

2013 Tax Credit Creating New Jobs

North Carolina Department of Revenue

Legal Name (First 10 Characters) _____	SSN or FEIN _____
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Part 1. Computation of Credit for Jobs Created in 2013 (If you created jobs in more than one county, use a separate Form NC-478J for each county. The first installment of this credit may not be taken until 2014.)

1. County where new jobs were created ▶ _____

2. Average number of full-time employees in NC during 2013 ▶ _____

3. Average number of full-time employees in NC during 2012 ▶ _____

4. Maximum number of new jobs in NC eligible for credit in 2013
Line 2 minus Line 3; if zero or less, stop here; you are not eligible for credit ▶ _____

5. Number of new jobs included in Line 4 located in this county but NOT in an agrarian growth zone, urban progress zone, or port enhancement zone ▶ _____

6. Tier threshold for county (Enter amount for applicable Tier) ▶ _____

Tier 1	Tier 2	Tier 3
5	10	15

7. Compare the number of jobs on Line 5 with the amount on Line 6. If the number of jobs on Line 5 is less than the amount on Line 6, skip Lines 7 and 8 and go to Line 9. If the number of jobs on Line 5 is greater than or equal to Line 6, enter the number of jobs from Line 5. ▶ _____

8. Credit amount for each new job created in this county NOT located in an agrarian growth zone, urban progress zone, or port enhancement zone (Multiply Line 7 by credit amount for the applicable Tier from the table below) ▶ _____ .00

Tier 1	Tier 2	Tier 3
\$12,500	\$5,000	\$750

9. Number of new jobs included in Line 4 located in this county AND in an agrarian growth zone, urban progress zone, or port enhancement zone ▶ _____

10. Tier threshold for an agrarian growth zone, urban progress zone, or port enhancement zone 5

11. Compare the number of jobs on Line 9 with the amount on Line 10. If the number of jobs on Line 9 is less than the amount on Line 10, skip Lines 11 through 15 and go to Line 16. If the number of jobs on Line 9 is greater than or equal to Line 10, enter the number of jobs from Line 9. ▶ _____

12. Credit for new jobs located in an agrarian growth zone, urban progress zone, or port enhancement zone (Multiply Line 11 by credit amount for the applicable Tier from the table below) ▶ _____ .00

Tier 1	Tier 2	Tier 3
\$13,500	\$6,000	\$1,750

13. Number of new jobs included in Line 9 that are filled by residents of that zone or by individuals who were unemployed for at least 26 consecutive weeks prior to being hired ▶ _____

14. Multiply Line 13 by \$2,000 ▶ _____ .00

15. Total credit amount for new jobs located in an agrarian growth zone, urban progress zone, or port enhancement zone in 2013 (Add Line 12 and Line 14) ▶ _____ .00

16. Total Credit for New Jobs Created in this County in 2013
Add Line 8 and Line 15; enter here and in the Jobs Credit History Table Part 3 ▶ _____ .00

17. Amount of each future installment ▶ _____ .00
Divide Line 16 by the number 4 (Credit is taken in 4 installments)



Name _____ SSN or FEIN _____

Part 2. Computation of Amount To Be Taken in 2013		Franchise	Income
18. 1st Installment of 2012 Credit 1/4 of the 2012 Credit Amount	▶	_____ .00	_____ .00
19. 2nd Installment of 2011 Credit 1/4 of the 2011 Credit Amount	▶	_____ .00	_____ .00
20. 3rd Installment of 2010 Credit 1/4 of the 2010 Credit Amount	▶	_____ .00	_____ .00
21. 4th Installment of 2009 Credit 1/4 of the 2009 Credit Amount	▶	_____ .00	_____ .00
22. Carryforwards Portion of installment not taken for tax years 2008-2011	▶	_____ .00	_____ .00
23. Credit Amount to Take in Tax Year 2013 Add Lines 18-22; enter here and on Form NC-478, Part 1, Line 1b	▶	_____ .00	_____ .00

Part 3. Jobs Credit History Table							
Tax Year		2009	2010	2011	2012	2013	
Credit Amount (Include all counties)							
Installments	1st	Franchise	<i>Taken in 2010</i>	<i>Taken in 2011</i>	<i>Taken in 2012</i>	<i>Taken in 2013</i>	<i>Taken in 2014</i>
		Income					
	2nd	Franchise	<i>Taken in 2011</i>	<i>Taken in 2012</i>	<i>Taken in 2013</i>	<i>Taken in 2014</i>	<i>Taken in 2015</i>
		Income					
	3rd	Franchise	<i>Taken in 2012</i>	<i>Taken in 2013</i>	<i>Taken in 2014</i>	<i>Taken in 2015</i>	<i>Taken in 2016</i>
		Income					
	4th	Franchise	<i>Taken in 2013</i>	<i>Taken in 2014</i>	<i>Taken in 2015</i>	<i>Taken in 2016</i>	<i>Taken in 2017</i>
		Income					
	Carryforwards Taken						
	Carryforwards to Take in Future						
	Expired Installments						

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