



2003 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
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

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>Type of Business (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>Name, Address, and County of Establishment</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p>NAICS Code of Establishment ▶ <input style="width: 50px;" type="text"/></p> <p>Wage standard for county where new jobs are located ▶ <input style="width: 50px;" type="text"/></p> <p>Average weekly wage of new jobs ▶ <input style="width: 50px;" type="text"/></p> <p>Average weekly wage of all jobs at this establishment ▶ <input style="width: 50px;" type="text"/></p>	<p>Tier, Development Zone, and Health Insurance Information (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) <input style="width: 20px;" type="text"/>-<input style="width: 20px;" type="text"/>-<input style="width: 20px;" type="text"/></p> <p>▶ <input type="radio"/> Establishment in a development zone</p> <p>Date zone designated (MM-DD-YY) <input style="width: 20px;" type="text"/>-<input style="width: 20px;" type="text"/>-<input style="width: 20px;" type="text"/></p> <p>Number of new employees who live in development zone ▶ <input style="width: 50px;" type="text"/></p> <p>Health insurance carrier <input style="width: 100px;" type="text"/></p> <p>Health insurance policy number <input style="width: 100px;" type="text"/></p>
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Part 2. Computation of Eligible Credit Amount for Jobs Created in 2003 (The first installment of this credit must be taken on the 2004 tax return.)

1. Number of additional full-time employees in N.C. in 2003 ▶

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	▶ <input style="width: 50px;" type="text"/> .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	▶ <input style="width: 50px;" type="text"/> .00

5. **Eligible Credit Amount for Jobs Created at this Establishment in 2003**
 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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