

2006 Tax Credit
Creating New Jobs
North Carolina Department of Revenue

Legal Name (First 10 Characters)

NAICS Code of Primary Business

SSN or FEIN

Part 1. Business Information (If you created jobs at more than one establishment, use a separate Form NC-478A 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 at which Credit is Generated

[Empty box for Name, Address, and County of Establishment]

NAICS Code of Establishment ▶ _____

Wage standard for county where new jobs are located ▶ _____

Average weekly wage of new jobs ▶ _____

Average weekly wage of all jobs at this establishment ▶ _____

Tier, Zone, and Health Insurance Information (Fill in applicable circles.)

- ▶ Tier 1 Tier 2 Tier 3 Tier 4 Tier 5
- ▶ Tier based on letter of commitment Yes No
- Date letter signed (MM-DD-YY) _____
- ▶ Establishment in a development zone Yes No
- Date zone designated (MM-DD-YY) _____
- ▶ Number of new employees who live in development zone _____
- ▶ Establishment in an agrarian growth zone Yes No
- Health insurance carrier [Empty box]
- Health insurance policy number [Empty box]

Part 2. Computation of Credit Amount for Jobs Created in 2006 (The first installment of this credit may not be taken until 2007.)

1. Number of additional full-time employees in N.C. in 2006 ▶ _____

2. Number of positions included in Line 1 that are at this establishment ▶ _____

3. Credit amount for each new job if establishment is in a development or agrarian growth zone
Enter amount for applicable tier

Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	▶ _____	.00
\$16,500	\$8,000	\$7,000	\$5,000	\$4,500		

4. Credit amount for each new job if establishment is not in a development or agrarian growth zone
Enter amount for applicable tier

Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	▶ _____	.00
\$12,500	\$4,000	\$3,000	\$1,000	\$500		

5. Credit Amount for Jobs Created at this Establishment in 2006
Multiply Line 2 by Line 3 or Line 4, whichever is applicable; enter here and in the Credit History Table in Part 5 ▶ _____ .00

6. Amount of each future installment
Divide Line 5 by the number 4 (Credit is taken in 4 installments) ▶ _____ .00



Part 3. Information on Additional Full-Time Employees (Attach additional pages if needed.)

New Employee's Name	SSN	Hire Date	Number of Hours Worked

Part 4. Computation of Amount To Be Taken in 2006		Franchise	Income
7. 1st Installment of 2005 Credit 1/4th of 2005 credit amount	▶	_____ .00	_____ .00
8. 2nd Installment of 2004 Credit 1/4th of 2004 credit amount	▶	_____ .00	_____ .00
9. 3rd Installment of 2003 Credit 1/4th of 2003 credit amount	▶	_____ .00	_____ .00
10. 4th Installment of 2002 Credit 1/4th of 2002 credit amount	▶	_____ .00	_____ .00
11. Carryforwards Portion of installments not taken for tax years 1997-2004	▶	_____ .00	_____ .00
12. Credit Amount to Take in Tax Year 2006 Add Lines 7-11; enter here and on Form NC-478, Part 1, Line 1	▶	_____ .00	_____ .00

Part 5. Jobs Credit History Table							
Tax Year	2002	2003	2004	2005	2006		
Highest Number of Full-time Employees in NC During Year							
Credit Amount							
Installments	1st	Franchise	Taken in 2003	Taken in 2004	Taken in 2005	Taken in 2006	Taken in 2007
		Income					
	2nd	Franchise	Taken in 2004	Taken in 2005	Taken in 2006	Taken in 2007	Taken in 2008
		Income					
	3rd	Franchise	Taken in 2005	Taken in 2006	Taken in 2007	Taken in 2008	Taken in 2009
		Income					
	4th	Franchise	Taken in 2006	Taken in 2007	Taken in 2008	Taken in 2009	Taken in 2010
		Income					
	Carryforwards Taken						
	Carryforwards to Take in Future						
	Expired Installments						

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