NC-478D
Web
12-00

2000 Tax Credit
Worker Training

North Carolina Department of Revenue

File with NC-478

Legal Name *(First 10 Characters)* | SSN or FEIN

Requirements *(See Article 3A of G.S. Chapter 105 and the Corporate Tax Bulletins for more information.)*

- Be engaged in a type of business listed below
- Provide worker training for at least 5 employees who:
  - Have full-time positions not exempt under the federal FLSA
  - Fill jobs eligible for the jobs credit or receive training for machinery and equipment eligible for the M & E credit
- Meet the wage standard for the jobs for which the credit is claimed
- Provide health insurance for the positions for which the credit is claimed
- Have a good environmental and OSHA record
- 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:

- ○ Air courier services
- ○ Central administrative office with 40 new jobs
- ○ Customer service center in Tier 1 or Tier 2
- ○ Data processing
- ○ Electronic mail order house with 250 new jobs in Tier 1 or Tier 2
- ○ Manufacturing
- ○ Warehousing
- ○ Wholesale trade

Name and Address of Business Location

Qualifying Information

NAICS Code of Business Location

Health insurance carrier

Eligibility for Other Credits - Fill in all applicable circles:

- ○ Creating New Jobs *Form NC-478A*
- ○ Investing in M & E *Form NC-478B*

Tier and Status Information
Fill in all applicable circles:

- ○ Tier 1
- ○ Tier 2
- ○ Tier 3
- ○ Tier 4
- ○ Tier 5
- ○ Development zone
  Date zone designated
- ○ Tier based on letter of commitment
  Date letter signed
- ○ Large investment ($150 million)
  Investment at year-end
- ○ Taxpayer is insurer subject to gross premiums tax

Part 1. Computation of Credit for Worker Training Provided in 2000

(This credit may be taken on the 2000 tax return.)

1. **Number of employees trained during 2000 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** .00
4. **Enter lesser of Line 2 or Line 3** .00
5. **Number of employees trained during 2000 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** .00
8. **Enter lesser of Line 6 or Line 7** .00

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Part 2. Computation of Amount Eligible to be Taken in 2000

(If taxpayer is an insurer, report credits against the insurance gross premiums tax in the franchise column.)

	Franchise	Income
1. Credit for 2000 training Add Lines 4 and 8 from Part 1	.00	.00
2. Carryforwards Credits not taken for worker training in 1997 through 1999	.00	.00
3. Eligible Credit Amount to Take in Tax Year 2000 Add Lines 1 and 2; enter here and on Form NC-478, Part 1, Line 4	.00	.00

Part 3. Information on Employees Trained *(Attach additional pages if needed.)*

Employee's Name	SSN	Location of Job	Period of Training	Wages Paid During Training	Tier of Residence	Residence in Dev. Zone?

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