2003 Tax Credit
Creating New Jobs
North Carolina Department of Revenue

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.)

- Type of Business
  - Air courier services
  - Central office or aircraft facility
  - Computer services
  - Customer service center for telecommunications or financial services company in Tier 1, Tier 2, or Tier 3
  - Data processing
  - Electronic mail order house in Tier 1, Tier 2, or Tier 3
  - Manufacturing
  - Warehousing if primary business
  - Warehousing if primary activity of an establishment in Tier 1, Tier 2, or Tier 3
  - Wholesale trade

Name, Address, and County of Establishment

Tier, Development Zone, and Health Insurance Information
- Tier 1
- Tier 2
- Tier 3
- Tier 4
- Tier 5

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

<table>
<thead>
<tr>
<th>Tier 1</th>
<th>Tier 2</th>
<th>Tier 3</th>
<th>Tier 4</th>
<th>Tier 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$16,500</td>
<td>$8,000</td>
<td>$7,000</td>
<td>$5,000</td>
<td>$4,500</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Tier 1</th>
<th>Tier 2</th>
<th>Tier 3</th>
<th>Tier 4</th>
<th>Tier 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>$12,500</td>
<td>$4,000</td>
<td>$3,000</td>
<td>$1,000</td>
<td>$500</td>
</tr>
</tbody>
</table>

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

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

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

<table>
<thead>
<tr>
<th>New Employee’s Name</th>
<th>SSN</th>
<th>Hire Date</th>
<th>Termination Date</th>
<th>Number of Hours Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>
### Part 4. Computation of Amount Eligible To Be Taken in 2003

<table>
<thead>
<tr>
<th>Franchise</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. 1st Installment of 2002 Credit</td>
<td>1/4th of 2002 eligible credit amount</td>
</tr>
<tr>
<td>8. 2nd Installment of 2001 Credit</td>
<td>1/4th of 2001 eligible credit amount</td>
</tr>
<tr>
<td>9. 3rd Installment of 2000 Credit</td>
<td>1/4th of 2000 eligible credit amount</td>
</tr>
<tr>
<td>10. 4th Installment of 1999 Credit</td>
<td>1/4th of 1999 eligible credit amount</td>
</tr>
<tr>
<td>12. Eligible Credit Amount to Take in Tax Year 2003</td>
<td>Add Lines 7-11; enter here and on Form NC-478, Part 1, Line 1</td>
</tr>
</tbody>
</table>

### Part 5. Jobs Credit History Table

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