



Incentive Claim for Refund State and County Sales and Use Taxes

North Carolina Department of Revenue

For the period beginning July 1, and ending June 30,

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 ()

Account ID

Fill in applicable circle:

SSN FEIN

Business Information: Complete all sections.

Type of Business:

- Air courier services
- Central office or aircraft facility with 40 new jobs
- Computer services
- Customer service center
- Data processing
- Electronic mail order house with 250 new jobs
- Manufacturing
- Warehousing
- Wholesale trade

NAICS Code

Enterprise tier area for:

July 1 through December 31

One Two Other

January 1 through June 30

One Two Other

Refunds are only allowed for tiers one and two.

1. Name of Taxing County

(If more than one county, see instructions on reverse and attach Form E-536)

2. Total Refundable Purchases of Tangible Personal Property for Use on Which North Carolina Sales or Use Tax Has Been Paid Directly to Retailers

State	County
<input type="text"/>	<input type="text"/>

3. Amount of Sales and Use Tax Paid Directly to Retailers on Purchases for Use

<input type="text"/>	<input type="text"/>
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4. Amount of Sales and Use Tax Paid Indirectly on Qualifying Purchases as Shown on Contractors' Statements

<input type="text"/>	<input type="text"/>
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5. Amount of Use Tax Paid Directly to the Department of Revenue by Your Business

<input type="text"/>	<input type="text"/>
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6. Total Tax (Add Lines 3, 4, and 5. County tax must be identified by rate on Line 8)

<input type="text"/>	<input type="text"/>
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7. Total Refund Requested (Add State and County tax on Line 6)

\$

8. 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)

County 2% Tax County 2.5% Tax

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, Examination Division, P.O. Box 25000, Raleigh, NC 27640-0001

Refund Approved:

- As Filed
- As Corrected

For Departmental Use Only

State Tax

County Tax

Total Tax

<input type="text"/>	<input type="text"/>	<input type="text"/>
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By: _____ Date: _____

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General Instructions

- Use blue or black ink to complete this claim for refund. Failure to complete this form in its entirety will delay the refund.
- This claim for refund is to be filed only by an entity engaged primarily in a business listed in G.S. 105-129.4(a) in an enterprise tier one or tier two area as defined in G.S. 105-129.3. Claims for refund are due by December 31 for the prior fiscal year ending June 30. Refund claims filed after the due date cannot be accepted.
- Refunds are allowed for sales and use taxes paid at the general rate on engines, machinery, equipment, tools, and implements used or designed to be used in one of the businesses listed in G.S. 105-129.4(a), provided the property purchased is placed into service in an enterprise tier one or two area as defined in G.S. 105-129.3 and capitalized for tax purposes under the Code and is not leased to another party. Sales and use taxes paid on indirect purchases by the company of these items are also refundable.
- 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 as shown on contractors' statements on qualifying purchases
 - County tax paid directly to the Department of Revenue

If you have questions about how to complete this claim, call the Office Examination Section 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, you must complete Form E-536, Schedule of County Sales and Use Taxes, to identify the individual counties to which tax was paid. Do not list a county on Line 1 if you are completing Form E-536.
- Line 2 - Enter in the State Column total refundable purchases of tangible personal property for use on which State sales or use tax was paid to retailers. Enter in the County Column total refundable purchases of tangible personal property for use on which county sales or use tax was paid to retailers. Do not include tax paid on such purchases or purchases of items for resale. Only purchases as outlined above should be included.
- Line 3 - Enter in the State Column total State sales and use tax paid directly to retailers on refundable purchases for use, as shown on sales receipts or invoices. Enter in the County Column total county sales and use tax paid directly to retailers on refundable purchases for use as shown on sales receipts or invoices. Only sales and use taxes paid on purchases as outlined above should be included.
- Line 4 - Enter in the State Column the total State sales and use tax paid indirectly as shown on contractors' statements on qualifying purchases as stated under the General Instructions. Enter in the County Column total county sales and use tax paid indirectly.
- Line 5 - For refundable purchases, enter in the State Column the total State use tax paid to the Department by your business on your sales and use tax returns. For refundable purchases, enter in the County Column the total county use tax paid to the Department by your business on your sales and use tax returns.
- Line 6 - Add the State tax on Lines 3, 4, and 5 and enter the total in the State Column. Add the county tax on Lines 3, 4, and 5 and enter the total in the County Column. **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 and rates 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 - Add the State and county taxes on Line 6 and enter the total. This is the total amount of the refund that you are requesting.
- Line 8 - Allocate the amount of county tax included on Line 6 in the County Column 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 8 must equal the total amounts by rate included on Form E-536.