

NC-478 (SD) 2024 Summary of Tax Credits Limited to 50% of Tax

8-19-24

North Carolina Department of Revenue

DOR Use Only

For calendar year 2024 or For other year starting 12 45 24 and ending 12 45 78 Amended Return

Filing Status: 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

ABCDEFGHIJKLMNO A ABCDEFGHIJKLMNOPQRST
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Your Social Security Number 900123456
Federal Employer ID Number 999123456

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1234 12 45 78 12 45 78 999123456

01F 12345678 08 C A S A 19F 12345678

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02F 12345678 08F 12345678 20F 12345678

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Page 2 must be filed with the first page of this form.

Part 1. Franchise Tax Credits Subject to 50% of Tax Limit

Part 1. Income Tax Credits Subject to 50% of Tax Limit

Table with 4 columns: Line number, Description, Code, and Amount. Rows 7-18 include items like N.C. Research and Development, Investing in Renewable Energy Property, etc.

Table with 4 columns: Line number, Description, Code, and Amount. Rows 11-18 include items like N.C. Research and Development, Investing in Renewable Energy Property, etc.

Part 2. Computation of 50% Franchise Tax Limit

Part 2. Computation of 50% Income Tax Limit

Table with 4 columns: Line number, Description, Code, and Amount. Rows 21-25 include items like Amount of Franchise Tax Due, Franchise Tax Credits Not Subject to 50% Limit, etc.

Table with 4 columns: Line number, Description, Code, and Amount. Rows 101-141 include items like Amount of Income Tax Due, Income Tax Credits Not Subject to 50% Limit, etc.

Part 3. Amount of Each Franchise Tax Credit Taken in 2024

Part 3. Amount of Each Income Tax Credit Taken in 2024

Table with 4 columns: Line number, Description, Code, and Amount. Rows 28-39 include items like N.C. Research and Development, Investing in Renewable Energy Property, etc.

Table with 4 columns: Line number, Description, Code, and Amount. Rows 151-231 include items like N.C. Research and Development, Investing in Renewable Energy Property, etc.

Certification 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