
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
   - Enter amount.

2. Number of positions included in Line 1 that are at this establishment
   - Enter amount.

3. Credit amount for each new job if establishment is in a development or agrarian growth zone
   - Tier 1: $16,500
   - Tier 2: $8,000
   - Tier 3: $7,000
   - Tier 4: $5,000
   - Tier 5: $4,500
   - Enter amount for applicable tier.

4. Credit amount for each new job if establishment is not in a development or agrarian growth zone
   - Tier 1: $12,500
   - Tier 2: $4,000
   - Tier 3: $3,000
   - Tier 4: $1,000
   - Tier 5: $500
   - Enter amount for applicable tier.

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 5.

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

Part 2. Computation of Amount To Be Taken in 2008

1. 1st Installment of 2007 Credit
   - 1/4th of 2007 credit amount
   - Enter amount.

2. 2nd Installment of 2006 Credit
   - 1/4th of 2006 credit amount
   - Enter amount.

3. 3rd Installment of 2005 Credit
   - 1/4th of 2005 credit amount
   - Enter amount.

4. 4th Installment of 2004 Credit
   - 1/4th of 2004 credit amount
   - Enter amount.

5. Carryforwards
   - Portion of installments not taken for tax years 1999-2006
   - Enter amount.

6. Credit Amount to Take in Tax Year 2008
   - Add Lines 1-5; enter here and on Form NC-478, Part 1, Line 1a
   - Enter amount.
### Part 3. Jobs Credit History Table

<table>
<thead>
<tr>
<th>Highest Number of Full-time Employees in NC During Year</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit Amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Installments</th>
<th>1st (Franchise)</th>
<th>1st (Income)</th>
<th>2nd (Franchise)</th>
<th>2nd (Income)</th>
<th>3rd (Franchise)</th>
<th>3rd (Income)</th>
<th>4th (Franchise)</th>
<th>4th (Income)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taken in 2005</td>
<td></td>
<td></td>
<td>Taken in 2006</td>
<td></td>
<td>Taken in 2007</td>
<td></td>
<td>Taken in 2008</td>
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<tr>
<td>Taken in 2006</td>
<td></td>
<td></td>
<td>Taken in 2007</td>
<td></td>
<td>Taken in 2008</td>
<td></td>
<td>Taken in 2009</td>
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<tr>
<td>Taken in 2007</td>
<td></td>
<td></td>
<td>Taken in 2008</td>
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<td>Taken in 2009</td>
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<td>Taken in 2008</td>
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<td></td>
<td>Taken in 2009</td>
<td></td>
<td>Taken in 2010</td>
<td></td>
<td>Taken in 2011</td>
<td></td>
</tr>
</tbody>
</table>

| Carryforwards Taken |      |      |      |      |
| Carryforwards to Take in Future |      |      |      |      |
| Expired Installments |      |      |      |      |