

North Carolina Department of Revenue

William S. Lee Tax Credits

Creating Jobs in Development Zones

Processed during Calendar Year 2009

Taxpayer	Number of Jobs	Number of DZ Residents	New Job Credits Total (\$)	New Job Credits for DZ Residents (\$)
Tier 1				
ASCS Enterprises Solutions, Inc.	25	0	312,500	0
Butler Manufacturing Co.	3	3	37,500	37,500
Total Tier 1	28	3	350,000	37,500
Tier 2				
Porter's Group, LLC	43	0	344,000	0
Total Tier 2	43	0	344,000	0
Tier 4				
Machine Welding Supply Company, Inc.	7	0	35,000	0
Total Tier 4	7	0	35,000	0
Tier 5				
Highwater Clays, Inc.	1	0	4,500	0
Mother Murphy's Laboratories, Inc.	4	0	18,000	0
Red Hat, Inc.	76	0	342,000	0
Total Tier 5	81	0	364,500	0
Grand Total	159	3	1,093,500	37,500

**Percentage of New Jobs
Created in Development Zones
that were Held By Development
Zone Residents**

Tier 1	10.7%
Tier 2	0.0
Tier 3	0.0
Tier 4	0.0
Tier 5	0.0
Total	1.9%

**Development Zone Jobs as
a Percentage of Total New
Jobs Created**

Tier 1	15.6%
Tier 2	100.0
Tier 3	0.0
Tier 4	63.6
Tier 5	11.2
Total	14.6%

Source: Policy Analysis and Statistics Division, North Carolina Department of Revenue

Notes: Information from taxpayer returns, including taxpayer errors and omissions, is shown as reported. All returns are subject to audit. Amounts for any one taxpayer may reflect credits generated in multiple years. Affiliated taxpayers are reported individually. Taxpayers who failed to identify their tier have been placed in the tier of their mailing address as reported to the Department of Revenue or as available from other sources.