

# Incentive Claim for Refund for Aviation Fuel for Motorsports State and County Sales and Use Taxes

North Carolina Department of Revenue

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

Mailing Address

City	State	Zip Code	County
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 15%; height: 15px;" type="text"/>	<input style="width: 15%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>

Name of Person We Should Contact if We Have Questions About This Claim	Contact Telephone
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>

**Name of Taxing County**

(If more than one county, complete reverse)

Account ID
FEIN or SSN
Period Beginning (MM-DD-YY)
Period Ending (MM-DD-YY)

**1. Total Miles Traveled on Flights Within N.C., from Out-of-State Locations into N.C., and from N.C. to Out-of-State Locations**

**2. Total Miles Traveled for Qualifying Purposes on Flights Within N.C., from Out-of-State Locations into N.C., and from N.C. to Out-of-State Locations**

**3. Ratio of Miles for Qualifying Purposes**

(Divide Line 2 by Line 1; carry decimal amount to four places (Ex: .7546))

**4. Total N.C. Tax Paid on All Purchases of Aviation Fuel**

**5. Total N.C. State Sales and Use Tax Paid on All Purchases of Aviation Fuel**

(Enter only the amount of tax paid at the State rate)

**6. Amount of State Sales and Use Tax Refund (Multiply Line 5 by Line 3)**

**7. County Sales and Use Tax Paid on All Purchases of Aviation Fuel**

County 2.0% Tax

County 2.25% Tax

Mecklenburg Transit 0.5% Tax




**8. Amount of County Sales and Use Tax Refund (Multiply the amounts of tax for each county rate on Line 7 above by Line 3. If you are claiming a refund of more than one county's tax, complete the reverse)**

County 2.0% Tax

County 2.25% Tax

Mecklenburg Transit 0.5% Tax




**9. Total Refund Requested (Add Line 6 and county tax at all rates on Line 8)**

\$

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, Central Examination Section, P.O. Box 25000, Raleigh, NC 27640-0001

For Departmental Use Only			
Refund Approved:	State Tax	County Tax	Total Tax
<input type="radio"/> As Filed	<input style="width: 95%; height: 10px;" type="text"/>	<input style="width: 95%; height: 10px;" type="text"/>	<input style="width: 95%; height: 10px;" type="text"/>
<input type="radio"/> As Corrected	<input style="width: 95%; height: 10px;" type="text"/>	<input style="width: 95%; height: 10px;" type="text"/>	<input style="width: 95%; height: 10px;" type="text"/>
	By: _____		Date: _____

10	11	12	▶	▶ 13
Name of Taxing County	County Tax Paid on All Purchases	Ratio of Miles	Office Use Only	Refund Due Each County
<b>Totals:</b>				
	<b>County 0.5% Tax</b>	<b>Ratio of Miles</b>		<b>0.5% Refund Due</b>
<b>Mecklenburg Transit 0.5% Tax</b>			<b>060</b>	

- Column 10** - Enter the name of each taxing county for which a refund is due. If more space is needed, attach an additional sheet.
- Column 11** - Enter the amounts of 2.0% and 2.25% county sales and use tax paid on purchases of aviation fuel attributable to the county listed in Column 10. The column total must equal the amounts of 2.0% and 2.25% county tax paid on purchases as reflected on Line 7.
- Column 12** - Enter the ratio of miles for qualifying purposes as derived on Line 3.
- Column 13** - Multiply the county tax in Column 11 by the ratio in Column 12 and enter the refund due for each county at the 2.0% and 2.25% county tax rates. The column total must equal the amounts of County 2.0% and 2.25% Tax Refund as reflected on Line 8.

If applicable, complete the entries for the Mecklenburg Public Transportation 0.5% Tax.

**General Instructions**

G.S. 105-164.14A(a)(4) provides that a professional motorsports racing team or a motorsports sanctioning body is allowed a refund of sales and use tax paid by it in North Carolina on aviation fuel used to travel to or from a motorsports event in this State, to travel to a motorsports event in another state from a North Carolina location, or to travel to North Carolina from a motorsports event in another state. For purposes of the refund provision, a "motorsports event" includes a motorsports race, a motorsports sponsor event, and motorsports testing.

Claims for refund are due by December 31 for the prior fiscal year ending June 30; a refund applied for after the due date is barred. The refund provision is repealed effective for purchases made on or after January 1, 2013.

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.

Use blue or black ink to complete this claim for refund. 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.