

NC-478EX-3 Statement of CPA for Delayed Sunset of the Tax Credit for Renewable Energy Property

Taxpayer's Name <input style="width:100%;" type="text"/>			<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;">SSN or FEIN</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>► Location where renewable energy project will be placed in service as shown on Form NC-478EX (include address and county)</p> </div>		
Mailing Address <input style="width:100%;" type="text"/>					
City <input style="width:30%;" type="text"/>	State <input style="width:10%;" type="text"/>	Zip Code (First 5 digits) <input style="width:20%;" type="text"/>			
Renewable Energy Project Name as Shown on Form NC-478EX <input style="width:100%;" type="text"/>					
Contact Person <input style="width:35%;" type="text"/>		Phone Number for Contact Person <input style="width:25%; text-align: center;"/> ()			

CPA's Name <input style="width:100%;" type="text"/>		NC License Number <input style="width:100%;" type="text"/>		
CPA's Address <input style="width:100%;" type="text"/>		City <input style="width:20%;" type="text"/>	State <input style="width:10%;" type="text"/>	Zip Code <input style="width:15%;" type="text"/>
Company Name (If applicable) <input style="width:100%;" type="text"/>		Date of Engagement <input style="width:100%;" type="text"/>		
Contact Person <input style="width:100%;" type="text"/>		Phone Number for Contact Person <input style="width:25%; text-align: center;"/> ()		

Project Size (Fill in all applicable circle) less than 65 megawatts of direct current capacity 65 megawatts or more of direct current capacity

GENERAL INSTRUCTIONS

To be eligible for the delayed sunset of the renewable energy property tax credit, a taxpayer that filed Form NC-478EX and paid the required fee on or before October 1, 2015 must file Form NC-478EX-1, Form NC-478EX-2, and Form NC-478EX-3 with the Department on or before March 1, 2016.

Form NC-478EX-3 must be attached to a notarized copy of a written report prepared by a certified public accountant duly licensed to practice in the State of North Carolina with expertise in accounting for and taxation of renewable energy property. The report must be prepared in accordance with AT Section 201 of the American Institute of Certified Public Accountants Standards for Agreed-Upon Procedures Engagements. In addition, the report must substantiate the accountant's statement that at least the minimum percentage of the total cost of the named renewable energy project was paid or incurred as determined under Section 461 and other relevant sections of the Code prior to January 1, 2016. For a renewable energy project with a total size of less than 65 megawatts of direct current capacity, the minimum percentage of partial construction is at least eighty percent (80%). For a project with a total size of 65 megawatts or more of direct current capacity, the minimum percentage of partial construction is at least fifty percent (50%).

SPECIFIC INSTRUCTIONS

Complete the statement below by filling in the applicable information. Attach this form to a notarized copy of a written report that supports the assertion. Form NC-478EX-3 and the notarized report must be filed with the Department on or before March 1, 2016. **Forms filed after March 1, 2016 will not be accepted.** For additional guidance on completing the written report, including information on how to determine if the project has met the minimum percentage of cost to qualify for the extended sunset, see the "Important Notice Regarding the Delayed Sunset Date for Renewable Energy Projects that are Substantially Completed on or before December 31, 2015" available on the Department's website, http://www.dorn.com/taxes/corporate/impnotice_renewableenergy_092915.pdf.

STATEMENT:

I am a licensed certified public accountant in the State of North Carolina with expertise in accounting for and taxation of renewable energy property. The above referenced renewable energy project with a direct current capacity of _____ megawatts had at least _____ percent of its total cost paid or incurred as determined under Section 461 and other relevant sections of the Code prior to January 1, 2016. This statement is based upon procedures performed in accordance with AT Section 201 of the American Institute of Certified Public Accountants Standards for Agreed-Upon Procedures Engagements.

Signature of Certified Public Accountant

Date