



Incentive Claim for Refund State and County Sales and Use Taxes

North Carolina Department of Revenue

For the period beginning MM-DD-YY and ending MM-DD-YY

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

NAICS Code

Select Refund Type:

- Major Recycling Facility Refund - G.S. 105-164.14(g)

 - Low Enterprise or Development Tier Machinery Refund - G.S. 105-164.14(h)
Select type of business and tier area for each six-month period. (DT) are for Development Tiers only.
 - Air courier services
 - Aircraft maintenance and repair (DT)
 - Company headquarters (DT)
 - Computer services
 - Customer service center
 - Central office or aircraft facility
 - Data processing
 - Electronic mail order house
 - Information technology & services (DT)
 - Manufacturing
 - Motorsports facility (DT)
 - Motorsports racing team (DT)
 - Research and development
 - Warehousing
 - Wholesale trade
- Select Enterprise Tier: 7/1 - 12/31: One Two Other 1/1 - 6/30: One Two Other
 Select Development Tier: 7/1 - 12/31: One Other 1/1 - 6/30: One Other



- Nonprofit Insurance Company Refund - G.S. 105-164.14(i)

 - Industrial Facility Refund - G.S. 105-164.14(j) Select type of business and tier area.
 - Air courier services
 - Aircraft manufacturing
 - Bioprocessing
 - Computer manufacturing
 - Financial services, securities operations, and related systems development
 - Motor vehicle manufacturing
 - Pharmaceutical and medicine manufacturing and distribution
 - Semiconductor manufacturing
- Select tier area : One Two Three Other
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- Professional Motor Racing Vehicles Refund - G.S. 105-164.14(m) - Taxes paid on and after July 1, 2007 (Complete Parts 2 and 3 on Page 2)

 - Eligible Railroad Intermodal Facility Refund - G.S. 105-164.14(o)

Part 1 - To be completed for all refunds except Professional Motor Racing Vehicles Refunds

1. Name of Taxing County (If more than one county, see instructions 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

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

4. Amount of Sales and Use Tax Paid Indirectly on Qualifying Purchases as Shown on Contractors' Statements

5. Amount of Use Tax Paid Directly to the Department of Revenue by Your Business

6. Total Tax (Add Lines 3, 4, and 5. County tax must be identified by rate on Line 12)

State County

▶ <input type="text"/>	▶ <input type="text"/>
▶ <input type="text"/>	▶ <input type="text"/>
▶ <input type="text"/>	▶ <input type="text"/>
▶ <input type="text"/>	▶ <input type="text"/>

Complete Lines 11 and 12 in Part 3 on Page 2.

Part 2 - Professional Motor Racing Vehicles - Effective for taxes paid on and after July 1, 2007

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

8. Total Refundable Purchases of Tangible Personal Property for Use on Which North Carolina Sales or Use Tax Was Paid ▶

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

9. Amount of Sales and Use Tax Paid on Purchases for Use ▶

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

10. Allowable Refund (Multiply Line 9 by 50%) ▶

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

Complete Part 3 below.

Part 3 - Total Refund Requested and Signature

11. Total Refund Requested (Add State and County tax from Lines 6 and/or 10) \$

12. Allocation of County Tax on Lines 6 and/or 10 (Enter the county tax paid at each applicable rate. If you paid more than one county's tax, see instructions and attach Form E-536)

County 2.5% Tax	County 2.75% Tax	Mecklenburg Transit .5% Tax
<input type="text"/>	<input type="text"/>	<input 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, Central Examination Section, P.O. Box 25000, Raleigh, NC 27640-0001



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. Claims filed after the due date cannot be accepted.
- Records must be maintained on a **county by county** basis to identify 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, and county tax paid directly to the Department of Revenue.
- The Department will take one of the following actions within six months after the date the claim is filed: send the requested refund to you; adjust the amount of the refund; deny the refund; or request additional information. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. If you object to a proposed denial of a refund, you may request a Departmental review of the action if the request is made in writing within 45 days after the date the notice of proposed denial was mailed to you, or if the Department has not taken action within six months, 45 days after the end of the six-month period from the date the claim was filed. If a timely request for a Departmental review is not filed, the proposed action is final and is not subject to further administrative or judicial review.
- See Additional Instructions for Form E-585S for more information on completing this form.

If you have questions about how to complete this claim, you may call the Taxpayer Assistance Call Center toll-free at 1-877-252-3052.

