

**North Carolina Department of Revenue**  
**Investing in Major Recycling Facility Credits**  
**Article 3C**  
**Returns Processed during Calendar Year 2023**

<b>Taxpayer</b>	<b>Facility Location</b>	<b>Amount</b>
Nucor Corporation	Cofield, NC	\$6,379,503
Befesa Zinc US, Inc.	Mooresboro, NC	\$499,726
<b>Total Credits Taken</b>		<b>\$ 6,879,229</b>

C-Corporations that take income tax credits must reduce the amount of credit in accordance with G. S. 105-130.5(a)(10). This adjustment decreases the total credits taken from the amount shown above by \$138,385.

**Procedural Notes: Information from taxpayer returns, including taxpayer errors and omissions, is shown as reported. All returns are subject to audit.**

**Source: Tax Processing, Research & Equity Division, NC Department of Revenue**