

Incentive Claim for Refund for Passenger Air Carriers 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** _____

Name of Person We Should Contact if We Have Questions About This Claim _____ **Contact Telephone** _____
()

Account ID

FEIN

Period Beginning (MM-DD-YY)
07 - 01 - _____
Period Ending (MM-DD-YY)
06 - 30 - _____

Name of Taxing County
(If more than one county, complete Form E-536R)

G.S. 105-164.14A(a)(1) provides that an interstate passenger air carrier is allowed a refund of the net amount of sales and use tax paid by it in North Carolina on fuel during a fiscal year in excess of \$2,500,000.00. The "net amount of sales and use tax paid" is the amount paid less the refund allowed under 105-164.14(a) for interstate carriers; this refund is in addition to the refund allowed for interstate carriers. See reverse for additional information.

1. Amount of N.C. Sales and Use Tax Paid on Aviation Fuel During Fiscal Year	_____						
2. Amount of N.C. Sales and Use Tax on Aviation Fuel Included on Form E-581, Interstate Carrier Claim for Refund, Filed for This Fiscal Year	_____						
3. N.C. Sales and Use Tax Paid on Aviation Fuel Fiscal Year Threshold	2500000.00						
4. Amount of N.C. Sales and Use Tax in Excess of \$2,500,000 Paid on Aviation Fuel During Fiscal Year (Line 1 Minus Lines 2 and 3)	_____						
5. Amount of State Sales and Use Tax Refund (Enter only the amount of tax paid at the general State rate from Line 4)	▶ _____						
6. Amount of County Sales and Use Tax Refund (Enter the amount of local tax from Line 4. If you are claiming a refund of more than one county's tax, complete Form E-536R)	_____						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">County 2.0% Tax</td> <td style="width: 33%; text-align: center;">County 2.25% Tax</td> <td style="width: 33%; text-align: center;">Mecklenburg Transit 0.5% Tax</td> </tr> <tr> <td style="text-align: center;">▶ _____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </table>	County 2.0% Tax	County 2.25% Tax	Mecklenburg Transit 0.5% Tax	▶ _____	_____	_____	
County 2.0% Tax	County 2.25% Tax	Mecklenburg Transit 0.5% Tax					
▶ _____	_____	_____					
7. Total Refund Requested (Add Line 5 and county tax at all rates on Line 6)	\$ _____						

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:	State Tax	County Tax	Total Tax
<input type="radio"/> As Filed	_____	_____	_____
<input type="radio"/> As Corrected	_____	_____	_____
	By: _____		Date: _____

General Information

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

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.

Line by Line Instructions

- Line 1 - Enter the amount of North Carolina sales and use tax paid on aviation fuel during the fiscal year.
- Line 2 - Enter the amount of North Carolina sales and use tax on aviation fuel included on Form E-581, Interstate Carrier Claim for Refund, filed for this fiscal year.
- Line 3 - The North Carolina sales and use tax paid on aviation fuel fiscal year threshold of \$2,500,000 has been preprinted.
- Line 4 - Subtract Lines 2 and 3 from Line 1. This is the amount of North Carolina sales and use tax in excess of \$2,500,000 paid on aviation fuel during the fiscal year.
- Line 5 - Enter the amount of tax paid at the general State rate from Line 4.
- Line 6 - Allocate the amount of county tax included on Line 4 in the applicable county rate. If you are required to complete Form E-536R, Schedule of County Sales and Uses for Claims for Refund, the amounts entered on Line 6 must equal the total amounts by rate included on Form E-536R.