

# NC-478

## 2024 SUMMARY OF TAX CREDITS LIMITED TO 50% OF TAX (REVISION 8-19-24)

### CHANGES FOR THE YEAR

- Barcode, line geometry, revision date and tax year references updated.
- NOTE:** The credit for Cigarettes for Export and Cigarettes for Export While Increasing Employment can only be taken against Income Tax. The credit for Substantial Investment can be taken against Franchise Tax or Corporate Income Tax.

#### Production Details:

|  |  |
|--|--|
| <b>Submission Approval Start Date:</b>     | October 18, 2024   |
| <b>Target Date for Initial Submission:</b> | November 8, 2024   |
| <b>Required Approval Date:</b>             | December 4, 2024   |
| <b>Form Period Date Effective:</b>         | Calendar Year December 31, 2024<br>Fiscal Year November 30, 2025 |
| <b>For Filing Periods:</b>                 | December 2024 and later  |
| <b>Form Placed in Software:</b>            | After December 31, 2024  |
| <b>Unchanged/Updated:</b>                  | Updated  |

### 9-12 TEST SAMPLES REQUIRED:

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

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

### BARCODE:

The barcode must read 69901XX026. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 31, Column 74-78 and Row 47, Column 74-78. Print the number either stacked or vertically

### USE:

- 12-point Courier font for scanband
- All capital letters for variable data
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Each of the (6) filing statuses when submitting test samples
- Email to notify of limitation if you do not support one of the required filing statuses, including a fiscal year test sample
- Hard coded year "24" for the tax year including the blank copy
- High resolution bitmap for barcodes
- Matching alignment between the full field and test samples
- Various ID numbers using the prefixes 999, 900, 666 or 000 for SSNs and FEINs

## BARCODE DIMENSIONS:

- 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 SD TEMPLATE
- 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
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD OR ENTER A "0"
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES

| Proposed Variety of NC-478 Summary Test Samples |          |        |          |         |          |        |           |
|---|----------|--------|----------|---------|----------|--------|-----------|
| TEST SAMPLE:                                    | 1        | 2      | 3        | 4       | 5        | 6      | 7         |
| YEAR  | CALENDAR | FISCAL | CALENDAR | FISCAL  | CALENDAR | FISCAL | CALENDAR  |
| FS  | D-400    | D-407  | CD-405   | CD-401S | IB-33    | D-403  | D-403/AMD |
| SSN/FEIN  | SSN      | FEIN   | FEIN     | FEIN    | FEIN     | FEIN   | FEIN      |
| LINE 8F   | S        |        |          | S       |          |        |           |
| LINE 8I   |          | C      |          | E       | S        |        |           |
| LINE 22F  |          |        |          |         |          | S      |           |
| LINE 22I  |          |        | S        |         | E        |        | C         |

**Placement of Variable Data**

| Print Line Number | Identification         | Begin Print Position | Maximum Field Length | End Print Position | Field Description   |
|-------------------|------------------------|----------------------|----------------------|--------------------|---|
| 10                | Fiscal Year Beg.       | 38                   | 8                    | 45                 | Numeric: 03 01 24<br>No Punctuation<br><b><u>24 must be hard coded</u></b>  |
| 10                | And Ending             | 56                   | 8                    | 63                 | Numeric: 02 28 25<br>No Punctuation   |
| 21                | T/P First Name         | 8                    | 15                   | 22                 | Alpha   |
| 21                | T/P Middle Initial     | 25                   | 1                    | 25                 | Alpha   |
| 21                | T/P Last Name          | 28                   | 20                   | 47                 | Alpha   |
| 21                | T/P SSN                | 50                   | 9                    | 58                 | Numeric: No dashes<br>Write number consecutively  |
| 21                | Filing Status          | 64                   | 2                    | 65                 | FS  |
| 21                | Filing Status          | 68                   | 1                    | 68                 | Numeric: 1-6<br>1. D-400<br>2. D-407<br>3. CD-405<br>4. CD-401S<br>5. IB-13, IB-33, IB-43, IB-53, 4A1, 4A2 or 4A3<br>6. D-403 |
| 21                | Amended Return         | 73                   | 2                    | 74                 | AR  |
| 21                | Amended Return         | 77                   | 1                    | 77                 | Alpha: Y or N<br>Y: Yes<br>N: No  |
| 23                | Legal Name             | 8                    | 70                   | 77                 | Alphanumeric  |
| 25                | Calendar Year          | 8                    | 4                    | 11                 | 2024 or blank   |
| 25                | Other Year Starting    | 15                   | 8                    | 22                 | Numeric: 03 01 24<br>No Punctuation   |
| 25                | And Ending             | 26                   | 8                    | 33                 | Numeric: 02 28 25<br>No Punctuation   |
| 25                | FEIN                   | 40                   | 9                    | 48                 | Numeric: No Dashes  |
| 27                | Line 01 Franchise      | 8                    | 3                    | 10                 | 01F   |
| 27                | Line 01 Franchise      | 14                   | 8                    | 21                 | Numeric   |
| 27                | Line 08                | 27                   | 2                    | 28                 | 08  |
| 27                | Line 08 Cig for Export | 31                   | 1                    | 31                 | C   |

