

**2009 Tax Credit
Creating New Jobs**
North Carolina Department of Revenue

Legal Name (First 10 Characters)

SSN or FEIN

Part 1. Computation of Credit for Jobs Created in 2009 (If you created jobs in more than one county, use a separate Form NC-478J for each county. The first installment of this credit may not be taken until 2010.)

1. County where new jobs were created ▶ _____

2. Average number of full-time employees in NC during 2009 ▶ _____

3. Average number of full-time employees in NC during 2008 ▶ _____

4. Maximum number of new jobs in NC eligible for credit in 2009
Line 2 minus Line 3; if zero or less, stop here; you are not eligible for credit ▶ _____

5. Number of new jobs included in Line 4 located in this county but NOT in urban progress or agrarian growth zone ▶ _____

6. Tier threshold for county (Enter amount for applicable Tier)

Tier 1	Tier 2	Tier 3
5	10	15

▶ _____

7. Compare the number of jobs on Line 5 with the amount on Line 6. If the number of jobs on Line 5 is less than the amount on Line 6, skip Lines 7 and 8 and go to Line 9. If the number of jobs on Line 5 is greater than or equal to Line 6, enter the number of jobs from Line 5. ▶ _____

8. Credit amount for each new job created in this county NOT located in urban progress or agrarian growth zone (Multiply Line 7 by credit amount for the applicable Tier from the table below)

Tier 1	Tier 2	Tier 3
\$12,500	\$5,000	\$750

▶ _____ .00

9. Number of new jobs included in Line 4 located in this county AND in urban progress or agrarian growth zone ▶ _____

10. Tier threshold for urban progress or agrarian growth zone 5

11. Compare the number of jobs on Line 9 with the amount on Line 10. If the number of jobs on Line 9 is less than the amount on Line 10, skip Lines 11 through 15 and go to Line 16. If the number of jobs on Line 9 is greater than or equal to Line 10, enter the number of jobs from Line 9. ▶ _____

12. Credit for new jobs located in urban progress or agrarian growth zone
Multiply Line 11 by credit amount for the applicable Tier from the table below

Tier 1	Tier 2	Tier 3
\$13,500	\$6,000	\$1,750

▶ _____ .00

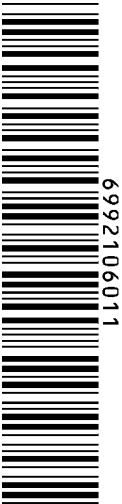
13. Number of new jobs included in Line 9 that are filled by residents of that zone or by individuals who were unemployed for at least 26 consecutive weeks prior to being hired ▶ _____

14. Multiply Line 13 by \$2,000 ▶ _____ .00

15. Total credit amount for new jobs located in an urban progress or agrarian growth zone in 2009 (Add Line 12 and Line 14) ▶ _____ .00

16. Total Credit for New Jobs Created in this County in 2009
Add Line 8 and Line 15; enter here and in the Jobs Credit History Table Part 3 ▶ _____ .00













17. Amount of each future installment
Divide Line 16 by the number 4 (Credit is taken in 4 installments) ▶ _____ .00



Part 2. Computation of Amount To Be Taken in 2009

Franchise

Income

<p>18. 1st Installment of 2008 Credit 1/4 of the 2008 Credit Amount</p>	▶		.00		.00
<p>19. 2nd Installment of 2007 Credit 1/4 of the 2007 Credit Amount</p>	▶		.00		.00
<p>20. 3rd Installment <i>(Credit may not be taken until 2010)</i></p>	▶				
<p>21. 4th Installment <i>(Credit may not be taken until 2011)</i></p>	▶				
<p>22. Carryforward Portion of installment not taken for tax year 2007</p>	▶		.00		.00
<p>23. Credit Amount to Take in Tax Year 2009 Add Lines 18-22; enter here and on Form NC-478, Part 1, Line 1b</p>	▶		.00		.00

Part 3. Jobs Credit History Table

Tax Year		2007	2008	2009	2010	2011	
Credit Amount (Include all counties)							
Installments	1st	Franchise	Taken in 2008	Taken in 2009	Taken in 2010	Taken in 2011	
		Income					
	2nd	Franchise	Taken in 2009	Taken in 2010	Taken in 2011	Taken in 2012	Taken in 2013
		Income					
	3rd	Franchise	Taken in 2010	Taken in 2011	Taken in 2012	Taken in 2013	Taken in 2014
		Income					
	4th	Franchise	Taken in 2011	Taken in 2012	Taken in 2013	Taken in 2014	Taken in 2015
		Income					
	Carryforwards Taken						
	Carryforwards to Take in Future						
	Expired Installments						

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