NCDOR | NORTH CAROLINA DEPARTMENT OF REVENUE

CD-425

2022 CORPORATE TAX CREDIT SUMMARY (REVISION 8-22-22)

CHANGES FOR THE YEAR

- Barcode, line geometry, revision date and tax year references updated.
- Added Credit for Income Tax Paid to Another State or Country

Production Details:

Approved By Date:	November 21, 2022
Form Period Date Effective:	Calendar Year December 31, 2022; Fiscal Year November 30, 2023
For Filing Periods	December 2022 and later
Form Placed in Software:	After December 31, 2022
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Mail

Note: This form is part of a set; all forms in the set require approval.

BARCODE:

The barcode must read 63002XX024. Replace (XX) with your two-digit Software Developer Identification Number.

Align barcode between Row 36, Column 74-79 and Row 52, Column 74-79. Print the number either stacked or vertically to the right of the barcode.

USE:

- 12 point Courier for scanband
- All capital letters for variable text
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- High resolution bitmap for barcodes
- Matching alignment between the full field and test samples
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEINs/ SSNs

BARCODE DIMENSIONS:

- MAKE SURE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SP VERSION
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- INCLUDE ONE TEST SAMPLE EXCEEDING $999.00
- INCLUDE AT LEAST ONE TEST SAMPLE WITH A CREDIT FOR TAX PAID TO OTHER STATE OR COUNTRY
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES

Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
11	Legal Name	28	10	37	Alphanumeric
11	FEIN	70	9	78	Numeric; No dashes
15	Line 01	9	2	10	01
15	Line 01	21	8	28	Numeric
15	Line 15B	34	2	35	15B
15	Line 15B	46	8	53	Numeric
15	Line 21	58	3	60	21
15	Line 21	70	8	77	Numeric
17	Line 02	9	2	10	02
17	Line 02	21	8	28	Numeric
17	Line 16A	34	3	36	16A
17	Line 16A	46	8	53	Numeric
17	Line 22	58	2	59	22
17	Line 22	70	8	77	Numeric
19	Line 03	9	2	10	03
19	Line 03	21	8	28	Numeric
19	Line 16B	34	3	36	16B
19	Line 16B	46	8	53	Numeric
19	Line 28	58	2	59	28
19	Line 28	70	8	77	Numeric
21	Line 04	9	2	10	04
21	Line 04	21	8	28	Numeric
21	Line 17A	34	3	36	17A
21	Line 17A	46	8	53	Numeric
21	Line 32	58	2	59	Line 32
21	Line 32	69	9	77	Numeric

23	Line 5	9	2	10	Line 5
23	Line 5	21	8	28	Numeric
23	Line 17B	34	3	36	Line 17B
23	Line 17B	46	8	53	Numeric
23	Line 33	58	2	59	Line 33
23	Line 33	70	8	77	Numeric
25	Line 06	09	2	10	Line 06
25	Recycling Facilities	13	2	14	RF
25	Recycling Facilities	18	1	18	Alpha: Y or N Y: Yes N: No
25	Additional Annual	23	2	24	AA
25	Additional Annual	28	1	28	Alpha: Y or N Y: Yes N: No
25	Line 18A	34	3	36	18A
25	Line 18A	46	8	53	Numeric
25	Line 35	58	2	57	35
25	Line 35	70	8	77	Numeric
27	Line 06	9	2	10	06
27	Line 06	21	8	28	Numeric
27	Line 18B	34	3	36	18B
27	Line 18B	46	8	53	Numeric
27	Line 37	58	2	59	37
27	Line 37	70	8	77	Numeric
29	Line 07	9	2	10	07
29	Line 07	21	8	28	Numeric
29	Line 19	34	2	36	19
29	Line 19	46	8	53	Numeric
29	Line 38A	58	2	59	38A
29	Line 38A	70	8	77	Numeric

31	Line 12	9	2	10	12
31	Line 12	21	8	28	Numeric
31	Line 20	34	20	36	20
31	Line 20	46	8	53	Numeric
31	Line 38B	58	3	60	38B
31	Line 38B	76	2	77	Numeric
33	Line 15A	9	3	11	15A
33	Line 15A	21	8	28	Numeric
33	Line 21	34	2	35	21
33	Recycling Facilities	38	2	39	RF
33	Recycling Facilities	43	1	43	Alpha: Y or N Y: Yes N: NO
33	Cogeneration Plant	47	2	48	CP
33	Cogeneration Plant	58	1	58	Alpha: Y or N Y: Yes N: NO