NCDOR | NORTH CAROLINA DEPARTMENT OF REVENUE
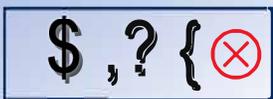
Instructions For Handwritten Forms

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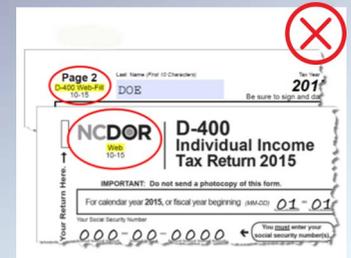
Do not select "print on both sides of paper."

Before Sending

Do not submit photocopies of returns. Submit originals only.

Do not mix form types.

Page 2
D-400 Web-Fill 10-15

Last Name (First 10 Characters)
DOE

Tax Year
201
Be sure to sign and date

NCDOR Web 10-15

D-400 Individual Income Tax Return 2015

IMPORTANT: Do not send a photocopy of this form.

For calendar year 2015, or fiscal year beginning (MM-DD) 01 - 01

Your Social Security Number
000-00-0000 ← You must enter your social security number(s).

NC-478
2019 Summary of Tax Credits
Limited to 50% of Tax

NCDOR Web 8-19

DOR Use Only

For calendar year **2019** or other tax year beginning ___ - ___ - **1 9** and ending ___ - ___ - ___   ▶ ○ Amended Return

Fill in the circle that corresponds to the tax form you filed:

- ○ **Individual** (D-400)
- ○ **Estate or Trust** (D-407)
- ○ **C-Corp** (CD-405)
- ○ **S-Corp** (CD-401S)
- ○ **Insurance** (IB-13, 33, 43, 53, 4A1, 4A2, or 4A3)
- ○ **Partnership** (D-403)

Individual's First Name *(USE CAPITAL LETTERS)*

M.I.

Individual's Last Name *(USE CAPITAL LETTERS)*

Individual's Social Security Number ▶ ___ - ___ - ___

Entity's Legal Name *(USE CAPITAL LETTERS)*

Federal Employer ID Number ▶ ___ - ___

Part 1. Tax Credits Subject to 50% of Tax Limit
(Most of the credits listed below have expired. Taxpayers may continue to take the remaining installments and carryforwards of prior years' credits by completing Part 1. See instructions for details.)

	Franchise	Income
1. **Creating Jobs** *(Article 3J)*	▶ .00	.00
2. **Investing in Machinery and Equipment**	▶ .00	.00
3. **Research and Development** *(Article 3A)*	▶ .00	.00
4. **N.C. Research and Development**	▶ .00	.00
5. **Investing in Central Office or Aircraft Facility Property**	▶ .00	.00
6. **Investing in Business Property** *(Article 3J)*	▶ .00	.00
7. **Investing in Renewable Energy Property**	▶ .00	.00
8. **Technology Commercialization**	▶ .00	.00
9. **Renewable Fuel Facility**	▶ .00	.00
10. **Constructing a Railroad Intermodal Facility**	▶ .00	.00
11. **Investing in Real Property**	▶ .00	.00
12. **Donate Funds to Nonprofit Organization**	▶ .00	.00
13. **Renewable Energy Property Facility**	▶ .00	.00
14. **Interactive Digital Media**	▶ .00	.00
15. **Other Tax Credits Subject to 50% Limit**	▶ .00	.00
16. **Total Tax Credits Subject to 50% Limit** Add Lines 1 through 15	▶ .00	.00

15. **Other Tax Credits Subject to 50% Limit**
┌─ Fill in applicable circles: ─┐
○ **Cigarettes for Export**
○ **Cigarettes for Export While Increasing Employment**
○ **Substantial Investment**

6990106021
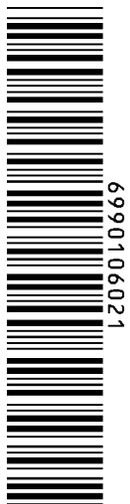
Part 2. Computation of 50% Limit	Franchise	Income
17. Amount of Franchise and Income Tax Due	_____	_____
18. Enter Amount of Credits Not Subject to 50% Limit	_____	_____
19. Line 17 minus Line 18, but not less than zero	_____	_____
20. Multiply Line 19 by 50%	_____	_____
21. Enter the Lesser of Line 16 or Line 20	_____	_____

Part 3. Amount of Each Credit Taken in 2019 *(Allocate the credits available in Part 1 by entering the amount of each credit actually taken in 2019.)*

	Franchise	Income
22. Creating Jobs *(Article 3J)*	▶ _____.00	_____.00
23. Investing in Machinery and Equipment	▶ _____.00	_____.00
24. Research and Development *(Article 3A)*	▶ _____.00	_____.00
25. N.C. Research and Development	▶ _____.00	_____.00
26. Investing in Central Office or Aircraft Facility Property	▶ _____.00	_____.00
27. Investing in Business Property *(Article 3J)*	▶ _____.00	_____.00
28. Investing in Renewable Energy Property	▶ _____.00	_____.00
29. Technology Commercialization	▶ _____.00	_____.00
30. Renewable Fuel Facility	▶ _____.00	_____.00
31. Constructing a Railroad Intermodal Facility	▶ _____.00	_____.00
32. Investing in Real Property	▶ _____.00	_____.00
33. Donate Funds to Nonprofit Organization	▶ _____.00	_____.00
34. Renewable Energy Property Facility	▶ _____.00	_____.00
35. Interactive Digital Media	▶ _____.00	_____.00
36. Other Tax Credits Subject to 50% Limit	▶ _____.00	_____.00
37. Total Tax Credits Subject to 50% Limit Add Lines 22 through 36; total cannot exceed Line 21	▶ _____.00	_____.00

For line 36 — Fill in applicable circles:
- ○ Cigarettes for Export
- ○ Cigarettes for Export While Increasing Employment
- ○ Substantial Investment

Barcode: 6990206021

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