

Incentive Claim for Refund State and County Sales and Use Taxes

North Carolina Department of Revenue

For the period beginning _____ and ending _____

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

Fill in applicable circle:

SSN FEIN

NAICS Code

Select Refund Type:

Major Recycling Facility Refund - G.S. 105-164.14(g)

Low Enterprise or Development Tier Machinery Refund - G.S. 105-164.14(h)
Select type of business and tier area for each six-month period. (DT) are for Development Tiers only.

<input type="radio"/> Air courier services	<input type="radio"/> Aircraft maintenance and repair (DT)	<input type="radio"/> Company headquarters (DT)
<input type="radio"/> Computer services	<input type="radio"/> Customer service center	<input type="radio"/> Central office or aircraft facility
<input type="radio"/> Data processing	<input type="radio"/> Electronic mail order house	<input type="radio"/> Information technology & services (DT)
<input type="radio"/> Manufacturing	<input type="radio"/> Motorsports facility (DT)	<input type="radio"/> Motorsports racing team (DT)
<input type="radio"/> Research and development	<input type="radio"/> Warehousing	<input type="radio"/> Wholesale trade

Select Enterprise Tier: 7/1 - 12/31: One Two Other 1/1 - 6/30: One Two Other
 Select Development Tier: 7/1 - 12/31: One Other 1/1 - 6/30: One Other

Nonprofit Insurance Company Refund - G.S. 105-164.14(i)

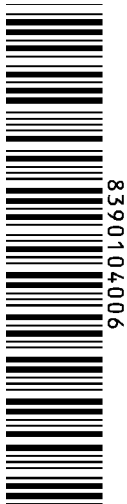
Industrial Facility Refund - G.S. 105-164.14(j) Select type of business and tier area.

<input type="radio"/> Air courier services	<input type="radio"/> Aircraft manufacturing
<input type="radio"/> Bioprocessing	<input type="radio"/> Computer manufacturing
<input type="radio"/> Financial services, securities operations, and related systems development	<input type="radio"/> Motor vehicle manufacturing
<input type="radio"/> Pharmaceutical and medicine manufacturing and distribution	<input type="radio"/> Semiconductor manufacturing
	<input type="radio"/> Solar energy generating materials manufacturing

Select tier area : One Two Three Other

Professional Motor Racing Vehicles Refund - G.S. 105-164.14(m)
(Complete Parts 2 and 3 on Page 2)

Eligible Railroad Intermodal Facility Refund - G.S. 105-164.14(o)



Part 1 - To be completed for all refunds except Professional Motor Racing Vehicles Refunds

1. Name of Taxing County (If more than one county, see instructions and attach Form E-536R)	State	County
2. Total Refundable Purchases of Tangible Personal Property for Use on Which North Carolina Sales or Use Tax Has Been Paid Directly to Retailers		
3. Amount of Sales and Use Tax Paid Directly to Retailers on Purchases for Use		
4. Amount of Sales and Use Tax Paid Indirectly on Qualifying Purchases as Shown on Contractors' Statements		
5. Amount of Use Tax Paid Directly to the Department of Revenue by Your Business		
6. Total Tax (Add Lines 3, 4, and 5. County tax must be identified by rate on Line 12) Complete Lines 11 and 12 in Part 3 on Page 2.		

Part 2 - Professional Motor Racing Vehicles - Effective for taxes paid on and after July 1, 2007

7. **Name of Taxing County** ▶
(If more than one county, see instructions and attach Form E-536R)

	State	County
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8. **Total Refundable Purchases of Tangible Personal Property for Use on Which North Carolina Sales or Use Tax Was Paid** ▶

9. **Amount of Sales and Use Tax Paid on Purchases for Use** ▶

10. **Allowable Refund** *(Multiply Line 9 by 50%)* ▶

Complete Part 3 below.

Part 3 - Total Refund Requested and Signature

11. **Total Refund Requested** *(Add State and County tax from Lines 6 and/or 10)* \$

12. **Allocation of County Tax on Lines 6 and/or 10** *(Enter the county tax paid at each applicable rate. If you paid more than one county's tax, see instructions and attach Form E-536R)*

	County 2.25% Tax	County 2.5% Tax
▶		
▶	County 2.75% 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, Central Examination Section, P.O. Box 25000, Raleigh, NC 27640-0001



General Instructions

- Failure to complete this form in its entirety will delay the refund. Claims filed after the due date cannot be accepted.
- Records must be maintained on a **county by county** basis to identify purchases of tangible personal property, county tax paid directly to retailers on purchases for use as shown on sales receipts and invoices, county tax paid indirectly as shown on contractors' statements on qualifying purchases, and county tax paid directly to the Department of Revenue.
- 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.
- See Additional Instructions for Form E-585S for more information on completing this form.

If you have questions about how to complete this claim, you may call the Taxpayer Assistance Call Center toll-free at 1-877-252-3052.