

# Form E-500S Dry-Cleaning Solvent Tax Return

## General Information and Instructions for Completing

Use Form E-500S to file and report your North Carolina dry-cleaning solvent taxes. The tax is collected for cleanup of dry-cleaning solvent contamination. The tax is imposed on each gallon of dry-cleaning solvent sold by a retailer to a dry-cleaning facility or purchased by a dry-cleaning facility from outside North Carolina for storage, use, or consumption in North Carolina. The dry-cleaning solvent tax is \$10.00 for each gallon of dry-cleaning solvent that is halogenated hydrocarbon-based and \$1.35 for each gallon of dry-cleaning solvent that is hydrocarbon-based. These taxes are in addition to all other taxes.

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 dry-cleaning solvent tax may be obtained from the Department's website at [www.dornc.com](http://www.dornc.com) or from the Taxpayer Assistance Call Center at 1-877-252-3052 (toll-free).

- Line 1 - Enter under the column "Gallons" total number of gallons of halogenated hydrocarbon-based solvent sold by a retailer to a dry-cleaning facility or purchased by a dry-cleaning facility from outside North Carolina for storage, use, or consumption in North Carolina. Compute the tax due at the \$10.00 per gallon rate and enter that amount under the column "Tax."
- Line 2 - Enter under the column "Gallons" total number of gallons of hydrocarbon-based solvent sold by a retailer to a dry-cleaning facility or purchased by a dry-cleaning facility from outside North Carolina for storage, use, or consumption in North Carolina. Compute the tax due at the \$1.35 per gallon rate and enter that amount under the column "Tax."
- Line 3 - Add the tax on Lines 1 and 2 and enter the sum.
- Line 4 - 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 3 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 3. 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 5 - If the return is filed after the due date, compute interest on the total tax shown to be due on Line 3 from the time the taxes were due until paid. See the Department's website for the current interest rate.
- Line 6 - Enter the total amount due by adding Lines 3, 4, and 5 and pay this amount.

Use blue or black ink to complete this form.  
 Please do not fold, staple, tape, or paper clip the 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.

### Dry-Cleaning Solvent Tax Return

North Carolina Department of Revenue

Period Beginning (MM-DD-YY) _____	Period Ending (MM-DD-YY) _____		Gallons	Rate	Tax
Account ID _____ _____	1. Halogenated Hydrocarbon-Based Solvent _____	_____	x \$10.00 =	_____	_____
	2. Hydrocarbon-Based Solvent _____	_____	x \$1.35 =	_____	_____
Legal Name (First 24 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) _____ _____			<b>3. Total Tax</b>	Add Lines 1 & 2	_____
Street Address _____ _____					_____
City _____	State _____	Zip Code (5 Digit) _____			_____
Signature: _____	Date: _____			<b>6. Total Due</b>	Add Lines 3, 4, & 5
				\$	_____