

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.”



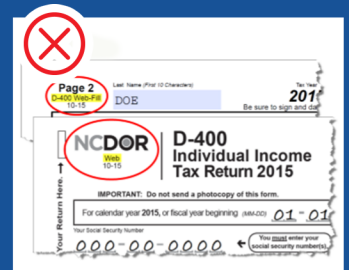
Before You Send



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 23, 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)
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Part 2. Article 3J Tax Credit Election

If you took a tax credit on Form NC-478, Part 3, Line 20, and you received the credit from a pass-through entity, enter the amount of credit you elect to treat as a tax payment pursuant to G.S. 105-129.84(e).

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