

NC-478

2025 SUMMARY OF TAX CREDITS LIMITED TO 50% OF TAX (REVISION 8-25-25)

CHANGES FOR THE YEAR

- NC-478 was redesigned for 2025.
- Barcode, data placement, line geometry, print lines, revision date and tax year references were updated.
- NOTE:** The credit for Cigarettes for Export can only be taken against Income Tax and Cigarettes for Export While Increasing Employment can be taken against Franchise Tax or Corporate Income Tax. The credit for Substantial Investment can be taken against Franchise Tax or Corporate Income Tax.

Production Details:

Submission Approval Start Date:	October 10, 2025
Target Date for Initial Submission:	October 31, 2025
Required Approval Date:	November 24, 2025
Form Period Date Effective:	Calendar Year December 31, 2025 Fiscal Year November 30, 2026
For Filing Periods:	December 2025 and later
Form Placed in Software:	After December 31, 2025
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 Test Samples by PDF or 10 by Express Mail including:
 - Each of the six (6) filing statuses on test samples.
 - One fiscal year test sample

IMPORTANT: This form is part of a set; all forms in the set require approval. If fiscal year or any of the 6 filing statuses are not supported, list as a limitation.

BARCODE:

The barcode must read 69901XX027. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 33, Column 74-78 and Row 49, Column 74-78. Print the number either stacked or vertically to the right of the barcode.

USE:

- 12-pt. Courier font for scanband
- 12-pt. Courier font for variable data
- All capital letters for variable data
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Hardcoded year for tax year including blank sample
- Matching alignment between the full field and test samples
- Proposed Variety of NC-478 Test Samples from Page 2
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEINs or SSNs

BARCODE DIMENSIONS:

- BARCODE LENGTH MUST MEASURE MORE THAN 2 5/8" BUT LESS THAN 2 3/4" FOR NEW SOFTWARE PROVIDERS AND/OR A NEWLY DEVELOPED FORM
- MAKE SURE THE 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:

- BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED SAMPLES
- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD VERSION
- ENSURE EACH LINE IS POPULATED ACROSS THE REQUIRED TEST SAMPLES
- 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"
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- DO NOT SUBMIT CONTINUOUS 9s or Xs FOR VARIABLE DATA
- INCLUDE ONE TEST SAMPLE FOR EACH OF THE 6 FILING STATUSES OR LIST AS LIMITATION
- INCLUDE ONE FISCAL YEAR TEST SAMPLE

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 25 No Punctuation <u>25 must be hard coded</u>
10	And Ending	56	8	63	Numeric: 02 28 26 No Punctuation
23	T/P First Name	8	15	22	Alpha
23	T/P Middle Initial	25	1	25	Alpha
23	T/P Last Name	28	20	47	Alpha
23	T/P SSN	50	9	58	Numeric: No dashes Write number consecutively
23	Filing Status	64	2	65	FS
23	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
23	Amended Return	73	2	74	AR
23	Amended Return	77	1	77	Alpha: Y or N Y: Yes N: No
25	Legal Name	8	70	77	Alphanumeric
27	FEIN	40	9	48	Numeric: No Dashes
29	Line 01 Franchise	8	3	10	01F
29	Line 01 Franchise	14	8	21	Numeric
29	Line 08	27	2	28	08
29	Line 08 Cig for Export	31	1	31	C
29	Line 08 Cig for Export	34	1	34	Alpha: Y or N Y: Yes N: No
29	Line 08 Sub Invest	37	1	37	S
29	Line 08 Sub Invest	40	1	40	Alpha: Y or N Y: Yes

N: No

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

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

49	Line 06 Franchise	8	3	10	06F
49	Line 06 Franchise	14	8	21	Numeric
49	Line 17 Franchise	27	3	29	17F
49	Line 17 Franchise	33	8	40	Numeric
49	Line 23 Franchise	46	3	48	23F
49	Line 23 Franchise	52	8	59	Numeric

51	Line 06 Income	8	3	10	06I
51	Line 06 Income	14	8	21	Numeric
51	Line 17 Income	27	3	29	17I
51	Line 17 Income	33	8	40	Numeric
51	Line 23 Income	46	3	48	23I
51	Line 23 Income	52	8	59	Numeric

53	Line 07 Franchise	8	3	10	07F
53	Line 07 Franchise	14	8	21	Numeric
53	Line 18 Franchise	27	3	29	18F
53	Line 18 Franchise	33	8	40	Numeric

55	Line 07 Income	8	3	10	07I
55	Line 07 Income	14	8	21	Numeric
55	Line 18 Income	27	3	29	18I
55	Line 18 Income	33	8	40	Numeric