



State Agency Claim for Refund County Sales and Use Taxes

North Carolina Department of Revenue

Complete all of the information in this section.

State Agency Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) **Account ID**

Mailing Address **Federal Employer ID Number**

Interoffice or Courier Mailing Address **Quarter Beginning** (MM-DD-YY)

City **State** **Zip Code** **County** **Quarter Ending** (MM-DD-YY)

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

1. Name of Taxing County
(If more than one county, see instructions on reverse and attach Form E-536)

County

2. Total Purchases of Tangible Personal Property for Use on Which County Sales or Use Tax Has Been Paid Directly to Retailers ▶
(Do not include tax paid, purchases for resale, or items described in 3 below)

3. Amount of County Sales and Use Tax Paid Directly to Retailers on Purchases for Use ▶
(The tax is stated on the sales receipt or invoice. Do not include tax paid on any of the following:
 - electricity, piped natural gas, or telephone services
 - the purchase, lease, or rental of motor vehicles
 - local occupancy or local prepared food and beverage taxes
 - scrap tire disposal or white goods disposal taxes)

4. Amount of County Sales and Use Tax Paid Indirectly on Building Materials and Supplies as Shown on Contractors' Statements ▶

5. Amount of County Use Tax Paid Directly to the Department of Revenue by Your Agency ▶
(Do not include tax collected and remitted on taxable sales made by your agency)

6. Total County Refund Requested *(Add Lines 3, 4, and 5. County tax must be identified by rate on Line 7)* \$

7. Allocation of County Tax on Line 6 *(Enter the county tax paid at each applicable rate. If you paid more than one county's tax, see the instructions on reverse and attach Form E-536)*

	Food 2% Tax	County 2% Tax	County 2.5% Tax	Mecklenburg Transit .5% Tax
▶	<input style="width:100%; height:20px; border:1px solid black;" type="text"/>	<input style="width:100%; height:20px; border:1px solid black;" type="text"/>	<input style="width:100%; height:20px; border:1px solid black;" type="text"/>	<input style="width:100%; height:20px; border:1px solid black;" type="text"/>

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

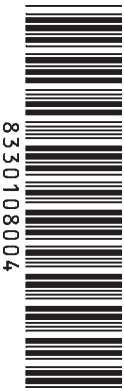
Refund Approved:

As Filed **County Tax**

As Corrected

By: _____

Date: _____



General Instructions

- Use blue or black ink to complete this claim for refund. **An Account ID is required to process the claim.**
- This claim for refund is to be filed by State Agencies pursuant to G.S. 105-164.14(e). Claims for refund are due quarterly within 15 days after the end of each calendar quarter.
- Records must be maintained on a **county by county** basis to identify the following:
 - Purchases of tangible personal property
 - County tax paid directly to retailers on purchases for use as shown on sales receipts and invoices
 - County tax paid indirectly on building materials and supplies as shown on contractors' statements
 - County tax paid directly to the Department of Revenue
- The county sales and use tax rate is 2.5% in all counties except Mecklenburg County which has an additional .5% local sales and use tax for public transportation.

If you have questions about how to complete this claim, you may call the Central Office Examination Division at (919) 733-7983.

Line by Line Instructions

- Line 1 - If all purchases and taxes were paid in only one county, enter the name of that county. If you made purchases and paid county tax in more than one county, do not list a county on Line 1. You must complete Form E-536, Schedule of County Sales and Use Taxes, to identify the individual counties to which tax was paid.
- Line 2 - Enter total purchases of tangible personal property for use on which county sales or use tax was paid to retailers. Do not include tax paid, purchases of items for resale, or purchases described on Line 3 of the claim for refund.
- Line 3 - Enter total county sales and use tax paid directly to retailers on purchases for use as shown on sales receipts and vendors' invoices. **Include any .5% Mecklenburg County Public Transportation Tax.**
- Line 4 - Enter total county sales and use tax paid indirectly on building materials and supplies as shown on contractors' statements. **Include any .5% Mecklenburg County Public Transportation Tax.**
- Line 5 - Enter total county use tax paid to the Department by your agency on your sales and use tax returns. Do not include tax collected and paid on taxable sales made by your agency. **Include any .5% Mecklenburg County Public Transportation Tax.**
- Line 6 - Add the county tax on Lines 3, 4, and 5 and enter the total. This is the total amount of the refund that you are requesting. **If you made purchases and paid county tax in more than one county you must complete Form E-536, Schedule of County Sales and Use Taxes, to identify the individual counties to which tax was paid. The total of all entries made on Form E-536 should equal the county tax shown on Line 6.**
- Line 7 - Allocate the amount of county tax included on Line 6 to the applicable rate. If you are required to complete Form E-536, Schedule of County Sales and Use Taxes, the amounts entered on Line 7 must equal the total amounts by rate on Form E-536.