

## Economic Incentives Report for Credits for Investing in a Major Recycling Facility (Article 3C) For Returns Processed during Calendar Year 2025

This report contains one table of taxpayers taking this tax credit, followed by a Notes section.

Taxpayer Name	Facility Location	Facility Investment	Credits Taken
Nucor Corporation	Cofield, NC	\$22,234,104	\$2,536,567
Befesa Zinc US, Inc.	Moorestown, NC	(not available)	\$573,411
Total Credits Taken			\$3,109,978

### Notes

1. C Corporations that take income tax credits must reduce the amount of credit in accordance with G. S. 105-130.5(a) (10). This adjustment decreases the total credits taken from the amount shown above by \$27,388.
2. Information from taxpayer returns, including taxpayer errors and omissions, is shown as reported. All returns are subject to audit. Amounts may be adjusted for amended returns received during the current calendar year.
3. Amounts for any one taxpayer may reflect credits taken in multiple years. Affiliated taxpayers are reported individually.
4. Date of latest version of report: April 30, 2026
5. Source: Tax Processing, Research & Equity Division, North Carolina Department of Revenue