



2004 Tax Credit Research and Development North Carolina Department of Revenue

File with NC-478

Legal Name (First 10 Characters) [][][][][][][][][][][]	NAICS Code of Primary Business [][][][][][]	SSN or FEIN [][][][][][][][][][][][]
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Part 1. Business Information *(If you conducted R & D at more than one establishment, use a separate Form NC-478C for Parts 1-3 for each establishment.)*

Type of Business <i>(Fill in applicable circle.)</i> <input type="radio"/> Air courier services <input type="radio"/> Central office or aircraft facility <input type="radio"/> Computer services <input type="radio"/> Customer service center for telecommunications or financial services company in Tier 1, Tier 2, or Tier 3 <input type="radio"/> Data processing <input type="radio"/> Electronic mail order house in Tier 1, Tier 2, or Tier 3 <input type="radio"/> Manufacturing <input type="radio"/> Warehousing if primary business <input type="radio"/> Warehousing if primary activity of an establishment in Tier 1, Tier 2, or Tier 3 <input type="radio"/> Wholesale trade	Name, Address, and County of Establishment <div style="border: 1px solid black; height: 100px; width: 100%;"></div> NAICS Code of Establishment ▶ [][][][][][] Wage standard for county where R & D is conducted ▶ [][][] Average weekly wage of all jobs at this establishment ▶ [][][]	Tier, Development Zone, and Health Insurance Information <i>(Fill in applicable circles.)</i> ▶ <input type="radio"/> Tier 1 <input type="radio"/> Tier 2 <input type="radio"/> Tier 3 <input type="radio"/> Tier 4 <input type="radio"/> Tier 5 ▶ <input type="radio"/> Tier based on letter of commitment Date letter signed (MM-DD-YY) [][]-[][]-[][] ▶ <input type="radio"/> Establishment in a development zone Date zone designated (MM-DD-YY) [][]-[][]-[][] Health insurance carrier [][][][][][][][] Health insurance policy number [][][][][][][][]
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Part 2. Computation of General Credit for R & D Expenses Incurred in 2004. *(If you complete Part 2, do not complete Part 3. This credit may be taken on the 2004 tax return.)*

1. Total qualified research and development expenses incurred in 2004	▶ [][][][][][][][][][] .00
2. Base amount of qualified research and development expenses	▶ [][][][][][][][][][] .00
3. Excess qualified research and development expenses <small>Line 1 minus Line 2</small>	▶ [][][][][][][][][][] .00
4. Qualified research and development expenses in N.C.	▶ [][][][][][][][][][] .00
5. Research and development expenses apportionment percentage <small>Divide Line 4 by Line 1</small>	▶ [][][] . [][][][] %
6. Statewide excess research and development expenses <small>Multiply Line 3 by Line 5</small>	▶ [][][][][][][][][][] .00
7. Statewide excess research and development expenses attributed to this establishment	▶ [][][][][][][][][][] .00
8. General credit for 2004 research and development expenses <small>Multiply Line 7 by 5%; enter here and on Part 4, Line 16</small>	▶ [][][][][][][][][][] .00

NC-478C



