

## **SUBCHAPTER 01J - NORTH CAROLINA JOBS TAX CREDIT**

### **SECTION .0100 - PURPOSE AND DEFINITIONS**

#### **04 NCAC 01J .0101 BACKGROUND AND OBJECTIVES**

#### **04 NCAC 01J .0102 DEFINITIONS**

*History Note:* Authority G.S. 105-130.40(a),(b),(c), and (d); 105-151.17(a),(b),(c), and (d); Chapter 568, 1987 S.L.; Chapter 111 and 753, 1989 S.L.;  
Temporary Rule Eff. November 16, 1987 For a Period of 180 Days to Expire on May 15, 1988;  
Eff. May 1, 1988;  
Amended Eff. December 1, 1989;  
Repealed Eff. July 1, 2012.

### **SECTION .0200 - DESIGNATION OF SEVERELY DISTRESSED COUNTIES**

#### **04 NCAC 01J .0201 DESIGNATION OF SEVERLY DISTRESSED COUNTIES**

*History Note:* Authority G.S. 105-130.40(c) and (d); 105-151.17(c) and (d); Chapter 568, 1987 S.L.; Chapter 111, 1989 S.L.;  
Temporary Rule Eff. November 16, 1987 For a Period of 180 Days to Expire on May 15, 1988;  
Eff. May 1, 1988;  
Amended Eff. March 1, 1991; December 1, 1989;  
Repealed Eff. July 1, 2012.

### **SECTION .0300 - LETTER OF COMMITMENT**

#### **04 NCAC 01J .0301 LETTER OF COMMITMENT**

*History Note:* Authority G.S. 105-130.40(c) and (d); 105-151.17(c) and (d); Chapter 568, 1987 S.L.;  
Temporary Rule Eff. November 16, 1987 For a Period of 180 Days to Expire on May 15, 1988;  
Eff. May 1, 1988;  
Amended Eff. December 1, 1989;  
Repealed Eff. July 1, 2012.

### **SECTION .0400 - SUBSTANTIATION OF CREDIT CLAIMED**

#### **04 NCAC 01J .0401 SUBSTANTIATION OF CREDIT CLAIMED**

*History Note:* Authority G.S. 105-130.40(f); 105-151.17(f); Chapter 111, 1989 S.L.;  
Eff. December 1, 1989;  
Repealed Eff. July 1, 2012.

### **SECTION .0500 - DETERMINATION OF ELIGIBILITY**

#### **04 NCAC 01J .0501 DETERMINATION OF ELIGIBILITY**

*History Note:* Authority G.S. 105-130.40(b1); 105-151.17(b1); Chapter 753, 1989 S.L.;  
Eff. March 1, 1991;  
Repealed Eff. July 1, 2012.