NC-478V
9-07

Fee for Article 3A and 3J Credits

North Carolina Department of Revenue

For tax year beginning _____ and ending _____

Individual's First Name | M.I. | Individual's Last Name

Individual's Social Security Number

Entity's Legal Name

Entity's Federal Employer ID Number

Street Address

City | State | Zip Code

Fill in applicable circle:

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

Part 1. Computation of Fee for Article 3A Credits

1.	**Creating Jobs**	.00
2.	**Machinery and Equipment**	.00
3.	**Worker Training**	.00
4.	**Central Office or Aircraft Facility Property**	.00
5.	**Technology Commercialization Facility Property**	.00
6.	**Calculated Fee** *(Add Lines 1 through 5)*	.00
7.	**Maximum Fee for Article 3A Credits**	1,500.00
8.	**Fee Due for Article 3A Credits** *(Enter the lesser of Line 6 or Line 7)*	.00

Part 2. Computation of Fee for Article 3J Credits

9.	**Creating Jobs**	.00
10.	**Investing in Business Property**	.00
11.	**Investing in Real Property**	.00
12.	**Fee Due for Article 3J Credits** *(Add Lines 9 through 11)*	.00
13.	**Total Fee Due for Article 3A and 3J Credits** *(Add Line 8 and Line 12)*	$ .00

Article 3A Credits. 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 $1500.00 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, in a development zone, or in an agrarian growth 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.

Article 3J Credits. Every individual, partnership, corporation (domestic or foreign), limited liability company, estate, trust, and insurance company that engages in an activity for which an Article 3J credit is allowed and that intends to claim the credit must pay a fee of $500.00 for each credit. **There is no maximum fee for Article 3J credits and no exclusion for establishments located in distressed areas.**

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 return. Partners, members, and shareholders of pass-through entities are not subject to the fee. 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.** Taxpayers that file electronically must mail Form NC-478V separately to P.O. Box 25000, Raleigh, N.C. 27640-0521.

No credit is allowed until the fee is paid. The fee remitted for credits is not refundable.