

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, 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. **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.dornrc.com**, 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.** Taxpayers that file electronically must mail Form NC-478V separately to P.O. Box 25000, Raleigh, N.C. 27640-0521.

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

Cut Here



**NC-478V (SD) Fee for Article 3A Credits**  
8-17-06 North Carolina Department of Revenue

- |   |  |   |
|---|--|---|
| <input checked="" type="checkbox"/> 1. Individual | <input type="checkbox"/> 3. Pass-through | <input type="checkbox"/> 5. Trust             |
| <input type="checkbox"/> 2. C-Corporation         | <input type="checkbox"/> 4. Estate       | <input type="checkbox"/> 6. Insurance Company |

Period beginning MM DD YY SSN: 999999999 Tax Type:  
 Period ending MM DD YY FEIN: 999999999 01

MCALLISTER ALEXANDER K  
 JOHNSON JOHNSON PHARMACEUTICALS INC  
 5121 VALDEZ CTXXXXXXXXXXXXXXXXX35MAX  
 RALEIGHXXXXXXXXX20MAX NC 27605

1. Creating Jobs	000000.00
2. Machinery and Equipment	000000.00
3. Worker Training	000000.00
4. Central Office or Aircraft Facility Prop.	000000.00
5. Tech. Commercial.	000000.00
6. Calculated Fee (Add Lines 1 through 5)	000000.00
7. Maximum Fee	1500.00
8. Total Fee Due (Enter the lesser of Line 6 or 7)	\$ 0000.00

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