NC-478V-J
Web
8-08

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 return. Partners, members, and shareholders of pass-through entities are not subject to the fee. 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.

Use blue or black ink to complete the voucher.
Submit this form in its entirety. Do not cut.

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North Carolina Department of Revenue

Fill in applicable circle:

○ **Individual** ○ **Insurance Company** ○ **Estate** ○ **Pass-through** *(Partnership, S-Corp, or LLC)*
○ **Joint Filer** ○ **C-Corp** ○ **Trust**

Period beginning *(MM-DD-YY)* ___ – ___ – ___ Period ending *(MM-DD-YY)* ___ – ___ – ___

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 Digits)*

1. **Creating Jobs** ___,___.00
2. **Investing in Business Property** ___,___.00
3. **Investing in Real Property** ___,___.00
4. **Total Fee Due** *(Add Lines 1 through 3)* $ ___,___.00

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