NC-478A
Web
11-07

2007 Tax Credit
Creating New Jobs
North Carolina Department of Revenue

File with NC-478

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

Part 1. Qualifying 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

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 ___ – ___ – ___

▶ Establishment in a development zone ○ Yes ○ No

Date zone designated ___ – ___ – ___

▶ Number of new employees who live in development zone ___

▶ Establishment in an agrarian growth zone ○ Yes ○ No

Health insurance carrier ___

Health insurance policy number ___

Part 2. Computation of Credit Amount for Jobs Created in 2007 with Signed Letter of Commitment
(The first installment of this credit may not be taken until 2008.)

1. Number of additional full-time employees in N.C. in 2007 ▶ ___

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
$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 or agrarian growth 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. Credit Amount for Jobs Created at this Establishment in 2007
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

6990306009

Name _____ **SSN or FEIN** _____

Part 4. Computation of Amount To Be Taken in 2007	Franchise	Income
7. 1st Installment of 2006 Credit 1/4th of 2006 credit amount ▶	.00	.00
8. 2nd Installment of 2005 Credit 1/4th of 2005 credit amount ▶	.00	.00
9. 3rd Installment of 2004 Credit 1/4th of 2004 credit amount ▶	.00	.00
10. 4th Installment of 2003 Credit 1/4th of 2003 credit amount ▶	.00	.00
11. Carryforwards Portion of installments not taken for tax years 1998-2005 ▶	.00	.00
12. Credit Amount to Take in Tax Year 2007 Add Lines 7-11; enter here and on Form NC-478, Part 1, Line 1a ▶	.00	.00

Part 5. Jobs Credit History Table

Tax Year	2003	2004	2005	2006	2007
Highest Number of Full-time Employees in NC During Year					
Credit Amount					

Installments

		2003	2004	2005	2006	2007
1st		*Taken in 2004*	*Taken in 2005*	*Taken in 2006*	*Taken in 2007*	*Taken in 2008*
	Franchise					
	Income					
2nd		*Taken in 2005*	*Taken in 2006*	*Taken in 2007*	*Taken in 2008*	*Taken in 2009*
	Franchise					
	Income					
3rd		*Taken in 2006*	*Taken in 2007*	*Taken in 2008*	*Taken in 2009*	*Taken in 2010*
	Franchise					
	Income					
4th		*Taken in 2007*	*Taken in 2008*	*Taken in 2009*	*Taken in 2010*	*Taken in 2011*
	Franchise					
	Income					

	2003	2004	2005	2006	2007
Carryforwards Taken					
Carryforwards to Take in Future					
Expired Installments					