

2009 Tax Credit Creating New Jobs

North Carolina Department of Revenue

Legal Name (First 10 Characters) <input style="width: 95%; height: 20px;" type="text"/>	NAICS Code of Primary Business <input style="width: 95%; height: 20px;" type="text"/>	SSN or FEIN <input style="width: 95%; height: 20px;" type="text"/>
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Part 1. Computation of Credit Amount for Jobs Created in 2008

For most taxpayers, the credit for creating new jobs expired for jobs created on or after January 1, 2007. Taxpayers who created jobs prior to January 1, 2007 may continue to take the remaining installments and carryforwards of prior years' credits by completing Parts 2 and 3. (See the instructions for NC-478A for exceptions to the sunset and further instructions.)

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	▶ <input style="width: 100px;" type="text"/> .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	▶ <input style="width: 100px;" type="text"/> .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 3 ▶ .00

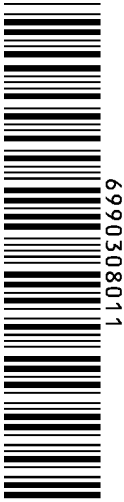
6. Amount of each future installment ▶ .00
Divide Line 5 by the number 4 (Credit is taken in 4 installments)

NOT APPLICABLE

Part 2. Computation of Amount To Be Taken in 2009

	Franchise	Income
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1. 2nd Installment of 2007 Credit 1/4th of 2007 credit amount	▶ <input style="width: 95%; height: 20px;" type="text"/> .00	<input style="width: 95%; height: 20px;" type="text"/> .00
2. 3rd Installment of 2006 Credit 1/4th of 2006 credit amount	▶ <input style="width: 95%; height: 20px;" type="text"/> .00	<input style="width: 95%; height: 20px;" type="text"/> .00
3. 4th Installment of 2005 Credit 1/4th of 2005 credit amount	▶ <input style="width: 95%; height: 20px;" type="text"/> .00	<input style="width: 95%; height: 20px;" type="text"/> .00
4. Carryforwards Portion of installments not taken for tax years 2000-2006	▶ <input style="width: 95%; height: 20px;" type="text"/> .00	<input style="width: 95%; height: 20px;" type="text"/> .00
5. Credit Amount to Take in Tax Year 2009 Add Lines 1-4; enter here and on Form NC-478, Part 1, Line 1a	▶ <input style="width: 95%; height: 20px;" type="text"/> .00	<input style="width: 95%; height: 20px;" type="text"/> .00



NC-478A

Name _____ SSN or FEIN _____

Part 3. Jobs Credit History Table

Tax Year		2005	2006	2007	
Highest Number of Full-time Employees in NC During Year					
Credit Amount					
Installments	1st	Franchise	<i>Taken in 2006</i>	<i>Taken in 2007</i>	
		Income			
	2nd	Franchise	<i>Taken in 2007</i>	<i>Taken in 2008</i>	<i>Taken in 2009</i>
		Income			
	3rd	Franchise	<i>Taken in 2008</i>	<i>Taken in 2009</i>	<i>Taken in 2010</i>
		Income			
	4th	Franchise	<i>Taken in 2009</i>	<i>Taken in 2010</i>	<i>Taken in 2011</i>
		Income			
	Carryforwards Taken				
	Carryforwards to Take in Future				
	Expired Installments				



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