

2013 Tax Credit Technology Development

North Carolina Department of Revenue

Legal Name (First 10 Characters)

SSN or FEIN

Part 1. Qualifying Information**▶ Type of Research Expenses**

(Fill in applicable circles.)

- ☐ Small Business
- ☐ Low-tier Research
- ☐ University Research
- ☐ Eco-Industrial Park
- ☐ Other

**Name, Address, and County
at which Credit is Generated****Other Business Information**▶ Wage standard for county
where R & D is conducted▶ Average weekly wage of
all jobs at this establishment

Health insurance carrier

Health insurance policy number

Part 2. Computation of Credit for Research Performed in an Eco-Industrial Park

(If you complete Part 2, do not complete Parts 3, 4 or 5 for the same expenses. This credit must be taken in 2013.)

1. Total qualified Eco-Industrial Park research expenses

▶ _____ .00

2. Credit amount for Eco-Industrial Park research expenses

Multiply Line 1 by 35.0%

▶ _____ .00

Part 3. Computation of Credit for North Carolina University Research Expenses

(If you complete Part 3, do not complete Parts 2, 4 or 5 for the same expenses. This credit must be taken in 2013.)

3. Total N.C. university research expenses

▶ _____ .00

4. Credit amount for N.C. university research expenses

Multiply Line 3 by 20.0%

▶ _____ .00

Part 4. Computation of Credit for Qualified North Carolina Small Business Research Expenses

(If you complete Part 4, do not complete Parts 2, 3 or 5 for the same expenses. This credit must be taken in 2013.)

5. Total qualified N.C. small business research expenses

▶ _____ .00

6. Credit amount for N.C. small business research expenses

Multiply Line 5 by 3.25%

▶ _____ .00

Part 5. Computation of Credit for Qualified North Carolina Low-Tier and Other Research Expenses

(If you complete Part 5, do not complete Parts 2, 3 or 4 for the same expenses. This credit must be taken in 2013.)

7. Total qualified North Carolina low-tier and other research expenses

▶ _____ .00

8. Total qualified North Carolina low-tier research expenses

▶ _____ .00

9. Credit amount for qualified North Carolina low-tier research expenses

Multiply Line 8 by 3.25%

▶ _____ .00

10. Total qualified North Carolina other research expenses

Line 7 minus Line 9

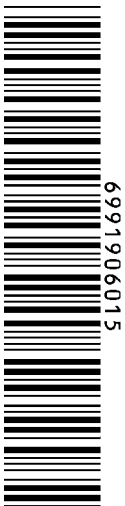
▶ _____ .00

11. Credit amount for qualified North Carolina other research expenses

















Multiply Line 10 by the applicable percentage(s) below; add the amounts and enter sum.

▶ _____ .00































- Multiply the first \$50 million by 1.25%
- Multiply the amount over \$50 million but no more than \$200 million by 2.25%
- Multiply the amount over \$200 million by 3.25%



Part 6. Computation of Credit for Interactive Digital Media *(This credit must be taken in 2013.)*

12. Total qualified Interactive Digital Media expenses		
13. Expense threshold		 <div>50000.00</div>
14. Excess of qualified Interactive Digital Media expenses over applicable threshold Line 12 minus Line 13. If zero or less, stop here; you are not eligible for the credit.		
15. Amount of Line 14 paid to a participating community college or research university		
16. Credit amount for qualified Interactive Digital Media expenses paid to a community college or research university Multiply Line 15 by 20.0%		
17. Total other qualified Interactive Digital Media expenses Line 14 minus Line 15		
18. Credit amount for other qualified Interactive Digital Media expenses Multiply Line 17 by 15.0%		
19. Maximum Credit		 <div>75000.00</div>
20. Credit amount for Interactive Digital Media Enter lesser of Line 16 plus Line 18 or Line 19		

Part 7. Computation of Amount To Be Taken in 2013	Franchise	Income
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21. Credit for N.C. Research and Development Enter the amount from Part 2, Line 2, Part 3, Line 4, Part 4, Line 6, OR the sum of Part 5, Lines 9 and 11					
22. Carryforwards Portion of credit not taken for tax years 2005-2012					
23. Credit Amount to Take in Tax Year 2013 Add Lines 21 and 22; enter here and on Form NC-478, Part 1, Line 4					
24. a. Credit for Interactive Digital Media Enter amount from Part 6, Line 20					
b. Carryforwards Portion of credit not taken for tax years 2011-2012					
c. Credit Amount to Take in Tax Year 2013 Add Lines 24a and 24b; enter here and on Form NC-478, Part 1, Line 18					

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