

2004 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 2004 (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 2004 tax return.)

1. Number of eligible employees trained during 2004 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 eligible employees trained during 2004 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



Name _____ SSN or FEIN _____

Part 3. Information on Employees Trained (Attach additional pages if needed.)

Trained Employee's Name	SSN	Hire Date	Number of Hours Worked

Part 4. Computation of Amount Eligible to be Taken in 2004

	Franchise	Income
9. Credit for 2004 training Enter the amount from Part 2, Line 4 or Line 8	▶ <u> </u> .00	<u> </u> .00
10. Carryforwards Portion of credit not taken for tax years 1999-2003	▶ <u> </u> .00	<u> </u> .00
11. Eligible Credit Amount to Take in Tax Year 2004 Add Lines 9 and 10; enter here and on Form NC-478, Part 1, Line 4	▶ <u> </u> .00	<u> </u> .00

