



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 Tier Machinery Refund - G.S. 105-164.14(h) Select type of business and tier area.

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

Select tier area for each period: 7/1 - 12/31: One Two Other 1/1 - 6/30: One Two 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
- Motor vehicle manufacturing
- Pharmaceutical and medicine manufacturing and distribution
- Semiconductor manufacturing

Select tier area: One Two Three Other



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

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 8)

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 2.5% Tax	Additional County 1% Tax	Mecklenburg Transit .5% Tax
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Date: _____

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. Refund claims filed after the due date cannot be accepted.
- 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 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), 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. 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. A request for a refund is due within six months after the end of the State's fiscal year.
- 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.
- 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.

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.

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.
- 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.
- Line 4 - Enter in the State Column the total 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 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.**
- Line 7 - Add the State and county taxes on Line 6 and enter the total. This is the total amount of 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.