

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.



NC-478 Pass-through Pass-through Schedule for NC-478 Series

DOR
Use
Only

Individual's First Name (USE CAPITAL LETTERS)	M.I.	Individual's Last Name (USE CAPITAL LETTERS)	Individual's Social Security Number
_____			▶ _____ - _____ - _____
Spouse's First Name (USE CAPITAL LETTERS)	M.I.	Spouse's Last Name (USE CAPITAL LETTERS)	Spouse's Social Security Number
_____			▶ _____ - _____ - _____
Entity's Legal Name (USE CAPITAL LETTERS)			Federal Employer ID Number
_____			▶ _____ - _____

Part 1. Information for Pass-through Credit

If a credit was taken on Form NC-478, Part 3, Line 31, and you received the credit from a pass-through entity or as a successor business, provide the following information:

- **Pass-through Entity.** Enter "P" in the box labeled "Code", and enter the qualifying entity's legal name and FEIN.
- **Successor Business.** Enter "S" in the box labeled "Code", and enter the previous owner's legal name and FEIN .

Code	Legal Name	Federal Employer ID Number (no dashes)
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____
▶	_____	_____



Part 2. Article 3J Tax Credit Election

If you took a tax credit on Form NC-478, Part 3, Lines 19, 21, and 26, and you received the credit(s) from a pass-through entity, enter the amount of credit(s) you elect to treat as a tax payment pursuant to G.S. 105-129.84(e). _____ .00