

# E-588E

## Claim for Refund for Combined General Rate of Tax (Utility, Liquor, Gas, and Other)

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

Street Address

City

State

Zip Code

County

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

Contact Telephone

Location of Records (If Different from Above)

Date of Payment

Account ID

FEIN or SSN

Period Beginning (MM-DD-YY)

Period Ending (MM-DD-YY)

1. Amount of Tax Paid

2. Correct Tax

3. Amount of Refund Requested (Line 1 Minus Line 2)

\$

**Basis of Claim:** (Explain in detail and attach documentation)

**Does basis of claim originate from request for refund by customer?**  Yes  No  
(If yes, attach proof of refund or credit to customer)

Customer's Name: \_\_\_\_\_

Customer's Address: \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

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

**Title:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_

**For Departmental Use Only**

**Refund Approved:**  As Filed  As Corrected

**Refund Amount** \_\_\_\_\_

**By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

## General Information

- Complete the form using blue or black ink, and mail to the Department.
- This form is for use by taxpayers to obtain an overpayment of the combined general rate of sales and/or use tax on the gross receipts derived from:
  - providing telecommunications service and ancillary service.
  - providing video programming to a subscriber in this State.
  - the sale of spirituous liquor other than mixed beverages.
  - the sale of electricity and piped natural gas.
  - the sale of aviation gasoline and jet fuel (for periods beginning on or after January 1, 2016).
- In general, the statute of limitations for obtaining a refund of an overpayment is the later of three years after the due date of the return or two years after payment of the tax. For a claim for refund filed within the statute of limitations, the Department must take one of the following actions within six months after the date the claim for refund is filed: (1) send the taxpayer a refund of the amount shown due on the claim for refund; (2) adjust the amount of the refund shown due and send the taxpayer a refund of the adjusted amount; (3) deny the refund and send the taxpayer a notice of proposed denial; or (4) request additional information from the taxpayer. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. A taxpayer who objects to a proposed denial of a refund may request a Departmental review of the proposed action by filing a request for review within the time provided in N.C. Gen. Stat. § 105-241.11. If the Department selects a claim for refund for examination, the taxpayer has the same rights that the taxpayer would have during an examination of a return by the Department.

If the Department determines that a claim for refund was not filed within the statute of limitations, the refund request will be denied and the Department will issue a notice of denied refund. If the taxpayer disagrees with the Department's determination, the taxpayer may file a petition for a contested tax case at the Office of Administrative Hearings ("OAH"). If the taxpayer elects to file a petition with OAH and the court ultimately finds that the Department's determination that the statute of limitations for requesting a refund had expired is incorrect, the case will be returned to the Department for further consideration. The Department's notice of denied refund will provide the appeal procedures a taxpayer must follow to contest the Department's determination. If a taxpayer elects not to file a petition with OAH, the Department's determination will be final.

**If you have questions about how to complete this form, call the Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.**

## Line by Line Instructions

- Line 1 - Enter the amount of combined general rate of sales and use tax paid to the Department for the period.
- Line 2 - Enter the correct amount of combined general rate of sales and use tax due for the period.
- Line 3 - Subtract the amount on Line 2 from Line 1 and enter the difference. This is the total amount of refund requested.