franchise	46	8	53	Numeric
56	Line 44-Franchise	56	3	58	44F
56	Line 44-Franchise	62	8	69	Numeric
58	Line 09-Franchise	8	3	10	09F
58	Line 09-Franchise	14	8	21	Numeric
58	Line 19-Franchise	24	3	26	19F
58	Line 19-Franchise	30	8	37	Numeric
58	Line 33-Income	40	3	42	33I
58	Line 33-Income	46	8	53	Numeric
58	Line 44-Income	56	3	58	44I
58	Line 44-Income	62	8	69	Numeric
60	Line 09-Income	8	3	10	09I
60	Line 09-Income	14	8	21	Numeric

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
60	Line 19-Income	24	3	26	19I
60	Line 19-Income	30	8	37	Numeric
60	Line 34-Franchise	40	3	42	34F
60	Line 34-Franchise	46	8	53	Numeric
60	Line 45-Franchise	56	3	58	45F
60	Line 45-Franchise	62	8	69	Numeric
62	Line 10-Franchise	8	3	10	10F
62	Line 10-Franchise	14	8	21	Numeric
62	Line 20-Franchise	24	3	26	20F
62	Line 20-Franchise	30	8	37	Numeric
62	Line 34-Income	40	3	42	34I
62	Line 34-Income	46	8	53	Numeric
62	Line 45-Income	56	3	58	45I
62	Line 45-Income	62	8	69	Numeric