
(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 2008.)

1. County where new jobs were created

2. Average number of full-time employees in NC during 2007

3. Average number of full-time employees in NC during 2006

4. Maximum number of new jobs in NC eligible for credit in 2007
   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)

<table>
<thead>
<tr>
<th>Tier 1</th>
<th>Tier 2</th>
<th>Tier 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>$12,500</td>
<td>$5,000</td>
<td>$750</td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Tier 1</th>
<th>Tier 2</th>
<th>Tier 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,000</td>
<td>$1,750</td>
<td>$13,500</td>
</tr>
</tbody>
</table>

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

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
   (Add Line 12 and Line 14)

<table>
<thead>
<tr>
<th>Tier 1</th>
<th>Tier 2</th>
<th>Tier 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>$13,500</td>
<td>$6,000</td>
<td>$1,750</td>
</tr>
</tbody>
</table>

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

15. Total credit amount for new jobs located in an urban progress or agrarian growth zone in 2007
   (Add Line 12 and Line 14)

16. Total Credit for New Jobs Created in this County in 2007
   Add Line 8 and Line 15; enter here and in the Jobs Credit History Table Part 3

17. Amount of each future installment
   Divide Line 16 by the number 4 (Credit is taken in 4 installments)
### Part 2. Computation of Amount To Be Taken in 2007

<table>
<thead>
<tr>
<th>Installment</th>
<th>Franchise</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2nd</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3rd</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4th</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carryforwards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expired Installments</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part 3. Jobs Credit History Table

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