

# Interstate Carrier Claim for Refund State and County Sales and Use Taxes

North Carolina Department of Revenue

Legal Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Mailing Address

City  State  Zip Code  County

Name of Person We Should Contact if We Have Questions About This Claim  Contact Telephone  (  )

● Name of Taxing County (If more than one county, complete reverse)

Account ID   
FEIN or SSN   
Quarter Beginning (MM-DD-YY)  -  -   
Quarter Ending (MM-DD-YY)  -  -

1. Total Miles of Operation

2. Miles Operated in North Carolina

3. Ratio of Miles Operated in North Carolina (Line 2 divided by Line 1; carry decimal amount to four places (Ex: .7546))

4. Total Purchases of Fuel, Lubricants, Repair Parts, and Accessories Inside and Outside N.C. (Do not include any sales or use tax paid)

5. Purchases Per Mileage Ratio (Multiply Line 4 by Line 3)

6. N.C. State Sales and Use Tax Paid on Purchases of Fuel, Lubricants, Repair Parts, and Accessories (Enter only the amount of tax paid at the 4.5% State rate)

7. State Tax on Purchases Per Mileage Ratio (Multiply Line 5 by 4.5% State rate)

8. Amount of State Sales and Use Tax Refund (Line 6 minus Line 7)

9. Ratio of County Sales and Use Tax Refund (Line 8 divided by Line 6; carry decimal amount to four places (Ex: .7546))

10. County Sales and Use Tax Paid on Purchases of Fuel, Lubricants, Repair Parts, and Accessories

	County 2% Tax	County 2.5% Tax	Mecklenburg Transit .5% Tax
▶	<input type="text"/>	<input type="text"/>	<input type="text"/>

11. Amount of County Tax Refund (Multiply the amounts of tax for each county rate on Line 10 above by Line 9. If you are claiming a refund of more than one county's tax, complete the reverse)

	County 2% Tax	County 2.5% Tax	Mecklenburg Transit .5% Tax
▶	<input type="text"/>	<input type="text"/>	<input type="text"/>

12. Total Refund Requested (Add State tax on Line 8 and county tax at all rates on Line 11) \$

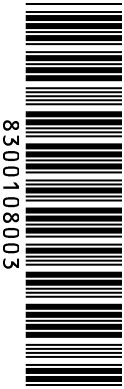
Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this claim is accurate and complete.

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

MAIL TO: NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0001

For Departmental Use Only

Refund Approved:	State Tax	County Tax	Total Tax
<input type="radio"/> As Filed	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="radio"/> As Corrected	<input type="text"/>	<input type="text"/>	<input type="text"/>
By: _____	Date: _____		



13

14

15

▶ 16

17

18

▶ 19

Name of Taxing County	County 2% Tax Paid on Purchases	Ratio of County Tax Paid	Office Use Only	2% Refund Due Each County	County 2.5% Tax Paid on Purchases	Ratio of County Tax Paid	Office Use Only	2.5% Refund Due Each County
<b>Totals:</b>								

Mecklenburg Transit .5% Tax      Ratio      .5% Refund Due  
 Mecklenburg Public Transportation .5% Tax ..... 060

**Column 13** - Enter the name of each taxing county for which a refund is due. If more space is needed, attach an additional sheet.

**Column 14** - Enter the amount of 2% county sales and use tax paid on purchases of fuel, lubricants, repair parts, and accessories attributable to the county listed in Column 13. The column total must equal the amount of 2% county tax paid on purchases as reflected on Line 10.

**Column 15** - Enter the ratio of county sales and use tax refund for each county as derived on Line 9. Carry decimal amount to four places (Ex: **.7546**).

**Column 16** - Multiply the county 2% tax in Column 14 by the ratio in Column 15 and enter the refund due for each county at the 2% county tax rate. The column total must equal the amount of County 2% Tax Refund as reflected on Line 11.

**Column 17** - Enter the amount of 2.5% county sales and use tax paid on purchases of fuel, lubricants, repair parts, and accessories attributable to the county listed in column 13. The column total must equal the amount of 2.5% county tax paid on purchases as reflected on Line 10.

**Column 18** - Enter the ratio of county sales and use tax refund for each county as derived on Line 9. Carry decimal amount to four places (Ex: **.7546**).

**Column 19** - Multiply the county 2.5% tax in column 17 by the ratio in Column 18 and enter the refund due for each county at the 2.5% county tax rate. The column total must equal the amount of County 2.5% Tax Refund as reflected on Line 11.

This claim for refund is for use by interstate carriers pursuant to the provisions of G.S. 105-164.14(a). Claims for refund are due quarterly within 60 days after the close of each calendar quarter. A claim covers the purchases during that quarter of fuel, lubricants, repair parts, and accessories for motor vehicles, railroad cars, locomotives, and airplanes. Refund claims filed more than 3 years after the due date cannot be accepted. Use blue or black ink to complete this claim for refund. **If you have questions about how to complete this claim, you may call the Central Office Examination Division at (919) 733-7983.**

