

NC-478V (SD)
12-3-07

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 \$1500.00 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. **Partners, members, and shareholders of pass-through entities are not subject to the fee.**

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.**

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

1. Individual 3. Pass-through 5. Trust
 2. C-Corporation 4. Estate 6. Insurance Company

Period beginning 12 45 78 SSN: 123456789 Tax Type:
Period ending 12 45 78 FEIN: 123456789 12

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ABCDEFGHIJKLMN OPQRSTUVWXYZ ABCDEFGHIJKLMN

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1. Creating Jobs	123456.89
2. Machinery and Equipment	123456.89
3. Worker Training	123456.89
4. Central Office or Aircraft Facility Prop.	123456.89
5. Tech. Commercial.	123456.89
6. Calculated Fee (Add Lines 1 through 5)	123456.89
7. Maximum Fee	1500.00
8. Total Fee Due	\$ 1234.67
(Enter the lesser of Line 6 or 7)	

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