





<b>Part 2 - Professional Motorsports Team</b>						
7. <b>Name of Taxing County</b> <i>(If more than one county, see instructions and attach Form E-536R)</i>	▶	<input style="width: 100%; height: 20px;" type="text"/>				
8. <b>Total Refundable Purchases of Tangible Personal Property for Use on Which North Carolina Sales or Use Tax Was Paid</b>	▶	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center; padding: 2px;">State</th> <th style="width: 50%; text-align: center; padding: 2px;">County</th> </tr> <tr> <td style="padding: 2px;"><input style="width: 95%; height: 20px;" type="text"/></td> <td style="padding: 2px;"><input style="width: 95%; height: 20px;" type="text"/></td> </tr> </table>	State	County	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
State	County					
<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>					
9. <b>Amount of North Carolina Sales and Use Tax Paid on Purchases for Use</b>	▶	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center; padding: 2px;">State</th> <th style="width: 50%; text-align: center; padding: 2px;">County</th> </tr> <tr> <td style="padding: 2px;"><input style="width: 95%; height: 20px;" type="text"/></td> <td style="padding: 2px;"><input style="width: 95%; height: 20px;" type="text"/></td> </tr> </table>	State	County	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
State	County					
<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>					
10. <b>Allowable Refund</b> <i>(Multiply Line 9 by 50%)</i>	▶	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center; padding: 2px;">State</th> <th style="width: 50%; text-align: center; padding: 2px;">County</th> </tr> <tr> <td style="padding: 2px;"><input style="width: 95%; height: 20px;" type="text"/></td> <td style="padding: 2px;"><input style="width: 95%; height: 20px;" type="text"/></td> </tr> </table>	State	County	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
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<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>					
<b>Complete Part 3 below.</b>						
<b>Part 3 - Total Refund Requested and Signature</b>						
11. <b>Total Refund Requested</b> <i>(Add State and County tax from Lines 6 and/or 10)</i>	\$	<input style="width: 100%; height: 20px;" type="text"/>				
12. <b>Allocation of County Tax on Lines 6 and/or 10</b> <i>(Enter the county tax paid at each applicable rate. If you paid more than one county's tax, see instructions and attach Form E-536R)</i>						
a. <b>County 2.0% Tax</b>	b. <b>County 2.25% Tax</b>	c. <b>Mecklenburg Transit 0.5% Tax</b>				
▶ <input style="width: 95%; height: 20px;" type="text"/>	▶ <input style="width: 95%; height: 20px;" type="text"/>	▶ <input style="width: 95%; height: 20px;" type="text"/>				
Signature: _____		Date: _____				
<small>I certify that, to the best of my knowledge, this claim is accurate and complete.</small>						
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 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.
- 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 and Collection Center toll-free at 1-877-252-3052.***