

2000 Tax Credit
Creating New Jobs
North Carolina Department of Revenue

Legal Name (First 10 Characters)	SSN or FEIN
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Requirements (See Article 3A of G.S. Chapter 105 and the Corporate Tax Bulletins for more information.)

- Be engaged in a type of business listed below
 - Have at least 5 full-time employees in N.C.
 - Hire at least 1 additional full-time employee in N.C. during the tax year
 - Meet the wage standard for the jobs created
- Provide health insurance for the positions for which the credit is claimed
 - Have a good environmental and OSHA record
 - Attach a certification of eligibility from the N.C. Secretary of Commerce

Business Information: Use a separate Form NC-478A for each tier in which you created jobs. If you created jobs at more than one business location in the same tier, complete this section for one location and attach a sheet giving the requested information for each additional location in the tier.

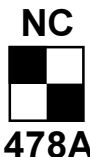
<p>Type of Business Fill in applicable circle:</p> <p><input type="radio"/> Air courier services</p> <p><input type="radio"/> Central administrative office with 40 new jobs</p> <p><input type="radio"/> Customer service center in Tier 1 or Tier 2</p> <p><input type="radio"/> Data processing</p> <p><input type="radio"/> Electronic mail order house with 250 new jobs in Tier 1 or Tier 2</p> <p><input type="radio"/> Manufacturing</p> <p><input type="radio"/> Warehousing</p> <p><input type="radio"/> Wholesale trade</p>	<p>Name and Address of Business Location</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Qualifying Information</p> <p>NAICS Code of Business Location <input style="width: 50px;" type="text"/></p> <p>Wage standard for tier of business location at time of application <input style="width: 50px;" type="text"/></p> <p>Average weekly wage of new jobs <input style="width: 50px;" type="text"/></p> <p>Number of full-time employees in N.C. before new jobs <input style="width: 50px;" type="text"/></p> <p>Health insurance carrier <input style="width: 50px;" type="text"/></p>	<p>Tier and Status Information Fill in all applicable circles:</p> <p><input type="radio"/> Tier 1 <input type="radio"/> Development zone Date zone designated _____</p> <p><input type="radio"/> Tier 2 <input type="radio"/> Tier based on letter of commitment Date letter signed _____</p> <p><input type="radio"/> Tier 3 <input type="radio"/> Large investment (\$150 million) Investment at year-end _____</p> <p><input type="radio"/> Tier 4 <input type="radio"/> Taxpayer is insurer subject to gross premiums tax</p> <p><input type="radio"/> Tier 5</p>
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Part 1. Computation of Eligible Credit Amount for Jobs Created in 2000

(The first installment of this credit must be taken on the 2001 tax return.)

1. Number of additional full-time employees hired in 2000 for positions in the tier	_____										
2. Credit amount for each new job <i>(Enter amount for applicable tier)</i>											
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%;">Tier 1</td> <td style="width:20%;">Tier 2</td> <td style="width:20%;">Tier 3</td> <td style="width:20%;">Tier 4</td> <td style="width:20%;">Tier 5</td> </tr> <tr> <td align="center">\$12,500</td> <td align="center">\$4,000</td> <td align="center">\$3,000</td> <td align="center">\$1,000</td> <td align="center">\$500</td> </tr> </table>	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	\$12,500	\$4,000	\$3,000	\$1,000	\$500	_____ .00
Tier 1	Tier 2	Tier 3	Tier 4	Tier 5							
\$12,500	\$4,000	\$3,000	\$1,000	\$500							
3. Multiply Line 1 by Line 2	_____ .00										
4. Number of positions included in Line 1 that are in a development zone	_____										
5. Multiply Line 4 by \$4,000	_____ .00										
6. Eligible Credit Amount for Jobs Created in 2000 Add Lines 3 and 5; enter here and in the Credit History table in Part 3	_____ .00										
7. Amount of each future installment Divide Line 6 by the number 4 (Credit is taken in 4 installments)	_____ .00										

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Legal Name (First 10 Characters)

SSN or FEIN

Part 2. Information on Additional Full-Time Employees (Attach additional pages if needed)

New Employee's Name	SSN	Location of New Job	Place of Residence Before Taking New Job	Tier of Residence	Residence in Dev. Zone?

Part 3. Jobs Credit History - In the columns for tax years 1996 through 1999, list the eligible credit amount for which the taxpayer qualified in the tax year, the subsequent installments of that credit that have been taken in following years, and any other information requested. In the column for tax year 2000, list only the 2000 eligible credit amount from Part 1, Line 6. Credits expire in the year the taxpayer has fewer employees than in the year the taxpayer qualified for the credit or the taxpayer fails to provide health insurance for the positions for which the taxpayer qualified for the credit. The credit for jobs created prior to August 1, 1996 can be taken only against income tax.

Tax Year	1996	1997	1998	1999	2000
Full-time Employees in N.C. at Year-end					
Eligible Credit Amount					
Installments	<i>Taken in 1997</i>	<i>Taken in 1998</i>	<i>Taken in 1999</i>	<i>Taken in 2000</i>	<i>Taken in 2001</i>
1st Franchise					
Income					
2nd Franchise	<i>Taken in 1998</i>	<i>Taken in 1999</i>	<i>Taken in 2000</i>	<i>Taken in 2001</i>	<i>Taken in 2002</i>
Income					
3rd Franchise	<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>
Income					
4th Franchise	<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>
Income					
Carryforwards Taken					
Carryforwards to Take in Future					
Expired Installments					

Part 4. Computation of Amount Eligible To Be Taken in 2000

	Franchise	Income
1. 1st Installment of 1999 Credit Part 1, Line 7 of 1999 Form NC-478A (1999 Form NC-478A, Part 1, Line 7)	.00	.00
2. 2nd Installment of 1998 Credit 1/4th of 1998 eligible credit amount	.00	.00
3. 3rd Installment of 1997 Credit 1/4th of 1997 eligible credit amount	.00	.00
4. 4th Installment of 1996 Credit 1/4th of 1996 eligible credit amount	.00	.00
5. Carryforwards Installments not taken for jobs created in tax years 1991 - 1998	.00	.00
6. Eligible Credit Amount to Take in Tax Year 2000 Add Lines 1- 5; enter here and on Form NC-478, Part 1, Line 1	.00	.00

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