

## 2010 Tax Credit Creating New Jobs

North Carolina Department of Revenue

Legal Name <i>(First 10 Characters)</i>	SSN or FEIN

**Part 1. Computation of Credit for Jobs Created in 2010** *(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 2011.)*

1. County where new jobs were created ▶ \_\_\_\_\_

2. Average number of full-time employees in NC during 2010 ▶ \_\_\_\_\_

3. Average number of full-time employees in NC during 2009 ▶ \_\_\_\_\_

4. Maximum number of new jobs in NC eligible for credit in 2010  
*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

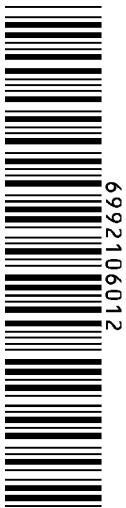
13. Number of new jobs included in Line 9 that are filled by residents of that zone or by individuals who were unemployed for at least 26 consecutive weeks prior to being hired ▶ \_\_\_\_\_

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 2010 *(Add Line 12 and Line 14)* ▶ \_\_\_\_\_ .00

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

**Part 3. Jobs Credit History Table**

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

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