

1999 Tax Credit
Worker Training
North Carolina Department of Revenue

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.
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.

Form with sections: Type of Business, Name and Address of Business Location, Eligibility for Other Credits, Tier and Status Information.

Part 1. Computation of Credit for Current Year's Training

1. Number of employees trained during 1999 for Tier 1 locations
2. Maximum credit for employees at Tier 1 locations
3. Wages paid employees at Tier 1 locations during training
4. Enter lesser of Line 2 or Line 3
5. Number of employees trained during 1999 for Tier 2, 3, 4, or 5 locations
6. Maximum credit for employees at Tier 2, 3, 4, or 5 locations
7. Wages paid employees at Tier 2, 3, 4, or 5 locations during training
8. Enter lesser of Line 6 or Line 7

Part 2. Computation of Amount Eligible to be Taken in Current Tax Year

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

Table with columns: Franchise, Income. Rows: 1. Credit for 1999 training, 2. Carryforwards, 3. Eligible credit amount for worker training in 1999.



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