2004 Tax Credit
Worker Training
North Carolina Department of Revenue

Computation of Credit for Worker Training Provided in 2004
(If establishment is in Tier 1 or in a development zone complete Lines 1-4; all others complete Lines 5-8. This credit may be taken on the 2004 tax return.)

Part 1. Business Information
(If you trained employees at more than one establishment, use a separate Form NC-478D for Parts 1-3 for each establishment.)

Type of Business (Fill in applicable circle.)
- Air courier services
- Central office or aircraft facility
- Computer services
- Customer service center for telecommunications or financial services company in Tier 1, Tier 2, or Tier 3
- Data processing
- Electronic mail order house in Tier 1, Tier 2, or Tier 3
- Manufacturing
- Warehousing if primary business
- Warehousing if primary activity of an establishment in Tier 1, Tier 2, or Tier 3
- Wholesale trade

Name, Address, and County of Establishment

Tier, Development Zone, and Health Insurance Information (Fill in applicable circles.)
- Tier 1
- Tier 2
- Tier 3
- Tier 4
- Tier 5

Date letter signed (MM-DD-YY)

Health insurance carrier

Health insurance policy number

Part 2. Computation of Credit for Worker Training Provided in 2004
(If establishment is in Tier 1 or in a development zone complete Lines 1-4; all others complete Lines 5-8. This credit may be taken on the 2004 tax return.)

1. Number of eligible employees trained during 2004 for Tier 1 or development zone locations

2. Maximum credit for employees at Tier 1 or development zone locations
   Multiply Line 1 by $1000

3. Wages paid employees at Tier 1 or development zone locations during training
   (Not to exceed $1000 of wages paid to each employee trained)

4. Enter lesser of Line 2 or Line 3

5. Number of eligible employees trained during 2004 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

7. Wages paid employees at Tier 2, 3, 4, or 5 locations during training
   (Not to exceed $500 of wages paid to each employee trained)

8. Enter lesser of Line 6 or Line 7
Part 3. Information on Employees Trained (Attach additional pages if needed.)

<table>
<thead>
<tr>
<th>Trained Employee's Name</th>
<th>SSN</th>
<th>Hire Date</th>
<th>Number of Hours Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Part 4. Computation of Amount Eligible to be Taken in 2004

9. Credit for 2004 training
   Enter the amount from Part 2, Line 4 or Line 8

10. Carryforwards
    Portion of credit not taken for tax years 1999-2003

11. Eligible Credit Amount to Take in Tax Year 2004
    Add Lines 9 and 10; enter here and on Form NC-478, Part 1, Line 4

<table>
<thead>
<tr>
<th>Franchise</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>