



Instructions for Handwritten Forms

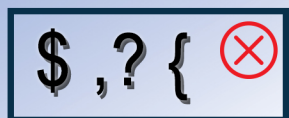
Guidelines



Do not use red ink
Use blue or black ink



Do not use dollar signs,
commas, or other
punction marks



Printing



Before printing select
“actual size”



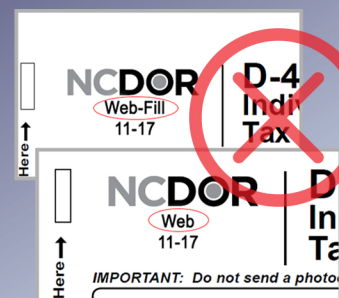
Do not select “print on
both sides of paper”



Before Mailing



Do not mix form types



Do not submit
photocopies of returns
Submit originals only



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

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 43, 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 25, 30, and 37, 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).

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