

Business 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)

Trade Name

Street Address

City

State

Zip Code

County

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

Contact Telephone

Location of Records (If Different from Above)

Date of Payment

Account ID
<input type="text"/>
FEIN or SSN
<input type="text"/>
Period Beginning (MM-DD-YY)
<input type="text"/> - <input type="text"/> - <input type="text"/>
Period Ending (MM-DD-YY)
<input type="text"/> - <input type="text"/> - <input type="text"/>

1. Name of Taxing County

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

State Tax

County Tax

2. Amount of Tax Paid

3. Corrected Tax

4. Amount of Refund Requested (Line 2 Minus Line 3)

5. Total Refund Requested (Add State and county tax on Line 4. County tax must be identified by rate on Line 6)

\$

6. Allocation of County Tax on Line 4 (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

Mecklenburg Transit .5% Tax

Basis of Claim: (Explain in detail and attach documentation)

Does basis of claim originate from request for refund by customer? Yes No

Customer's Name: _____

Customer's Address: _____

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

As Corrected

State Tax

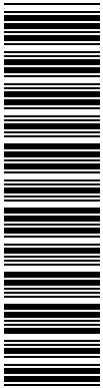
County Tax

Total Tax

By: _____

Date: _____

1110108002



General Instructions

- Use blue or black ink to complete this claim for refund.
- This claim for refund is for use by taxpayers who have overpaid tax on retail sales or overaccrued use tax on purchases.
- Refund claims filed more than 3 years after the return was due or more than 6 months after the tax was paid cannot be accepted.
- Indicate the basis for the refund request and attach documentation to support the request.

If you have questions about how to complete this claim, you may call the Taxpayer Assistance Division at (919) 733-3661.

Line by Line Instructions

- Line 1 - If all taxes included on this claim were paid in only one county, enter the name of that county. If your firm paid county tax for more than one county, do not list a county on Line 1.
- Line 2 - Enter in the State Tax Column the total State sales or use tax paid to the Department by your firm on its sales and use tax returns for the period included on this claim for refund. Enter in the County Tax Column the total county sales or use tax including any .5% Mecklenburg County Public Transportation Tax paid to the Department by your firm on your sales and use tax returns.
- Line 3 - Enter in the State Tax Column the total amount of State sales or use tax that should have been paid to the Department by your firm on its sales and use tax returns for the period included on this claim for refund. Enter in the County Tax Column the total county sales or use tax including any .5% Mecklenburg County Public Transportation Tax that should have been paid to the Department by your firm on its sales and use tax returns.
- Line 4 - Subtract the State tax on Line 3 from Line 2 and enter the difference in the State Tax Column. Subtract the county tax on Line 3 from Line 2 and enter the difference in the County Tax Column. If your firm 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 5 - Add the State and county taxes on Line 4 and enter the sum. This is the total amount of the refund that you are requesting.
- Line 6 - Allocate the amount of county tax included on Line 4 in the County Tax 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 6 must equal the total amounts by rate included on Form E-536.