



## 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 three years after the return was due or more than two years after the tax was paid cannot be accepted.

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.

- Indicate the basis for the refund request and attach documentation to support the request.

***If you have questions about how to complete this claim, call the Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.***

## 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 0.5% Mecklenburg County Public Transportation Tax paid to the Department by your firm on its 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 0.5% 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 applicable rates and individual counties 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 your firm is 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.