Additional Instructions for Form E-585S

Form E-585S, Incentive Claim for Refund of State and County Sales and Use Taxes, is used for the following types of refunds:

- **Major Recycling Facilities** – Annual refunds are allowed for sales and use taxes paid on building materials, building supplies, fixtures, and equipment that become a part of the real property of the major recycling facility. Liability incurred indirectly by the owner for sales and use taxes on these items is considered tax paid by the owner. A request for a refund is due within six months after the end of the major recycling facility’s fiscal year.
- **Low Enterprise or Development Tier Machinery** – Annual refunds are allowed for sales and use taxes paid at the general rate of tax 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) or 105-129.83(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 or a development tier one area, as defined in G.S. 143B-437.08 and capitalized for tax purposes under the Code and is not leased to another party. Liability incurred indirectly by the taxpayer for sales and use taxes on these items is considered tax paid by the taxpayer. A business is eligible for the refund if it is engaged primarily in one of the businesses listed in G.S. 105-129.4(a) in an enterprise tier one area or an enterprise tier two area, as defined in G.S. 105-129.3 or if it is engaged primarily in one of the businesses listed in G.S. 105-129.83(a) in a development tier one area, as defined in G.S. 143B-437.08. A request for a refund is due within six months after the end of the State’s fiscal year. *Business Types designated (DT) are only applicable for Development Tier. All other Business Types are applicable for both Low Enterprise and Development Tier.*
- **Nonprofit Insurance Companies** – Annual refunds are allowed for sales and use taxes paid on building materials, building supplies, fixtures, and equipment that become a part of real property. Liability incurred indirectly by the company for sales and use taxes on these items is considered tax paid by the company. A request for a refund is due within six months after the end of the insurance company’s fiscal year. An insurance company is eligible for the refund provided it meets the conditions defined in G.S. 105-164.14(i).
- **Certain Industrial Facilities** – Annual refunds are allowed for sales and use taxes paid on qualified building materials, building supplies, fixtures, and equipment that become a part of the real property of the eligible facility. Liability incurred indirectly by the owner for sales and use taxes on these items is considered tax paid by the owner. Building materials, building supplies, fixtures, and equipment are qualified if they are installed in the construction of the facility. Purchases for subsequent repair, renovation, or equipment replacement are not qualified. A facility is eligible for the refund if it meets the conditions defined in G.S. 105-164.14(j). A request for a refund is due within six months after the end of the State’s fiscal year.
- **Professional Motor Racing Vehicles** – Professional motorsports racing teams are allowed annual refunds of 50% of the sales and use taxes paid on or after July 1, 2007 in this State on tangible personal property, other than tires or accessories, that comprises any part of a professional motor racing vehicle. “Accessories” includes instrumentation, telemetry, consumables, and paint. A request for a refund is due within six months after the end of the State’s fiscal year.
- **Eligible Railroad Intermodal Facility** – Annual refunds are allowed for the owner or lessee of an eligible railroad intermodal facility, as defined in G.S. 105-129.95, for sales and use taxes paid on building materials, building supplies, fixtures, and equipment that become a part of the real property of the facility. Liability incurred indirectly by the owner or lessee of the facility for sales and use taxes on these items is considered tax paid by the owner or lessee. A request for a refund is due within six months after the end of the State’s fiscal year.

The Department will take one of the following actions within six months after the date the claim is filed: send the requested refund to you; adjust the amount of the refund; deny the refund; or request additional information. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. If you object to a proposed denial of a refund, you may request a Departmental review of the action if the request is made in writing within 45 days after the date the notice of proposed denial was mailed to you, or if the Department has not taken action within six months, 45 days after the end of the six-month period from the date the claim was filed. If a timely request for a Departmental review is not filed, the proposed action is final and is not subject to further administrative or judicial review.

Line by line instructions are included on the reverse.

Line by Line Instructions

Part 1 - Lines 1 through 6 are to be completed for all refunds except Professional Motor Racing Vehicles Refunds.

- 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 North Carolina 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.
- Line 3 - Enter in the State Column total North Carolina 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.
- Line 4 - Enter in the State Column the total North Carolina State sales and use tax paid indirectly as shown on contractors' statements on qualifying purchases. Enter in the County Column total county sales and use tax paid indirectly.
- Line 5 - Enter in the State Column the total North Carolina State use tax paid on refundable purchases by your business to the Department on your sales and use tax returns. Enter in the County Column the total county use tax paid on refundable purchases by your business to the Department 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.** Complete Lines 11 and 12 in Part 3.

Part 2 - Lines 7 through 10 are for Professional Motor Racing Vehicles Refunds only. (Effective for taxes paid on and after July 1, 2007.)

- Line 7 - 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 7 if you are completing Form E-536.
- Line 8 - Enter in the State Column total refundable purchases of tangible personal property for use on which North Carolina State sales or use tax was paid. Enter in the County Column total refundable purchases of tangible personal property for use on which county sales or use tax was paid. Do not include tax paid on such purchases.
- Line 9 - Enter in the State Column the total North Carolina State sales and use tax paid on refundable purchases. Enter in the County Column the total county sales and use tax paid on refundable purchases.
- Line 10 - Multiply the amount in the State Column on Line 9 by **50%** and enter the result. Multiply the amount in the County Column on Line 9 by **50%** and enter the result. **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 10.** Complete Lines 11 and 12 in Part 3.

Part 3 - Lines 11 and 12 must be completed for all refunds.

- Line 11 - Add the State and county taxes on Lines 6 and/or 10 and enter the total. This is the total amount of refund that you are requesting.
- Line 12 - Allocate the amount of county tax included on Lines 6 and/or 10 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 12 must equal the total amounts by rate included on Form E-536.

If you have questions about how to complete the form, you may call the Taxpayer Assistance Call Center toll-free at 1-877-252-3052.