



# Instructions For Handwritten Forms

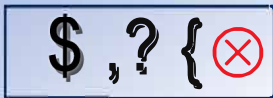
## Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



## Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



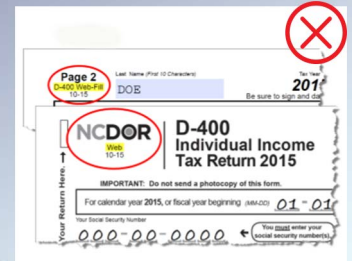
## Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.





<b>Legal Name</b> _____	<b>FEIN</b> _____
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**Part 3. Income Tax Credits Not Subject to 50% of Tax Limit**

*(S Corporations enter only the amount of tax credits attributable to nonresidents filing composite on Lines 15 through 21.)*

*(Enter expenses on Lines 15a and 16a only if the expenses were incurred prior to January 1, 2015, AND tax year 2018 is the first year the tax credit is taken.)*

**15. Rehabilitating an income-producing historic structure** *(Article 3D)*

a. Enter qualified rehabilitation expenditures  .00      b. Enter installment amount of credit  .00

**16. Rehabilitating a nonincome-producing historic structure** *(Article 3D)*

a. Enter rehabilitation expenses  .00      b. Enter installment amount of credit  .00

*(Enter expenses on Lines 17a and 18a only if an application for an eligibility certification was submitted to the State Historic Preservation Office prior to January 1, 2015, AND tax year 2018 is the first year the tax credit is taken.)*

**17. Revitalizing an income-producing historic mill facility**

a. Enter qualified rehabilitation expenditures  .00      b. Enter credit amount  .00

**18. Revitalizing a nonincome-producing historic mill facility**

a. Enter rehabilitation expenses  .00      b. Enter installment amount of credit  .00

**19. Rehabilitating an income-producing historic structure** *(Article 3L)*  
*(From Form NC-Rehab, Part 4, Line 19)*

**19.**  .00

**20. Rehabilitating a nonincome-producing historic structure** *(Article 3L)*  
*(From Form NC-Rehab, Part 4, Line 22)*

**20.**  .00

**21. Other income tax credits not subject to 50% of tax limit**

Fill in applicable circles: \_\_\_\_\_

Investing in Recycling Facilities     Cogeneration Plant

**21.**  .00

**22. Income tax credits not subject to 50% of tax limit carried over from previous years**  
*(Do not include any carryover of income tax credits taken on Form NC-478)*

**22.**  .00

**23. Total income tax credits not subject to 50% of tax limit** *(Add Lines 15 through 22)*

**23.**  .00

**Part 4. Computation of Income Tax Credits Taken in 2018**

**24. N.C. net income tax due**  
*(From Form CD-405, Schedule B, Line 26 or CD-401S, Schedule B, Line 21)*

**24.**  .00

**25. Nonrefundable income tax credits**  
 Enter amount from Line 23

**25.**  .00

**26. Enter the lesser of Line 24 or 25**

**26.**  .00

**27. Total income tax credits subject to 50% of tax limit taken in 2018**  
*(From Form NC-478, Part 3)*

**27.**  .00

**28. Add Lines 26 and 27**

**28.**  .00

**29. Income tax credit adjustment** *(C Corporations only)*  
 Multiply Line 28 by 3.0%

**29.**  .00

**30. Total Income Tax Credits Taken in 2018**  
 C Corporations subtract Line 29 from Line 28, enter result here and on Form CD-405, Schedule B, Line 27e. S Corporations with nonresident shareholders filing composite enter the amount on Line 28 here and on Form CD-401S, Schedule B, Line 22e.

**30.**  .00

