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NC-478V (SD)
 9-25-04

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 or in a development 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.dor.state.nc.us**, 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.** Individuals who file Form D-400 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		Fee Amount
9-25-04		North Carolina Department of Revenue		
<input checked="" type="checkbox"/> 1. Individual	<input type="checkbox"/> 3. Pass-through	<input type="checkbox"/> 5. Trust	1. Creating Jobs	000000.00
<input type="checkbox"/> 2. C-Corporation	<input type="checkbox"/> 4. Estate	<input type="checkbox"/> 6. Insurance Company	2. Machinery and Equipment	000000.00
Period beginning MM DD YY	SSN: 999999999	Tax Type:	3. Research and Development	000000.00
Period ending MM DD YY	FEIN: 999999999	01	4. Worker Training	000000.00
MCALLISTER	ALEXANDER	K	5. Central Office or Aircraft Facility Prop.	000000.00
JOHNSON AND JOHNSON PHARMACEUTICALS INC			6. Tech. Commercial.	000000.00
5121 VALDEZ CTXXXXXXXXXXXXXXXXXX35MAX			7. Total Fee Due (Maximum \$1,500) \$	0000.00
RALEIGHXXXXXXXXXX20MAX NC 27605				

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