

NC-478V-J (SD)  
10-28-08

**Fee for Article 3J 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 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-J 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-J separately to P.O. Box 25000, Raleigh, N.C. 27640-0521.

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

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1. Individual     3. Insurance Company     5. Estate     7. Pass-through  
 2. Joint Filer     4. C-Corporation     6. Trust

Period beginning    12 45 78    SSN:    123456789    Tax Type:

Period ending    12 45 78    FEIN:    123456789    12

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1. Creating Jobs	123456.89
2. Investing in Business Property	123456.89
3. Investing in Real Property	123456.89
4. Fee Due for Article 3J Credits (Add Lines 1 through 3)	\$ 123456.89

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