

Article 3J Supplement - Qualifying Information

In order to claim an Article 3J credit, you must provide all information considered necessary by the Secretary of Revenue to determine and verify the amount of credit claimed. To substantiate your eligibility for Article 3J credits, you must submit an Article 3J Supplement with Form NC-478J, NC-478K, and/or NC-478L. You are required to provide eligibility information for each establishment for which a credit is claimed. In addition, you must maintain any additional documentation needed to substantiate the Article 3J credit and make it available for inspection if requested by the Secretary of Revenue.

Name and Identification Number. Enter the individual's name and social security number or entity's name and federal employer ID number of the taxpayer claiming an Article 3J credit.

Qualifying Information for Establishment at which Credit is Generated. Enter the address and county for each establishment for which a credit is claimed. A taxpayer is not subject to a wage standard test to qualify for a credit with respect to an establishment located in a tier one area. Jobs that are located within an urban progress zone or an agrarian growth zone, but not in a development tier one area, satisfy the wage standard if they pay an average weekly wage that is at least equal to 90% of the lesser of the average wage for all insured private employers in the county. All other jobs satisfy the wage standard if they pay an average weekly wage that is at least equal to the lesser of 110% of the average wage for all insured private employers in the State and 90% of the average wage for all insured private employers in the county. The Department of Commerce annually publishes the wage standard for each county. For more information about the wage standard test, see the "**Guidelines for Article 3J Tax Credits**" available from the Department's website.

Tier and Zone Information. The amount of credit allowed for creating new jobs and for investing in business property is based upon the enterprise tier of the area in which new positions are located. The Department of Commerce publishes a list of the counties and their respective tier designations. For more information about enterprise tiers, go to the Department of Commerce's website, www.nccommerce.com, and click on "**Financial Incentives**" and select "**County Tier Designations**".

Within each tier, there may be designated "urban progress zones" or "agrarian growth zones." Urban progress zones and agrarian growth zones recognize defined areas of economic need within a tier. The Department of Commerce determines whether an area is an urban progress zone or an agrarian growth zone. Projects within these zones receive enhanced credits and are subject to the lower wage standard. The Department of Commerce publishes annually a list of urban progress zones and agrarian growth zones with a description of their boundaries.

Forms filed for this establishment. Fill in applicable circles for the forms filed for each establishment.