

E-554

Web
9-11

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. a. 5.75% General State Rate (Effective 10/1/09 - 6/30/11)		x	5.75%	=	
b. 4.75% General State Rate (Effective 7/1/11)		x	4.75%	=	
2. 2% Food Rate		x	2%	=	
3. 2.0% County Rate (See instructions on reverse)		x	2.0%	=	
4. 2.25% County Rate (See instructions on reverse)		x	2.25%	=	
5. 0.5% Transit County Rate (Mecklenburg County only)		x	0.5%	=	
6. Total Tax (Add Lines 1a - 5)					
7. Credit for Sales or Use Tax Paid to Another State					
8. Tax Due (Line 6 Minus Line 7)					
9. Penalty					
10. Interest					
11. Total Due (Add Lines 8 - 10)				\$	

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 products outside of North Carolina for use in this State, a State and local use tax may be due on the purchase price, including delivery charges imposed by the retailer. 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 sales tax due and any local tax paid against any local sales tax due. Examples of products 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. In addition, effective January 1, 2010, certain digital property, such as audio works, audiovisual works, books, magazines, newspapers, newsletters, reports, ringtones, and photographs, are subject to use tax. More details may be found at http://www.dorncc.com/taxes/sales/imnotice_digital_property09.pdf.

If you make taxable purchases on which you owe use tax during a year, you must include the use 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 after the due date 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.dorncc.com or from the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

- Line 1a - Enter amount of purchases 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 is effective October 1, 2009 through June 30, 2011.
- Line 1b - Enter amount of purchases subject to the 4.75% General State tax rate and compute the General State tax due by multiplying by .0475. 4.75% rate for purchases is effective July 1, 2011.
- Line 2 - Enter amount of purchases subject to the 2% food tax rate and compute the food tax due by multiplying by .02.
- Line 3 - 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 is effective January 1, 2011 through September 30, 2011 in all counties (except Alexander, Catawba, Cumberland, Duplin, Haywood, Hertford, Lee, Martin, New Hanover, Onslow, Pitt, Randolph, Robeson, Rowan, Sampson, Surry, and Wilkes). 2.0% county rate for purchases is effective October 1, 2011 in all counties (except Alexander, Cabarrus, Catawba, Cumberland, Duplin, Haywood, Hertford, Lee, Martin, New Hanover, Onslow, Pitt, Randolph, Robeson, Rowan, Sampson, Surry, and Wilkes).
- Line 4 - 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 is effective January 1, 2011 through September 30, 2011 in only these counties: Alexander, Catawba, Cumberland, Duplin, Haywood, Hertford, Lee, Martin, New Hanover, Onslow, Pitt, Randolph, Robeson, Rowan, Sampson, Surry, and Wilkes. 2.25% county rate for purchases is effective October 1, 2011 in only these counties: Alexander, Cabarrus, Catawba, Cumberland, Duplin, Haywood, Hertford, Lee, Martin, New Hanover, Onslow, Pitt, Randolph, Robeson, Rowan, Sampson, Surry, and Wilkes.
- Line 5 - Enter amount of purchases subject to the 0.5% Transit County sales and use tax rate and compute the transit tax due by multiplying by .005. 0.5% Transit County rate for purchases is effective in Mecklenburg County only.
- Line 6 - Enter amount of State and county tax due by adding Lines 1a through 5.
- Line 7 - Enter amount of tax paid to other states on the purchases reflected in Lines 1a through 5 above. If you paid a sales tax on products in the other state, you are entitled to a tax credit for the state tax paid against your State use tax liability in North Carolina and any local tax paid against your local use tax liability.
- Line 8 - Subtract Line 7 from Line 6 and enter the result.
- Line 9 - If the return is filed after the due date, compute penalty of 5% per month of the State tax shown on Line 1a and 1b and 5% per month of the county tax shown on Lines 2, 3, 4, and 5 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 10 - If the return is filed after the due date, compute the applicable interest. Contact the Department of Revenue for the current interest rate.
- Line 11 - Add Lines 8, 9, and 10 and enter the sum.