



Fee for Article 3A Credits

North Carolina Department of Revenue

Every individual, partnership, corporation (domestic or foreign), limited liability company, estate, trust, and insurance company that engages in an activity for which an Article 3A credit is allowed and that intends to claim the credit must pay a fee of \$500.00 for each credit if the establishment at which the activity occurred is in an enterprise tier 3, 4, or 5 area. **The maximum fee is \$1500 per year.** There is no fee for a credit if the establishment at which the activity occurred is in an enterprise tier 1 or tier 2 area or in a development zone. If the credit relates to an establishment that is in more than one enterprise tier area, the fee is based on the highest-numbered tier area. **Partners, members, and shareholders of pass-through entities are not subject to the fee.**

You can use the generic voucher printed below or you can go to the Department's website, www.dor.state.nc.us, and complete a personalized voucher. The web version of Form NC-478V prints personalized data on the voucher that allows for faster processing with fewer errors. The Department encourages the use of the web version of Form NC-478V.

Form NC-478V must be filed with Form CD-405, CD-401S, D-400, D-403, D-407, or any applicable insurance gross premiums tax form at the time the return is due. **Include a separate check for the total fee due, payable in U.S. currency, with the completed voucher.** Individuals who file Form D-400 electronically must mail Form NC-478V separately to P.O. Box 25000, Raleigh, N.C. 27640-0521.

**No Article 3A credits are allowed until the fee is paid.
The fee remitted for Article 3A credits is not refundable.**

**Use blue or black ink to complete the voucher.
Submit this form in its entirety. Do not separate the voucher from the rest of the form.**

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North Carolina Department of Revenue

Period beginning -- (MM-DD-YY)

Period ending -- (MM-DD-YY)

SSN or FEIN (No dashes)

Fill in applicable circle:

- Individual
- C-Corporation
- Pass-through (Partnership, S-Corp, or LLC)
- Estate
- Trust
- Insurance Company

Individual's Last Name, First Name, MI (USE CAPITAL LETTERS)

Entity's Legal Name (USE CAPITAL LETTERS)

Street Address

City State Zip Code (5 Digit)

	Number of Establishments	Rate	Fee Amount
1. Creating Jobs	<input type="text"/>	x \$500 =	<input type="text"/> .00
2. Machinery and Equipment	<input type="text"/>	x \$500 =	<input type="text"/> .00
3. Research and Development	<input type="text"/>	x \$500 =	<input type="text"/> .00
4. Worker Training	<input type="text"/>	x \$500 =	<input type="text"/> .00
5. Central Office or Aircraft Facility Prop.	<input type="text"/>	x \$500 =	<input type="text"/> .00
6. Technology Commercialization	<input type="text"/>	x \$500 =	<input type="text"/> .00
7. Calculated Fee (Add Lines 1 - 6)			<input type="text"/> .00
8. Maximum Fee			1500.00
9. Total Fee Due (Enter the lesser of Line 7 or 8)		\$	<input type="text"/> .00



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