

2003 Tax Credit
Worker Training
North Carolina Department of Revenue

Legal Name (First 10 Characters) <hr style="border-top: 1px dashed black;"/>	NAICS Code of Primary Business <hr style="border-top: 1px dashed black;"/>	SSN or FEIN <hr style="border-top: 1px dashed black;"/>
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Part 1. Business Information (If you trained employees at more than one establishment, use a separate Form NC-478D for Parts 1-3 for each establishment.)

<p>Type of Business (Fill in applicable circle.)</p> <p><input type="radio"/> Air courier services</p> <p><input type="radio"/> Central office or aircraft facility</p> <p><input type="radio"/> Computer services</p> <p><input type="radio"/> Customer service center for telecommunications or financial services company in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Data processing</p> <p><input type="radio"/> Electronic mail order house in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Manufacturing</p> <p><input type="radio"/> Warehousing if primary business</p> <p><input type="radio"/> Warehousing if primary activity of an establishment in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Wholesale trade</p>	<p>Name, Address, and County of Establishment</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div> <p>NAICS Code of Establishment ▶ <hr style="border-top: 1px dashed black;"/></p>	<p>Tier, Development Zone, and Health Insurance Information (Fill in applicable circles.)</p> <p>▶ <input type="radio"/> Tier 1 <input type="radio"/> Tier 2 <input type="radio"/> Tier 3 <input type="radio"/> Tier 4 <input type="radio"/> Tier 5</p> <p>▶ <input type="radio"/> Tier based on letter of commitment Date letter signed (MM-DD-YY) - - <hr style="border-top: 1px dashed black;"/></p> <p>▶ <input type="radio"/> Establishment in a development zone Date zone designated (MM-DD-YY) - - <hr style="border-top: 1px dashed black;"/></p> <p>Health insurance carrier <input style="width: 80px;" type="text"/></p> <p>Health insurance policy number <input style="width: 80px;" type="text"/></p>
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Part 2. Computation of Credit for Worker Training Provided in 2003 (If establishment is in Tier 1 or in a development zone complete Lines 1-4; all others complete Lines 5-8. This credit may be taken on the 2003 tax return.)

1. Number of employees trained during 2003 for Tier 1 or development zone locations	▶ <hr style="border-top: 1px dashed black;"/>
2. Maximum credit for employees at Tier 1 or development zone locations Multiply Line 1 by \$1000	▶ <hr style="border-top: 1px dashed black;"/> .00
3. Wages paid employees at Tier 1 or development zone locations during training (Not to exceed \$1000 of wages paid to each employee trained)	▶ <hr style="border-top: 1px dashed black;"/> .00
4. Enter lesser of Line 2 or Line 3	▶ <hr style="border-top: 1px dashed black;"/> .00
5. Number of employees trained during 2003 for Tier 2, 3, 4, or 5 locations	▶ <hr style="border-top: 1px dashed black;"/>
6. Maximum credit for employees at Tier 2, 3, 4, or 5 locations Multiply Line 5 by \$500	▶ <hr style="border-top: 1px dashed black;"/> .00
7. Wages paid employees at Tier 2, 3, 4, or 5 locations during training (Not to exceed \$500 of wages paid to each employee trained)	▶ <hr style="border-top: 1px dashed black;"/> .00
8. Enter lesser of Line 6 or Line 7	▶ <hr style="border-top: 1px dashed black;"/> .00

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