

NC-478 (SD) 2025 Summary of Tax Credits Limited to 50% of Tax
8-25-25 North Carolina Department of Revenue

DOR
Use
Only

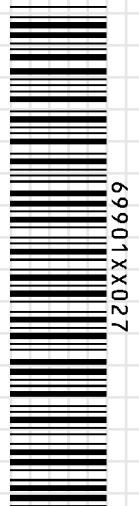
For calendar year 2025 or For other year starting 12 45 25 and ending 12 45 78 Amended Return

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 Your Social Security Number 900123456
ABCDEFGHIJKLMNQRSTUWXYZABCDEFGHIJKLMNQRSTUWV Federal Employer ID Number 999123456

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01F	12345678	08	C	A	S	A	19F	12345678
01I	12345678		E	A			19I	12345678
02F	12345678	08F					20F	12345678
02I	12345678	08I					20I	12345678
03F	12345678	09F					21F	12345678
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06I	12345678	17I					23I	12345678
07F	12345678	18F						
07I	12345678	18I						



Page 2 must
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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 101-104 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 2025

Part 3. Amount of Each Income Tax Credit Taken in 2025

Table with 4 columns: Line number, Description, Code, and Amount. Rows 28-35 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 151-158 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