

E-588C

Web
12-09

Utility Company Claim for Refund 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 or SSN

Period Beginning (MM-DD-YY)

Period Ending (MM-DD-YY)

● Name of Taxing County
(If more than one county, complete reverse) _____

1. Total Miles of Operation of Railway Cars and Locomotives _____

2. Miles Operated in North Carolina _____

3. Ratio of Miles Operated in North Carolina
(Line 2 divided by Line 1; carry decimal amount to four places (Ex: .7546)) _____

4. Total Purchases of Railway Cars, Locomotives, and Accessories Inside and Outside N.C.
(Do not include any sales or use tax paid) _____

5. Purchases Per Mileage Ratio (Multiply Line 4 by Line 3) _____

6. N.C. State Sales and Use Tax Paid on Purchases of Railway Cars, Locomotives, and Accessories
(Enter only the amount of tax paid at the general State rate, 5.75% effective 10/1/09) _____

7. State Tax on Purchases Per Mileage Ratio (Multiply Line 5 by the general State rate,
5.75% effective 10/1/09) _____

8. Amount of State Sales and Use Tax Refund (Line 6 minus Line 7) _____

9. Ratio of County Sales and Use Tax Refund
(Line 8 divided by Line 6; carry decimal amount to four places (Ex: .7546)) _____

10. County Sales and Use Tax Paid on Purchases of Railway Cars, Locomotives, and Accessories			
	County 2.0% Tax	County 2.25% Tax	Mecklenburg Transit 0.5% Tax
	_____	_____	_____

11. Amount of County Tax Refund (Multiply the amounts of tax for each county rate on Line 10 above by Line 9. 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
	_____	_____	_____

12. Total Refund Requested (Add State tax on Line 8 and county tax at all rates on Line 11) \$ _____

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

Date: _____

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: _____		

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Name of Taxing County	County Tax Paid on Purchases	Ratio of County Tax Paid	Office Use Only	Refund Due Each County
Totals:				

0.5% Tax
Ratio
0 6 0
0.5% Refund Due

Mecklenburg Transit 0.5% Tax

- Column 13** - Enter the name of each taxing county for which a refund is due. If more space is needed, attach an additional sheet.
- Column 14** - Enter the amounts of 2.0% and 2.25% county sales and use tax paid on purchases of railway cars, locomotives, and accessories attributable to the county listed in column 13. The column total must equal the amounts of 2.0% and 2.25% county tax paid on purchases as reflected on Line 10.
- Column 15** - Enter the ratio of county sales and use tax refund for each county as derived on Line 9. Carry decimal amount to four places (Ex: **.7546**).
- Column 16** - Multiply the county tax in column 14 by the ratio in Column 15 and enter the refund due for each county at the 2.0% and 2.25% county tax rates. The column total must equal the amount of County 2.0% and 2.25% Tax Refund as reflected on Line 11. If applicable, complete the entries for the Mecklenburg Transit 0.5% Tax.

General Instructions

This claim for refund is for use by utility companies pursuant to the provisions of G.S. 105-164.14(a2) effective July 1, 2006. Claims for refund are due semiannually for tax paid on purchases of railway cars, locomotives, and accessories for railroad cars and locomotives during that six month period. Claims for refund of taxes paid during the first six months of the calendar year are due to be filed by October 15 of that year. Claims for refund of taxes paid during the last six months of the calendar year are due to be filed by April 15 of the following year. Refund claims filed more than three years after the due date cannot be accepted.

Prior to September 1, 2009, the general State rate is 4.5%. Effective September 1, through September 30, 2009, the general State rate is 5.5% Effective October 1, 2009, the general State rate is 5.75%. The general State rate is used to determine the amount of the refund. Use Form E-588C (12-08 version) to file a refund claim for the months of July and August 2009. Use Form E-588C (10-09 version) to file a refund claim for the month of September 2009. Use Form E-588C (12-09 version) to file a refund claim for the months of October, November, and December 2009.

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, call the Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.