NC-478A
9-02

2002 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. 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

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, Development 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

Date letter signed *(MM-DD-YY)* – –

▶ ○ Establishment in a development zone

Date zone designated *(MM-DD-YY)* – –

Number of new employees who live in development zone ▶

Health insurance carrier

Health insurance policy number

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 establisment 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

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Name _____ SSN or FEIN _____

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

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

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