



# Instructions for Handwritten Forms

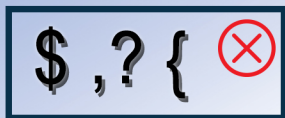
## Guidelines



Do not use red ink  
Use blue or black ink



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



## Printing



Before printing select "actual size"



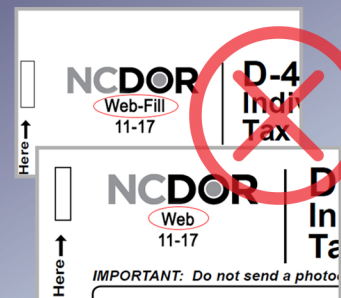
Do not select "print on both sides of paper"



## Before Mailing



Do not mix form types



Do not submit photocopies of returns

Submit originals only



# NC-478 2017 Summary of Tax Credits Limited to 50% of Tax

For calendar year **2017** or other tax year beginning \_\_\_\_\_ - \_\_\_\_\_ - **17** and ending \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

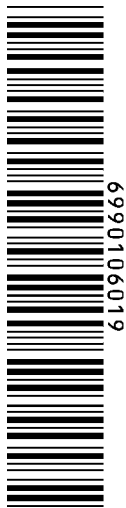
Amended Return

- Fill in the circle that corresponds to the tax form you filed:
- Individual** (D-400)
  - C-Corp** (CD-405)
  - Insurance** (IB-13, 33, 43, 53, 4A1, 4A2, or 4A3)
  - Estate or Trust** (D-407)
  - S-Corp** (CD-401S)
  - 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

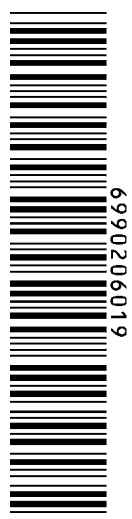
**Part 1. Tax Credits Subject to 50% of Tax Limit** (Most of the credits listed below have expired. Taxpayers may continue to take the remaining installments and carryforwards of prior years' credits by completing Part 1. See instructions for details.)

		<b>Franchise</b>	<b>Income</b>
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>Low-Income Housing</b>	▶	_____ .00	_____ .00
9. <b>Technology Commercialization</b>	▶	_____ .00	_____ .00
10. <b>Renewable Fuel Facility</b>	▶	_____ .00	_____ .00
11. <b>Work Opportunity</b>	▶	_____ .00	_____ .00
12. <b>Constructing a Railroad Intermodal Facility</b>	▶	_____ .00	_____ .00
13. <b>Investing in Real Property</b>	▶	_____ .00	_____ .00
14. <b>Biodiesel Producers</b>	▶	_____ .00	_____ .00
15. <b>Donate Funds to Nonprofit Organization</b>	▶	_____ .00	_____ .00
16. <b>Renewable Energy Property Facility</b>	▶	_____ .00	_____ .00
17. <b>Interactive Digital Media</b>	▶	_____ .00	_____ .00
18. <b>Other Tax Credits Subject to 50% Limit</b>			
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	▶	_____ .00	_____ .00
19. <b>Total Tax Credits Subject to 50% Limit</b> Add Lines 1 through 18	▶	_____ .00	_____ .00



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

Part 3. Amount of Each Credit Taken in 2017 <small>(Allocate the credits available in Part 1 by entering the amount of each credit actually taken in 2017.)</small>						
25. Creating Jobs <i>(Article 3J)</i>	▶	_____ .00    _____ .00				
26. Investing in Machinery and Equipment	▶	_____ .00    _____ .00				
27. Research and Development <i>(Article 3A)</i>	▶	_____ .00    _____ .00				
28. N.C. Research and Development	▶	_____ .00    _____ .00				
29. Investing in Central Office or Aircraft Facility Property	▶	_____ .00    _____ .00				
30. Investing in Business Property <i>(Article 3J)</i>	▶	_____ .00    _____ .00				
31. Investing in Renewable Energy Property	▶	_____ .00    _____ .00				
32. Low-Income Housing	▶	_____ .00    _____ .00				
33. Technology Commercialization	▶	_____ .00    _____ .00				
34. Renewable Fuel Facility	▶	_____ .00    _____ .00				
35. Work Opportunity	▶	_____ .00    _____ .00				
36. Constructing a Railroad Intermodal Facility	▶	_____ .00    _____ .00				
37. Investing in Real Property	▶	_____ .00    _____ .00				
38. Biodiesel Producers	▶	_____ .00    _____ .00				
39. Donate Funds to Nonprofit Organizations	▶	_____ .00    _____ .00				
40. Renewable Energy Property Facility	▶	_____ .00    _____ .00				
41. Interactive Digital Media	▶	_____ .00    _____ .00				
42. Other Tax Credits Subject to 50% Limit	▶	_____ .00    _____ .00				
<div style="border: 1px solid black; padding: 5px; width: fit-content;">                         Fill in applicable circles:                         <table style="width:100%; border: none;"> <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> </div>	<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    _____ .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					
43. Total Tax Credits Subject to 50% Limit	▶	_____ .00    _____ .00				
Add Lines 25 through 42; total cannot exceed Line 24						



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 \_\_\_\_\_