|       |                        |    |   |    |                                  |
|-------|------------------------|----|---|----|----------------------------------|
| 27    | Line 08 Cig for Export | 34 | 1 | 34 | Alpha: Y or N<br>Y: Yes<br>N: No |
| 27    | Line 08 Sub Invest     | 37 | 1 | 37 | S                                |
| 27    | Line 08 Sub Invest     | 40 | 1 | 40 | Alpha: Y or N<br>Y: Yes<br>N: No |
| 27    | Line 19 Franchise      | 46 | 3 | 48 | 19F                              |
| 27    | Line 19 Franchise      | 52 | 8 | 59 | Numeric                          |
| <hr/> |                        |    |   |    |                                  |
| 29    | Line 01 Income         | 8  | 3 | 10 | 01I                              |
| 29    | Line 01 Income         | 14 | 8 | 21 | Numeric                          |
| 29    | Cig for Export/Inc Emp | 31 | 1 | 31 | E                                |
| 29    | Cig for Export/Inc Emp | 34 | 1 | 34 | Alpha: Y or N<br>Y: Yes<br>N: No |
| 29    | Line 19 Income         | 46 | 3 | 48 | 19I                              |
| 29    | Line 19 Income         | 52 | 8 | 59 | Numeric                          |
| <hr/> |                        |    |   |    |                                  |
| 31    | Line 02 Franchise      | 8  | 3 | 10 | 02F                              |
| 31    | Line 02 Franchise      | 14 | 8 | 21 | Numeric                          |
| 31    | Line 08 Franchise      | 27 | 3 | 29 | 08F                              |
| 31    | Line 08 Franchise      | 33 | 8 | 40 | Numeric                          |
| 31    | Line 20 Franchise      | 46 | 3 | 48 | 20F                              |
| 31    | Line 20 Franchise      | 52 | 8 | 59 | Numeric                          |
| <hr/> |                        |    |   |    |                                  |
| 33    | Line 02 Income         | 8  | 3 | 10 | 02I                              |
| 33    | Line 02 Income         | 14 | 8 | 21 | Numeric                          |
| 33    | Line 08 Income         | 27 | 3 | 29 | 08I                              |
| 33    | Line 08 Income         | 33 | 8 | 40 | Numeric                          |
| 33    | Line 20 Income         | 46 | 3 | 48 | 20I                              |
| 33    | Line 20 Income         | 52 | 8 | 59 | Numeric                          |
| <hr/> |                        |    |   |    |                                  |
| 35    | Line 03 Franchise      | 8  | 3 | 10 | 03F                              |
| 35    | Line 03 Franchise      | 14 | 8 | 21 | Numeric                          |
| 35    | Line 09 Franchise      | 27 | 3 | 29 | 09F                              |
| 35    | Line 09 Franchise      | 33 | 8 | 40 | Numeric                          |

