

# 2013 Tax Credit Technology Development

North Carolina Department of Revenue

Legal Name (First 10 Characters)  _____	SSN or FEIN  _____
---	--------------------------

**Part 1. Qualifying Information**

<p><b>▶ Type of Research Expenses</b> <i>(Fill in applicable circles.)</i></p> <p><input type="radio"/> Small Business</p> <p><input type="radio"/> Low-tier Research</p> <p><input type="radio"/> University Research</p> <p><input type="radio"/> Eco-Industrial Park</p> <p><input type="radio"/> Other</p>	<p style="text-align: center;"><b>Name, Address, and County at which Credit is Generated</b></p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>	<p><b>Other Business Information</b></p> <p>▶ Wage standard for county where R &amp; D is conducted _____</p> <p>▶ Average weekly wage of all jobs at this establishment _____</p> <p>Health insurance carrier <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span></p> <p>Health insurance policy number <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span></p>
--	---	--

**Part 2. Computation of Credit for Research Performed in an Eco-Industrial Park**

*(If you complete Part 2, do not complete Parts 3, 4 or 5 for the same expenses. This credit must be taken in 2013.)*

<b>1. Total qualified Eco-Industrial Park research expenses</b>	▶	_____ .00
<b>2. Credit amount for Eco-Industrial Park research expenses</b> Multiply Line 1 by 35.0%	▶	_____ .00

**Part 3. Computation of Credit for North Carolina University Research Expenses**

*(If you complete Part 3, do not complete Parts 2, 4 or 5 for the same expenses. This credit must be taken in 2013.)*

<b>3. Total N.C. university research expenses</b>	▶	_____ .00
<b>4. Credit amount for N.C. university research expenses</b> Multiply Line 3 by 20.0%	▶	_____ .00

**Part 4. Computation of Credit for Qualified North Carolina Small Business Research Expenses**

*(If you complete Part 4, do not complete Parts 2, 3 or 5 for the same expenses. This credit must be taken in 2013.)*

<b>5. Total qualified N.C. small business research expenses</b>	▶	_____ .00
<b>6. Credit amount for N.C. small business research expenses</b> Multiply Line 5 by 3.25%	▶	_____ .00

**Part 5. Computation of Credit for Qualified North Carolina Low-Tier and Other Research Expenses**

*(If you complete Part 5, do not complete Parts 2, 3 or 4 for the same expenses. This credit must be taken in 2013.)*

<b>7. Total qualified North Carolina low-tier and other research expenses</b>	▶	_____ .00
<b>8. Total qualified North Carolina low-tier research expenses</b>	▶	_____ .00
<b>9. Credit amount for qualified North Carolina low-tier research expenses</b> Multiply Line 8 by 3.25%	▶	_____ .00
<b>10. Total qualified North Carolina other research expenses</b> Line 7 minus Line 8	▶	_____ .00
<b>11. Credit amount for qualified North Carolina other research expenses</b> Multiply Line 10 by the applicable percentage(s) below; add the amounts and enter sum.	▶	_____ .00

- Multiply the first \$50 million by 1.25%
- Multiply the amount over \$50 million but no more than \$200 million by 2.25%
- Multiply the amount over \$200 million by 3.25%



**Part 6. Computation of Credit for Interactive Digital Media** (This credit must be taken in 2013.)

<b>12. Total qualified Interactive Digital Media expenses</b>	▶	_____	.00
<b>13. Expense threshold</b>			<u>50000</u> .00
<b>14. Excess of qualified Interactive Digital Media expenses over applicable threshold</b> Line 12 minus Line 13. If zero or less, stop here; you are not eligible for the credit.	▶	_____	.00
<b>15. Amount of Line 14 paid to a participating community college or research university</b>	▶	_____	.00
<b>16. Credit amount for qualified Interactive Digital Media expenses paid to a community college or research university</b> Multiply Line 15 by 20.0%	▶	_____	.00
<b>17. Total other qualified Interactive Digital Media expenses</b> Line 14 minus Line 15	▶	_____	.00
<b>18. Credit amount for other qualified Interactive Digital Media expenses</b> Multiply Line 17 by 15.0%	▶	_____	.00
<b>19. Maximum Credit</b>			<u>7500000</u> .00
<b>20. Credit amount for Interactive Digital Media</b> Enter lesser of Line 16 plus Line 18 or Line 19	▶	_____	.00

<b>Part 7. Computation of Amount To Be Taken in 2013</b>	<b>Franchise</b>	<b>Income</b>
--	------------------	---------------

<b>21. Credit for N.C. Research and Development</b> Enter the amount from Part 2, Line 2, Part 3, Line 4, Part 4, Line 6, <b>OR</b> the sum of Part 5, Lines 9 and 11	▶	_____	.00	_____	.00
<b>22. Carryforwards</b> Portion of credit not taken for tax years 2005-2012	▶	_____	.00	_____	.00
<b>23. Credit Amount to Take in Tax Year 2013</b> Add Lines 21 and 22; enter here and on Form NC-478, Part 1, Line 4	▶	_____	.00	_____	.00
<b>24. a. Credit for Interactive Digital Media</b> Enter amount from Part 6, Line 20	▶	_____	.00	_____	.00
<b>b. Carryforwards</b> Portion of credit not taken for tax years 2011-2012	▶	_____	.00	_____	.00
<b>c. Credit Amount to Take in Tax Year 2013</b> Add Lines 24a and 24b; enter here and on Form NC-478, Part 1, Line 18	▶	_____	.00	_____	.00

6992006015

