

# 2003 Tax Credit Creating New Jobs

North Carolina Department of Revenue

Legal Name (First 10 Characters)

NAICS Code of Primary Business

SSN or FEIN

**Part 1. Business Information** (If you created jobs at more than one establishment, use a separate Form NC-478A for Parts 1-3 for each establishment.)

<p><b>Type of Business</b> (Fill in applicable circle.)</p> <p><input type="radio"/> Air courier services</p> <p><input type="radio"/> Central office or aircraft facility</p> <p><input type="radio"/> Computer services</p> <p><input type="radio"/> Customer service center for telecommunications or financial services company in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Data processing</p> <p><input type="radio"/> Electronic mail order house in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Manufacturing</p> <p><input type="radio"/> Warehousing if primary business</p> <p><input type="radio"/> Warehousing if primary activity of an establishment in Tier 1, Tier 2, or Tier 3</p> <p><input type="radio"/> Wholesale trade</p>	<p><b>Name, Address, and County of Establishment</b></p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p>NAICS Code of Establishment <input type="text"/></p> <p>Wage standard for county where new jobs are located <input type="text"/></p> <p>Average weekly wage of new jobs <input type="text"/></p> <p>Average weekly wage of all jobs at this establishment <input type="text"/></p>	<p><b>Tier, Development Zone, and Health Insurance Information</b> (Fill in applicable circles.)</p> <p><input type="radio"/> Tier 1 <input type="radio"/> Tier 2 <input type="radio"/> Tier 3 <input type="radio"/> Tier 4 <input type="radio"/> Tier 5</p> <p><input type="radio"/> Tier based on letter of commitment</p> <p>Date letter signed (MM-DD-YY) <input type="text"/></p> <p><input type="radio"/> Establishment in a development zone</p> <p>Date zone designated (MM-DD-YY) <input type="text"/></p> <p>Number of new employees who live in development zone <input type="text"/></p> <p>Health insurance carrier <input type="text"/></p> <p>Health insurance policy number <input type="text"/></p>
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**Part 2. Computation of Eligible Credit Amount for Jobs Created in 2003** (The first installment of this credit must be taken on the 2004 tax return.)

1. Number of additional full-time employees in N.C. in 2003

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 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

4. Credit amount for each new job if establishment is not in a development 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

5. Eligible Credit Amount for Jobs Created at this Establishment in 2003  
Multiply Line 2 by Line 3 or Line 4, whichever is applicable; enter here and in the Credit History Table in Part 5  .00

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

**Part 3. Information on Additional Full-Time Employees** (Attach additional pages if needed.)

New Employee's Name	SSN	Hire Date	Termination Date	Number of Hours Worked
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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Name \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

**Part 4. Computation of Amount Eligible To Be Taken in 2003**

	Franchise	Income
7. <b>1st Installment of 2002 Credit</b> 1/4th of 2002 eligible credit amount	▶ _____ .00	▶ _____ .00
8. <b>2nd Installment of 2001 Credit</b> 1/4th of 2001 eligible credit amount	▶ _____ .00	▶ _____ .00
9. <b>3rd Installment of 2000 Credit</b> 1/4th of 2000 eligible credit amount	▶ _____ .00	▶ _____ .00
10. <b>4th Installment of 1999 Credit</b> 1/4th of 1999 eligible credit amount	▶ _____ .00	▶ _____ .00
11. <b>Carryforwards</b> Portion of installments not taken in tax years 1994-2001	▶ _____ .00	▶ _____ .00
12. <b>Eligible Credit Amount to Take in Tax Year 2003</b> Add Lines 7-11; enter here and on Form NC-478, Part 1, Line 1	▶ _____ .00	▶ _____ .00

**Part 5. Jobs Credit History Table**

Tax Year		1999	2000	2001	2002	2003	
<b>Full-time Employees in N.C. at Year-end</b>							
<b>Eligible Credit Amount</b>							
<b>Installments</b>	<b>1st</b>	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					
	<b>2nd</b>	Franchise	<i>Taken in 2001</i>	<i>Taken in 2002</i>	<i>Taken in 2003</i>	<i>Taken in 2004</i>	<i>Taken in 2005</i>
		Income					
	<b>3rd</b>	Franchise	<i>Taken in 2002</i>	<i>Taken in 2003</i>	<i>Taken in 2004</i>	<i>Taken in 2005</i>	<i>Taken in 2006</i>
		Income					
	<b>4th</b>	Franchise	<i>Taken in 2003</i>	<i>Taken in 2004</i>	<i>Taken in 2005</i>	<i>Taken in 2006</i>	<i>Taken in 2007</i>
		Income					
	<b>Carryforwards Taken</b>						
	<b>Carryforwards to Take in Future</b>						
	<b>Expired Installments</b>						

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