



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, 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 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 cut.

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Period beginning --
(MM-DD-YY)

Period ending --
(MM-DD-YY)

Fill in applicable circle:

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

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)

- 1. Creating Jobs .00
- 2. Machinery and Equipment .00
- 3. Worker Training .00
- 4. Central Office or Aircraft Facility Property .00
- 5. Technology Commercialization .00
- 6. Calculated Fee (Add Lines 1 through 5) .00
- 7. Maximum Fee 1500.00
- 8. Total Fee Due (Enter the lesser of Line 6 or 7) \$.00

