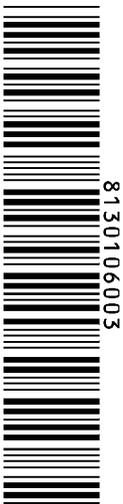


Form E-500H White Goods Disposal Tax Return

General Information and Instructions for Completing

Use Form E-500H to file and report your North Carolina white goods disposal taxes. The tax is collected for the disposal of white goods, which includes refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances. The white goods disposal tax is \$3.00 and is applicable to all new white goods with or without chlorofluorocarbon refrigerants sold by a retailer or purchased outside North Carolina for storage, use, or consumption in North Carolina.

Monthly returns and remittance of tax are due on or before the 20th day of each month for the preceding calendar month. Quarterly returns with remittance of tax are due on or before the last day of January, April, July, and October for the preceding three-month period. Use the filing frequency assigned by the Department. Forms filed late are subject to penalty and interest. Use a pen with blue or black ink to complete this return. Indicate the period covered by the return in the blocks provided. Complete the account ID, legal name, and address. Use capital letters when entering your name and address. Additional information about the white goods disposal tax may be obtained from the Department's website at www.dornc.com or from the Taxpayer Assistance Call Center at 1-877-252-3052 (toll-free).



- Line 1 - Enter the number of white goods sold to the Federal Government and the number sold in interstate commerce.
- Line 2 - Enter under the column "Quantity" the number of white goods sold and those purchased for storage, use, or consumption within North Carolina. Compute the tax due at the \$3.00 per unit rate and enter that amount under the column "Tax."
- Line 3 - If the return is filed after the due date, add the failure to file return penalty of 5% per month of the tax shown on Line 2 for each month, or fraction thereof, that the return is filed late. The maximum failure to file return penalty is 25% of the tax due. The minimum failure to file return penalty is \$5.00 if tax is reported.
If the tax was not paid when due, add the failure to pay tax when due penalty of 10% of the tax shown on Line 2. The minimum failure to pay penalty is \$5.00 if tax is due. Therefore, if tax is reported on a late filed return and the tax was not paid when due, there is a total minimum penalty of \$10.00.
- Line 4 - If the return is filed after the due date, compute interest on the total tax shown to be due on Line 2 from the time the taxes were due until paid. See the Department's website for the current interest rate.
- Line 5 - Enter the total amount due by adding Lines 2, 3, and 4 and pay this amount.

Use blue or black ink to complete this form.
Please do not fold, staple, tape, paper clip, or cut this form.
Make check payable in U.S. currency to N.C. Department of Revenue.
Mail this sheet with payment to the address on the return.

White Goods Disposal Tax Return

North Carolina Department of Revenue

Period Beginning (MM-DD-YY)	Period Ending (MM-DD-YY)		Quantity		
_____	_____				
Account ID	1. Exempt White Goods Sold		_____	Rate	Tax
_____	2. Taxable White Goods Sold Plus Those Purchased for Own Use		_____	x \$3 =	_____
Legal Name (First 24 Characters) (USE CAPITAL LETTERS)	3. Penalty				_____
_____	4. Interest				_____
Street Address					

City	State	Zip Code (5 Digit)	5. Total Due (Add Lines 2, 3, and 4) \$ _____		
_____	_____	_____			

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 27640-0710