



# Consumer Use Tax Return

North Carolina Department of Revenue

Name (First 13 Characters)

M.I. Last Name (First 16 Characters)

Spouse's First Name (First 13 Characters)

M.I. Spouse's Last Name (First 16 Characters)

Street Address

City

State

Zip Code

County

Phone

SSN

Spouse's SSN

Period Beginning (MM-DD-YY)

Period Ending (MM-DD-YY)

	Purchases		Rate		Tax
1. <b>5.75% General State Rate</b> <i>(Effective 10/1/09)</i>	<input type="text"/>	x	5.75%	=	<input type="text"/>
2. <b>5.5% General State Rate</b> <i>(9/1/09 through 9/30/09)</i>	<input type="text"/>	x	5.5%	=	<input type="text"/>
3. <b>4.5% General State Rate</b> <i>(1/1/09 through 8/31/09)</i>	<input type="text"/>	x	4.5%	=	<input type="text"/>
4. <b>2% Food Rate</b>	<input type="text"/>	x	2%	=	<input type="text"/>
5. <b>2.0% County Rate</b> <i>(Effective 10/1/09)</i>	<input type="text"/>	x	2.0%	=	<input type="text"/>
6. <b>2.25% County Rate</b> <i>(See instructions on reverse)</i>	<input type="text"/>	x	2.25%	=	<input type="text"/>
7. <b>2.5% County Rate</b> <i>(1/1/09 through 9/30/09)</i>	<input type="text"/>	x	2.5%	=	<input type="text"/>
8. <b>0.5% Transit County Rate</b>	<input type="text"/>	x	0.5%	=	<input type="text"/>
9. <b>Total Tax (Add Lines 1-8)</b>					<input type="text"/>
10. <b>Credit for Sales or Use Tax Paid to Another State</b>					<input type="text"/>
11. <b>Tax Due (Line 9 Minus Line 10)</b>					<input type="text"/>
12. <b>Penalty</b>					<input type="text"/>
13. <b>Interest</b>					<input type="text"/>
14. <b>Total Due (Add Lines 11-13)</b>				\$	<input type="text"/>

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

I certify that, to the best of my knowledge, this return is accurate and complete.

**Title:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

**MAIL TO: P.O. Box 25000, Raleigh, NC 27640-0720**

## Form E-554 Consumer Use Tax Return

### General Information and Instructions for Completing

If you purchased taxable merchandise outside of North Carolina for use in this State, a State and local use tax may be due on the purchase price, including transportation charges. This applies regardless of whether you made the purchase while in another state or had the merchandise delivered from another state to you in North Carolina. If you paid a sales tax on the merchandise in the other state, you are entitled to a tax credit for the state tax paid against the North Carolina State tax due and any local tax paid against any local tax due. Examples of merchandise subject to use tax include computers, software, audio and video tapes, compact discs, dvds, books, furniture, jewelry, food, and clothing purchased out of state by any means including mail, telephone, or internet.

**If you make taxable purchases on which you owe use tax during a year, you must include the tax on your North Carolina Individual Income Tax Return. If you are not required to file a North Carolina Individual Income Tax Return, you must file this form and pay the amount due by April 15 of the following year.** Forms filed late are subject to penalty and interest. Indicate the period covered by the return in the blocks provided along with your name, Social Security Number (SSN), address, county location, and telephone number. Use capital letters when entering your name and address. Use a pen with blue or black ink to complete this return. Additional information may be obtained from the Department's website at [www.dorn.com](http://www.dorn.com) or from the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

- Line 1 - Enter amount of purchases made subject to the 5.75% General State tax rate and compute the General State tax due by multiplying by .0575. 5.75% rate for purchases are effective October 1, 2009.
- Line 2 - Enter amount of purchases made subject to the 5.5% General State tax rate and compute the General State tax due by multiplying by .055. 5.5% rate for purchases are effective for the period September 1, 2009 through September 30, 2009.
- Line 3 - Enter amount of purchases made subject to the 4.5% General State tax rate and compute the General State tax due by multiplying by .045. 4.5% rate for purchases are effective for the period January 1, 2009 through August 31, 2009.
- Line 4 - Enter amount of purchases subject to the 2% food tax rate and compute the food tax due by multiplying by .02.
- Line 5 - Enter amount of purchases subject to the 2.0% county tax rate and compute the county tax due by multiplying by .02. 2.0% county rate for purchases are effective October 1, 2009 in all counties (except Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, and Surry).
- Line 6 - Enter amount of purchases subject to the 2.25% county tax rate and compute the county tax due by multiplying by .0225. 2.25% county rate for purchases are effective as follows: January 1, 2009 through September 30, 2009 in all counties (except Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, and Surry) and effective October 1, 2009 only in counties of Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, and Surry.
- Line 7 - Enter amount of purchases subject to the 2.5% county tax rate and compute the county tax due by multiplying by .025. 2.5% county rate for purchases are effective January 1, 2009 through September 30, 2009 for the following counties only: Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, and Surry. The 2.5% county rate does not apply to any county for the period October 1, 2009 through December 31, 2009.
- Line 8 - Enter amount of purchases subject to the 0.5% Transit County sales and use tax rate and compute the county tax due by multiplying by .005.
- Line 9 - Enter amount of State and county tax due by adding Lines 1 through 8.
- Line 10 - Enter amount of tax paid to other states on the purchases reflected in Lines 1 through 7 above. If you paid a sales tax on merchandise in the other state, you are entitled to a tax credit for the state tax paid against your State tax liability in North Carolina and any local tax paid against your local tax liability.
- Line 11 - Subtract Line 10 from Line 9 and enter the result.
- Line 12 - If the return is filed after the due date, compute penalty of 5% per month of the State tax shown on Lines 1, 2 and 3 and 5% per month of the county tax shown on Lines 4, 5, 6, 7 and 8 for each month the return is late. The maximum penalty for late filing is 25% of the State tax due and 25% of the county tax due, but in no case is the penalty less than \$5.00 for the State and \$5.00 for the county. If the tax is not paid when due, an additional penalty of 10% of the tax will be added for failure to pay, but in no case will the penalty be less than \$5.00 for the State and \$5.00 for the county.
- Line 13 - If the return is filed after the due date, compute the applicable interest. Contact the Department of Revenue for the current interest rate.
- Line 14 - Add Lines 11, 12, and 13 and enter the sum.