

Nonprofit and Governmental Entity Claim for Refund State and County Sales and Use Taxes

North Carolina Department of Revenue

Complete all of the information in this section.

Legal Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Account ID

Mailing Address

Federal Employer ID Number

City

State

Zip Code

County

Period Beginning (MM-DD-YY)

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

Contact Telephone

Period Ending (MM-DD-YY)

Fill in the circle that describes your organization.

Nonprofit entity as defined in G.S. 105-164.14(b) (Semiannually)

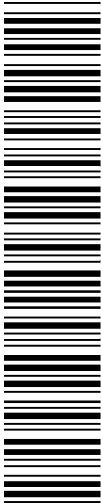
Governmental entity as defined in G.S. 105-164.14(c) (Annually)

National Taxonomy of Exempt Entities Number

(Nonprofit Entity Only)

1. Name of Taxing County

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



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

State

County

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

- (Do not include tax paid on any of the following:
- electricity, piped natural gas, or telecommunications and ancillary 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
- reimbursements to employees or individuals
- alcoholic beverages)

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

5. Amount of Use Tax Paid Directly to the Department of Revenue by Your Organization (Do not include tax collected and remitted on sales made by your organization)

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-536R)

Food 2% Tax

County 2.25% Tax

County 2.5% Tax

County 2.75% Tax

Mecklenburg Transit 0.5% 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, 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: _____

General Instructions

- Use blue or black ink to complete this claim for refund. An Account ID is required to process the claim. **If your organization's address has changed since your last refund was requested, complete Form NC-AC, Business Address Correction, found on the Department's website at www.dornc.com and mail to the address shown.**
- This claim for refund is to be filed by the following entities as specified:
 - **Nonprofit entities as defined in G.S. 105-164.14(b):** Claims for refund of taxes paid during the first six months of the calendar year are due to be filed by October 15 of that year. Claims for refund of taxes paid during the last six months of the calendar year are due to be filed by April 15 of the following year. Enter the National Taxonomy of Exempt Entities ("NTEE") code under which the entity is classified. The NTEE code system is used by the Internal Revenue Service and the National Center for Charitable Statistics to classify nonprofit organizations.
 - **Governmental entities as defined in G.S. 105-164.14(c):** Claims for refund are due on a fiscal year basis within six months of the close of the fiscal year of the claimant. (Effective July 1, 2005, the State sales and use tax is not subject to refund for local school administrative units and joint agencies created by interlocal agreement among local school administrative units pursuant to G.S. 160A-462. Only the county sales and use tax is subject to refund. For Lines 2 through 6, local school administrative units and joint agencies should only complete the County Column.)

Refund claims filed more than 3 years after the due date cannot be accepted.

- Prior to October 1, 2008 the State general sales and use tax rate was 4.25%. Effective October 1, 2008 the State general sales and use tax rate is 4.5%. Effective April 1, 2008, the county sales and use tax rate is 2.5% in all counties except Alexander, Catawba, Martin, Pitt, Sampson, and Surry where the rate is 2.75%. Effective October 1, 2008, the county sale and use tax rate is 2.25% in all counties except Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson and Surry where the rate is 2.5%. Mecklenburg County has an additional 0.5% sales and use tax for public transportation. Please see the Department's website, www.dornc.com, to determine the rate in effect for the period of the refund.
- 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 on building materials and supplies as shown on contractors' statements, and county tax paid directly to the Department of Revenue.
- Records must be maintained for direct purchases and contractor purchases as specified:
 - **Direct Purchases** - Adequate documentation for tax paid directly to the vendor is an invoice or copy of an invoice that sets out the item purchased, the date of the purchase, the cost of the item, and the amount of sales or use tax paid. Reimbursements to individuals or employees are not considered to be a direct purchase; therefore, the sales or use tax is not refundable.
 - **Contractor Purchases** - Adequate documentation for contractor purchases is a certified statement from the contractor or subcontractor that purchased the items. The statement must indicate the item purchased, the vendor from whom it was purchased, the invoice number of the purchase, the cost of the item, and the amount of sales and use tax paid. Only items that become part of a building the nonprofit entity owns or leases and uses to conduct its nonprofit activities are eligible for a refund.
- 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 of the date the notice of proposed denial was mailed to you. If the Department has not taken action within six months, a request for review can be filed at any time between the end of the six-month period and when the Department takes a prescribed action. 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.

If you have questions about how to complete this claim for refund, a completed sample form and more detailed instructions can be found on our website at www.dornc.com/downloads/e585_sample_and_faq.pdf or you can call the Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll-free).

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-536R, Schedule of County Sales and Use Taxes for Claims for Refund, to identify the individual counties to which tax was paid.

For Lines 2 through 6, local school administrative units and joint agencies should only complete the County Column.

Line 2 - Enter in the State Column total purchases of tangible personal property for use on which State sales or use tax was paid to retailers. Enter in the County Column total purchases of tangible personal property for use on which county sales or use tax was paid to retailers.

For Lines 3 through 6, State tax must be entered in the State Column and county tax must be entered in the County Column.

Line 3 - Enter the sales and use tax paid directly to retailers on purchases for use, as shown on sales receipts or invoices. Do not include tax paid on nonrefundable purchases as described on the front of claim form.

Line 4 - Enter the total sales and use tax paid indirectly on building materials and supplies as shown on contractors' statements.

Line 5 - Enter the total use tax paid to the Department by your organization on your sales and use tax returns. **Do not include tax collected and paid on taxable sales made by your organization.**

Line 6 - Add the tax by column on Lines 3, 4, and 5 and enter the totals. **If you made purchases and paid county tax in more than one county you must complete Form E-536R, Schedule of County Sales and Use Taxes for Claims for Refund, to identify the individual counties and rates to which tax was paid. The total of all entries made on Form E-536R should equal the county tax shown on Line 6.**

Line 7 - Add the 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-536R, Schedule of County Sales and Use Taxes for Claims for Refund, the amounts entered on Line 8 must equal the total amounts by rate included on Form E-536R.