

2001 Tax Credit
Worker Training
North Carolina Department of Revenue

Legal Name (First 10 Characters)	NAICS Code of Primary Business	SSN or FEIN

To be entitled to claim the tax credit for worker training, you must:

- Meet the general eligibility requirements of G.S. 105-129.4
- Provide worker training for at least 5 employees who:
 - Have full-time positions not exempt under the federal FLSA
 - Occupy jobs eligible for the jobs credit or receive training to operate machinery and equipment eligible for the M & E credit
- Attach a certification of eligibility from the N.C. Secretary of Commerce

Business Information: If you provided worker training for employees at more than one business location in North Carolina, complete this section for one location and attach a sheet giving the requested information for each additional location in the State.		
Type of Business Fill in applicable circle: <input type="radio"/> Air courier services <input type="radio"/> Central office or aircraft facility with 40 new jobs <input type="radio"/> Computer services <input type="radio"/> Customer service center in Tier 1, Tier 2, or Tier 3 <input type="radio"/> Data processing <input type="radio"/> Electronic mail order house with 250 new jobs in Tier 1, Tier 2, or Tier 3 <input type="radio"/> Manufacturing <input type="radio"/> Warehousing as primary business <input type="radio"/> Warehousing as primary activity of an establishment in Tier 1, Tier 2, or Tier 3 <input type="radio"/> Wholesale trade	Name, Address, and County of Business Location <div style="border: 1px solid black; height: 60px; margin-bottom: 5px;"></div> Qualifying Information NAICS Code of Business Location <input style="width: 60px;" type="text"/> Wage standard for county where employees trained are located <input style="width: 60px;" type="text"/> Average weekly wage of employees trained <input style="width: 60px;" type="text"/> Health insurance carrier <input style="width: 60px;" type="text"/>	Tier and Status Information Fill in all applicable circles: <input type="radio"/> Tier 1 <input type="radio"/> Tier 4 <input type="radio"/> Tier 2 <input type="radio"/> Tier 5 <input type="radio"/> Tier 3 <input type="radio"/> Development zone Date zone designated _____ Zone number _____ <input type="radio"/> Tier based on letter of commitment Date letter signed _____ <input type="radio"/> Large investment (\$150 million) Investment at year-end _____ <input type="radio"/> Taxpayer is insurer subject to gross premiums tax
Eligibility for Other Credits - Fill in all applicable circles: <input type="radio"/> Creating New Jobs (Form NC-478A) <input type="radio"/> Investing in M & E (Form NC-478B)		

Part 1. Computation of Credit for Worker Training Provided in 2001

(This credit may be taken on the 2001 tax return.)

1. Number of employees trained during 2001 for Tier 1 locations	_____
2. Maximum credit for employees at Tier 1 locations Multiply Line 1 by \$1000	_____ .00
3. Wages paid employees at Tier 1 locations during training <i>(Do not include more than \$1000 of wages paid per employee trained)</i>	_____ .00
4. Enter lesser of Line 2 or Line 3	_____ .00
5. Number of employees trained during 2001 for Tier 2, 3, 4, or 5 locations	_____
6. Maximum credit for employees at Tier 2, 3, 4, or 5 locations Multiply Line 5 by \$500	_____ .00
7. Wages paid employees at Tier 2, 3, 4, or 5 locations during training <i>(Do not include more than \$500 of wages paid per employee trained)</i>	_____ .00
8. Enter lesser of Line 6 or Line 7	_____ .00

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