

2002 Tax Credit  
Creating New Jobs  
North Carolina Department of Revenue

Legal Name (First 10 Characters)	NAICS Code of Primary Business	SSN or FEIN
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**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.)

<p>▶ <b>Type of Business</b> (Fill in applicable circle.)</p> <p><input type="radio"/> Air courier services</p> <p><input type="radio"/> Central office or aircraft facility</p> <p><input type="radio"/> Computer services</p> <p><input type="radio"/> Customer service center for telecommunications or financial services company in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Data processing</p> <p><input type="radio"/> Electronic mail order house in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Manufacturing</p> <p><input type="radio"/> Warehousing if primary business</p> <p><input type="radio"/> Warehousing if primary activity of an establishment in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Wholesale trade</p>	<p><b>Name, Address, and County of Establishment</b></p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p>NAICS Code of Establishment ▶ _____</p> <p>Wage standard for county where new jobs are located ▶ _____</p> <p>Average weekly wage of new jobs ▶ _____</p> <p>Average weekly wage of all jobs at this establishment ▶ _____</p>	<p><b>Tier, Development Zone, and Health Insurance Information</b> (Fill in applicable circles.)</p> <p>▶ <input type="radio"/> Tier 1 <input type="radio"/> Tier 2 <input type="radio"/> Tier 3 <input type="radio"/> Tier 4 <input type="radio"/> Tier 5</p> <p>▶ <input type="radio"/> Tier based on letter of commitment</p> <p>Date letter signed (MM-DD-YY) _____</p> <p>▶ <input type="radio"/> Establishment in a development zone</p> <p>Date zone designated (MM-DD-YY) _____</p> <p>Number of new employees who live in development zone ▶ _____</p> <p>Health insurance carrier _____</p> <p>Health insurance policy number _____</p>
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**Part 2. Computation of Eligible Credit Amount for Jobs Created in 2002** (The first installment of this credit must be taken on the 2003 tax return.)

1. Number of additional full-time employees in N.C. in 2002 ▶ \_\_\_\_\_

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 zone (Enter amount for applicable tier)

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

4. Credit amount for each new job if establishment is not in a development zone (Enter amount for applicable tier)

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

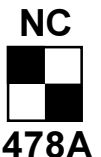
5. **Eligible Credit Amount for Jobs Created at this Establishment in 2002**  
Multiply Line 2 by Line 3 or Line 4, whichever is applicable; enter here and in the Credit History Table in Part 5 ▶ \_\_\_\_\_ .00

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	Termination Date	Number of Hours Worked

6990306004



Name \_\_\_\_\_

SSN or FEIN \_\_\_\_\_

**Part 4. Computation of Amount Eligible To Be Taken in 2002**

	Franchise	Income
7. <b>1st Installment of 2001 Credit</b> 1/4th of 2001 eligible credit amount	.00	.00
8. <b>2nd Installment of 2000 Credit</b> 1/4th of 2000 eligible credit amount	.00	.00
9. <b>3rd Installment of 1999 Credit</b> 1/4th of 1999 eligible credit amount	.00	.00
10. <b>4th Installment of 1998 Credit</b> 1/4th of 1998 eligible credit amount	.00	.00
11. <b>Carryforwards</b> Installments not taken for jobs created in tax years 1993-2000	.00	.00
12. <b>Eligible Credit Amount to Take in Tax Year 2002</b> 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	1998	1999	2000	2001	2002
Full-time Employees in N.C. at Year-end					
Eligible Credit Amount					
	<i>Taken in 1999</i>	<i>Taken in 2000</i>	<i>Taken in 2001</i>	<i>Taken in 2002</i>	<i>Taken in 2003</i>
<b>1st</b>	Franchise				
	Income				
	<i>Taken in 2000</i>	<i>Taken in 2001</i>	<i>Taken in 2002</i>	<i>Taken in 2003</i>	<i>Taken in 2004</i>
<b>2nd</b>	Franchise				
	Income				
	<i>Taken in 2001</i>	<i>Taken in 2002</i>	<i>Taken in 2003</i>	<i>Taken in 2004</i>	<i>Taken in 2005</i>
<b>3rd</b>	Franchise				
	Income				
	<i>Taken in 2002</i>	<i>Taken in 2003</i>	<i>Taken in 2004</i>	<i>Taken in 2005</i>	<i>Taken in 2006</i>
<b>4th</b>	Franchise				
	Income				
Carryforwards Taken					
Carryforwards to Take in Future					
Expired Installments					

Installments

6990406004

