

NC-478

2023 SUMMARY OF TAX CREDITS LIMITED TO 50% OF TAX (REVISION 8-21-23)

CHANGES FOR THE YEAR

- Barcode, line geometry, line numbers, revision date and tax year references updated.
- Certain credits eliminated.
- 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:

Submission Approval Start Date:	November 17, 2023
Target Date for Initial Submission:	December 13, 2023
Required Approval Date:	January 3, 2024
Form Period Date Effective:	Calendar Year December 31, 2023; Fiscal Year November 30, 2024
For Filing Periods:	December 2023 and later
Form Placed in Software:	After December 31, 2023
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 69901XX025. Replace (XX) with your two-digit Software Developer Identification Number.

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 text
- 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 "23" 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
9	Fiscal Year Beg.	38	8	45	Numeric; No Punctuation Starting Date. Ex. 03 01 23 <u>23 must be hard coded</u>
9	And Ending	56	8	63	Numeric; No Punctuation Ending Date. Ex. 02 29 24
20	T/P First Name	8	15	22	Alpha
20	T/P Middle Initial	25	1	25	Alpha
20	T/P Last Name	28	20	47	Alpha
20	T/P SSN	50	9	58	Numeric; No dashes Write number consecutively
20	Filing Status	64	2	65	FS
20	Filing Status	68	1	68	Numeric: 1-6 1: D-400 2: D-407 3: CD-405 4: CD-401S 5: IB-13, IB-33, IB-43, IB-53, 4A1, 4A2 or 4A3 6: D-403
20	Amended Return	73	2	74	AR
20	Amended Return	77	1	77	Alpha: Y or N Y: Yes N: No
22	Legal Name	8	70	77	Alphanumeric
24	Calendar Year	8	4	11	2023 or blank
24	Other Year Starting	15	8	22	Numeric; No Punctuation Starting Date. Ex. 03 01 23
24	And Ending	26	8	33	Numeric; No Punctuation Ending Date. Ex. 02 29 24
24	FEIN	40	9	48	Numeric; No Dashes Print number consecutively
26	Line 01 Franchise	8	3	10	01F
26	Line 01 Franchise	14	8	21	Numeric
26	Line 08	27	2	28	08
26	Line 08 Cig for Export	31	1	31	C

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

34	Line 21 Franchise	46	3	48	21F
34	Line 21 Franchise	52	8	59	Numeric
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36	Line 03 Income	8	3	10	03I
36	Line 03 Income	14	8	21	Numeric
36	Line 09 Income	27	3	29	09I
36	Line 09 Income	33	8	40	Numeric
36	Line 21 Income	46	3	48	21I
36	Line 21 Income	52	8	59	Numeric
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38	Line 04 Franchise	8	3	10	04F
38	Line 04 Franchise	14	8	21	Numeric
38	Line 15 Franchise	27	3	29	12I
38	Line 15 Franchise	33	8	40	Numeric
38	Line 22	46	2	47	22
38	Line 22 Cig for Export	50	1	50	C
38	Line 22 Cig for Export	53	1	53	Alpha: Y or N Y: Yes N: No
38	Line 22 Sub Invest	56	1	56	S
38	Line 22 Sub Invest	59	1	59	Alpha: Y or N Y: Yes N: No
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40	Line 04 Income	8	3	10	04I
40	Line 04 Income	14	8	21	Numeric
40	Line 15 Income	27	3	29	15I
40	Line 15 Income	33	8	40	Numeric
40	Cig for Export/Inc Emp	50	1	50	E
40	Cig for Export/Inc Emp	50	1	53	Alpha: Y or N Y: Yes N: No
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42	Line 05 Franchise	8	3	10	05F
42	Line 05 Franchise	14	8	21	Numeric
42	Line 16 Franchise	27	3	29	16F
42	Line 16 Franchise	33	8	40	Numeric

42	Line 22 Franchise	46	3	48	22F
42	Line 22 Franchise	52	8	59	Numeric
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44	Line 05 Income	8	3	10	05I
44	Line 05 Income	14	8	21	Numeric
44	Line 16 Income	27	3	29	16I
44	Line 16 Income	33	8	40	Numeric
44	Line 22 Income	46	3	48	22I
44	Line 22 Income	52	8	59	Numeric
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46	Line 06 Franchise	8	3	10	06F
46	Line 06 Franchise	14	8	21	Numeric
46	Line 17 Franchise	27	3	29	17F
46	Line 17 Franchise	33	8	40	Numeric
46	Line 23 Franchise	46	3	48	23F
46	Line 23 Franchise	52	8	59	Numeric
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48	Line 06 Income	8	3	10	06I
48	Line 06 Income	14	8	21	Numeric
48	Line 17 Income	27	3	29	17I
48	Line 17 Income	33	8	40	Numeric
48	Line 23 Income	46	3	48	23I
48	Line 23 Income	52	8	59	Numeric
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50	Line 07 Franchise	8	3	10	07F
50	Line 07 Franchise	14	8	21	Numeric
50	Line 18 Franchise	27	3	29	18F
50	Line 18 Franchise	33	8	40	Numeric
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52	Line 07 Income	8	3	10	07I
52	Line 07 Income	14	8	21	Numeric
52	Line 18 Income	27	3	29	18I
52	Line 18 Income	33	8	40	Numeric