

# 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 Pass-through Pass-through Schedule for NC-478 Series

DOR  
 Use  
 Only

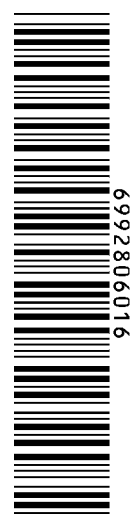
Individual's First Name <i>(USE CAPITAL LETTERS)</i>	M.I.	Individual's Last Name <i>(USE CAPITAL LETTERS)</i>	Individual's Social Security Number
_____	_____	_____	▶ _____ - _____ - _____
Spouse's First Name <i>(USE CAPITAL LETTERS)</i>	M.I.	Spouse's Last Name <i>(USE CAPITAL LETTERS)</i>	Spouse's Social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

## Part 1. Information for Pass-through Credit

If a credit was taken on Form NC-478, Part 3, Line 23, and you received the credit from a pass-through entity or as a successor business, provide the following information:

- **Pass-through Entity.** Enter "P" in the box labeled "Code", and enter the qualifying entity's legal name and FEIN.
- **Successor Business.** Enter "S" in the box labeled "Code", and enter the previous owner's legal name and FEIN.

Code	Legal Name	Federal Employer ID Number <i>(no dashes)</i>
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____
▶ _____	_____	_____



## Part 2. Article 3J Tax Credit Election

If you took a tax credit on Form NC-478, Part 3, Line 20, and you received the credit(s) from a pass-through entity, enter the amount of credit(s) you elect to treat as a tax payment pursuant to G.S. 105-129.84(e). \_\_\_\_\_ .00