



2005 Tax Credit Research and Development

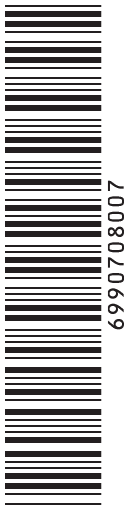
North Carolina Department of Revenue

File with NC-478

Legal Name (First 10 Characters) <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	NAICS Code of Primary Business <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	SSN or FEIN <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
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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.)		
<p>▶ Type of Business (Fill in applicable circle.)</p> <p><input type="radio"/> Air courier services</p> <p><input type="radio"/> Central office or aircraft facility</p> <p><input type="radio"/> Computer services</p> <p><input type="radio"/> Customer service center for telecommunications or financial services company in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Data processing</p> <p><input type="radio"/> Electronic mail order house in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Manufacturing</p> <p><input type="radio"/> Warehousing if primary business</p> <p><input type="radio"/> Warehousing if primary activity of an establishment in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Wholesale trade</p>	<p style="text-align: center;">Name, Address, and County of Establishment at which Credit is Generated</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p>NAICS Code of Establishment ▶ <input style="width: 50px; height: 20px; border: 1px solid black;" type="text"/></p> <p>Wage standard for county where R & D is conducted ▶ <input style="width: 50px; height: 20px; border: 1px solid black;" type="text"/></p> <p>Average weekly wage of all jobs at this establishment ▶ <input style="width: 50px; height: 20px; border: 1px solid black;" type="text"/></p>	<p style="text-align: center;">Tier, Development Zone, and Health Insurance Information (Fill in applicable circles.)</p> <p>▶ <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</p> <p>▶ Tier based on letter of commitment <input type="radio"/> Yes <input type="radio"/> No</p> <p>Date letter signed (MM-DD-YY) <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> - <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> - <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/></p> <p>▶ Establishment in a development zone <input type="radio"/> Yes <input type="radio"/> No</p> <p>Date zone designated (MM-DD-YY) <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> - <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> - <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/></p> <p>Health insurance carrier <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/></p> <p>Health insurance policy number <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/></p>

Part 2. Computation of General Credit for Research and Development Expenses Incurred in 2005	
<i>(If you complete Part 2, do not complete Part 3. This credit must be taken in 2005.)</i>	
1. Total qualified research and development expenses incurred in 2005	▶ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/> .00
2. Base amount of qualified research and development expenses	▶ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/> .00
3. Excess qualified research and development expenses Line 1 minus Line 2	▶ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/> .00
4. Qualified research and development expenses in N.C.	▶ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/> .00
5. Research and development expenses apportionment percentage Divide Line 4 by Line 1	▶ <input style="width: 50px; height: 20px; border: 1px solid black;" type="text"/> . <input style="width: 50px; height: 20px; border: 1px solid black;" type="text"/> %
6. Statewide excess research and development expenses Multiply Line 3 by Line 5	▶ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/> .00
7. Statewide excess research and development expenses attributed to this establishment	▶ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/> .00
8. General credit for 2005 research and development expenses Multiply Line 7 by 5%; enter here and on Part 4, Line 16	▶ <input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/> .00



NC-478C