|       |                        |    |   |    |                                  |
|-------|------------------------|----|---|----|----------------------------------|
| 35    | Line 21 Franchise      | 46 | 3 | 48 | 21F                              |
| 35    | Line 21 Franchise      | 52 | 8 | 59 | Numeric                          |
| <hr/> |                        |    |   |    |                                  |
| 37    | Line 03 Income         | 8  | 3 | 10 | 03I                              |
| 37    | Line 03 Income         | 14 | 8 | 21 | Numeric                          |
| 37    | Line 09 Income         | 27 | 3 | 29 | 09I                              |
| 37    | Line 09 Income         | 33 | 8 | 40 | Numeric                          |
| 37    | Line 21 Income         | 46 | 3 | 48 | 21I                              |
| 37    | Line 21 Income         | 52 | 8 | 59 | Numeric                          |
| <hr/> |                        |    |   |    |                                  |
| 39    | Line 04 Franchise      | 8  | 3 | 10 | 04F                              |
| 39    | Line 04 Franchise      | 14 | 8 | 21 | Numeric                          |
| 39    | Line 15 Franchise      | 27 | 3 | 29 | 15F                              |
| 39    | Line 15 Franchise      | 33 | 8 | 40 | Numeric                          |
| 39    | Line 22                | 46 | 2 | 47 | 22                               |
| 39    | Line 22 Cig for Export | 50 | 1 | 50 | C                                |
| 39    | Line 22 Cig for Export | 53 | 1 | 53 | Alpha: Y or N<br>Y: Yes<br>N: No |
| 39    | Line 22 Sub Invest     | 56 | 1 | 56 | S                                |
| 39    | Line 22 Sub Invest     | 59 | 1 | 59 | Alpha: Y or N<br>Y: Yes<br>N: No |
| <hr/> |                        |    |   |    |                                  |
| 41    | Line 04 Income         | 8  | 3 | 10 | 04I                              |
| 41    | Line 04 Income         | 14 | 8 | 21 | Numeric                          |
| 41    | Line 15 Income         | 27 | 3 | 29 | 15I                              |
| 41    | Line 15 Income         | 33 | 8 | 40 | Numeric                          |
| 41    | Cig for Export/Inc Emp | 50 | 1 | 50 | E                                |
| 41    | Cig for Export/Inc Emp | 50 | 1 | 53 | Alpha: Y or N<br>Y: Yes<br>N: No |
| <hr/> |                        |    |   |    |                                  |
| 43    | Line 05 Franchise      | 8  | 3 | 10 | 05F                              |
| 43    | Line 05 Franchise      | 14 | 8 | 21 | Numeric                          |
| 43    | Line 16 Franchise      | 27 | 3 | 29 | 16F                              |
| 43    | Line 16 Franchise      | 33 | 8 | 40 | Numeric                          |

|       |                   |    |   |    |         |
|-------|-------------------|----|---|----|---------|
| 43    | Line 22 Franchise | 46 | 3 | 48 | 22F     |
| 43    | Line 22 Franchise | 52 | 8 | 59 | Numeric |
| <hr/> |                   |    |   |    |         |
| 45    | Line 05 Income    | 8  | 3 | 10 | 05I     |
| 45    | Line 05 Income    | 14 | 8 | 21 | Numeric |
| 45    | Line 16 Income    | 27 | 3 | 29 | 16I     |
| 45    | Line 16 Income    | 33 | 8 | 40 | Numeric |
| 45    | Line 22 Income    | 46 | 3 | 48 | 22I     |
| 45    | Line 22 Income    | 52 | 8 | 59 | Numeric |
| <hr/> |                   |    |   |    |         |
| 47    | Line 06 Franchise | 8  | 3 | 10 | 06F     |
| 47    | Line 06 Franchise | 14 | 8 | 21 | Numeric |
| 47    | Line 17 Franchise | 27 | 3 | 29 | 17F     |
| 47    | Line 17 Franchise | 33 | 8 | 40 | Numeric |
| 47    | Line 23 Franchise | 46 | 3 | 48 | 23F     |
| 47    | Line 23 Franchise | 52 | 8 | 59 | Numeric |
| <hr/> |                   |    |   |    |         |
| 49    | Line 06 Income    | 8  | 3 | 10 | 06I     |
| 49    | Line 06 Income    | 14 | 8 | 21 | Numeric |
| 49    | Line 17 Income    | 27 | 3 | 29 | 17I     |
| 49    | Line 17 Income    | 33 | 8 | 40 | Numeric |
| 49    | Line 23 Income    | 46 | 3 | 48 | 23I     |
| 49    | Line 23 Income    | 52 | 8 | 59 | Numeric |
| <hr/> |                   |    |   |    |         |
| 51    | Line 07 Franchise | 8  | 3 | 10 | 07F     |
| 51    | Line 07 Franchise | 14 | 8 | 21 | Numeric |
| 51    | Line 18 Franchise | 27 | 3 | 29 | 18F     |
| 51    | Line 18 Franchise | 33 | 8 | 40 | Numeric |
| <hr/> |                   |    |   |    |         |
| 53    | Line 07 Income    | 8  | 3 | 10 | 07I     |
| 53    | Line 07 Income    | 14 | 8 | 21 | Numeric |
| 53    | Line 18 Income    | 27 | 3 | 29 | 18I     |
| 53    | Line 18 Income    | 33 | 8 | 40 | Numeric |