



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 with the completed voucher. The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars.** 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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Period beginning --
(MM-DD-YY)

Period ending --
(MM-DD-YY)

Individual's Last Name (USE CAPITAL LETTERS)

Individual's First Name MI Social Security Number --

Entity's Legal Name (USE CAPITAL LETTERS)

Entity's Legal Name (continued) Federal Identification Number -

Street Address

City State Zip Code (5 Digit)

Fill in applicable circle:
 Individual C-Corporation
 Trust Estate
 Insurance Co.
 Pass-through (Partnership, S-Corp, or LLC)

1. Creating Jobs (Form NC-478A)	<input type="text"/>	.00
2. Machinery and Equipment (Form NC-478B)	<input type="text"/>	.00
3. Research and Development (Form NC-478C)	<input type="text"/>	.00
4. Worker Training (Form NC-478D)	<input type="text"/>	.00
5. Central Office or Aircraft Facility Property (Form NC-478E)	<input type="text"/>	.00
6. Technology Commercialization (Form NC-478, Line 9)	<input type="text"/>	.00
7. Calculated Fee (Add Lines 1 through 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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