

State Agency Claim for Refund County Sales and Use Taxes

North Carolina Department of Revenue

Complete all of the information in this section.

State Agency Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Account ID

Mailing Address

Federal Employer ID Number

Interoffice or Courier Mailing Address

Quarter Beginning (MM-DD-YY)

City

State

Zip Code

County

Quarter Ending (MM-DD-YY)

Name of Person We Should Contact if We Have Questions About This Claim

Contact Telephone

1. Name of Taxing County

(If more than one county, see instructions on reverse and attach Form E-536R)

County

2. Amount of County Sales and Use Tax Paid Indirectly on Building Materials and Supplies as Shown on Contractors' Statements

3. Allocation of County Tax on Line 2 (Enter the county tax paid at each applicable rate. If you paid more than one county's tax, see the instructions on reverse and attach Form E-536R)

County 2.0% Tax

County 2.25% Tax

Mecklenburg
Transit 0.5% Tax

Signature: _____

Date: _____

I certify that, to the best of my knowledge, this claim is accurate and complete.

Title: _____

Telephone: _____

MAIL TO: NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0001

For Departmental Use Only

Refund Approved:

As Filed

County Tax

As Corrected

By: _____

Date: _____

General Instructions

- Use blue or black ink to complete this claim for refund. An Account ID is required to process the claim.
- This claim for refund is to be filed by State Agencies pursuant to G.S. 105-164.14(e). Claims for refund are due quarterly within 15 days after the end of each calendar quarter.
- Records must be maintained on a **county by county** basis to identify local sales and use taxes paid indirectly by the State agency on building materials, supplies, fixtures, and equipment that become a part of or annexed to a building or structure that is owned or leased by the State agency and is being erected, altered, or repaired for use by the State agency.
- Effective October 1, 2009, the county sales and use tax rate is 2.0% in all counties except Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, and Surry where the rate is 2.25%. Mecklenburg County has an additional Transit 0.5% sales and use tax for public transportation. Please see the Department's website, www.dornc.com, to determine the rate in effect for the period of the refund.

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 were paid in only one county, enter the name of that county. If you paid county tax in more than one county, do not list a county on Line 1. You must complete Form E-536R, Schedule of County Sales and Use Taxes for Claims for Refund, to identify the individual counties to which tax was paid.

Line 2 - Enter total county sales and use tax paid indirectly on building materials and supplies as shown on contractors' statements. Include any 0.5% Mecklenburg County Transit Tax. This is the total amount of refund that you are requesting.

Line 3 - Allocate the amount of county tax included on Line 2 to the applicable rate. **If you paid county tax in more than one county you must complete Form E-536R, Schedule of County Sales and Use Taxes for Claims for Refund, to identify the individual counties to which tax was paid by rate. The total of all entries made on Form E-536R should equal the county tax shown on Line 2.**