

Incentive Claim for Refund
for Analytical Services Supplies
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)

Select the basis of refund by completing either Part 1 or 2 and Part 3.

Part 1 - Refund of Tax on Tangible Personal Property Consumed or Transformed in Analytical Service Activities

State County

- Amount of Purchases of Tangible Personal Property Consumed or Transformed in Analytical Service Activities During Current Fiscal Year
- Amount of Sales and Use Tax Paid on Above Purchases
- Amount of Sales and Use Tax Paid on Purchases of Tangible Personal Property Consumed or Transformed in Analytical Service Activities from 7-1-06 through 6-30-07
- Eligible Amount of Sales and Use Tax Paid (Subtract Line 3 from Line 2)
- Fifty Percent (50%) of Eligible Amount of Sales and Use Tax Paid (Multiply Line 4 by .50) ▶

Complete Lines 9 and 10 in Part 3.

Part 2 - Refund of Tax on Medical Reagents

State County

- Amount of Medical Reagent Purchases During Current Fiscal Year
- Amount of Sales and Use Tax Paid on Above Medical Reagent Purchases
- Fifty Percent (50%) of Sales and Use Tax Paid (Multiply Line 7 by .50) ▶

Complete Lines 9 and 10 in Part 3.

Part 3 - Total Refund Requested and Signature

9. Total Refund Requested (Add State and County tax from Lines 5 or 8)

\$

10. Allocation of County Tax on Lines 5 or 8 (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: _____

For Departmental Use Only		
Refund Approved:	State Tax	County Tax
<input type="radio"/> As Filed <input type="radio"/> As Corrected		
By: _____		Date: _____

General Instructions

- G.S. 105-164.14(n) provides that a taxpayer engaged in analytical services in North Carolina is allowed a refund of sales and use tax paid by it in North Carolina. The amount of the refund is the greater of the following:
 - (1) Fifty percent (50%) of the eligible amount of sales and use tax paid by it on tangible personal property that is consumed or transformed in analytical service activities. The eligible amount of sales and use tax paid by the taxpayer in this State is the amount by which sales and use taxes paid by the taxpayer in this State in the fiscal year exceed the amount paid by the taxpayer in this State in the 2006-2007 State fiscal year.
 - (2) Fifty percent (50%) of the amount of sales and use tax paid by it in the fiscal year on medical reagents.
- 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 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.

Line by Line Instructions

Part 1 - Lines 1 through 5 are to be completed for a refund of sales and use tax paid on tangible personal property consumed or transformed in analytical service activities.

- Line 1 - Enter in the State and County Columns the total amount of purchases of tangible personal property consumed or transformed in analytical service activities during the current fiscal year on which North Carolina sales or use tax was paid.
- Line 2 - Enter in the State Column the total North Carolina State sales and use tax paid on purchases shown on Line 1. Enter in the County Column total county sales and use tax paid on purchases shown on Line 1.
- Line 3 - Enter in the State Column the total amount of purchases of tangible personal property consumed or transformed in analytical service activities from July 1, 2006 through June 30, 2007 on which North Carolina State sales or use tax was paid. Enter in the County Column the total amount of purchases of tangible personal property consumed or transformed in analytical service activities from July 1, 2006 through June 30, 2007 on which county sales or use tax was paid.
- Line 4 - Subtract the State tax on Line 3 from the State tax on Line 2 and enter the difference in the State Column. Subtract the County tax on Line 3 from the County tax on Line 2 and enter the difference in the County Column.
- Line 5 - Multiply the State tax on Line 4 by .50 and enter the result in the State Column. Multiply the County tax on Line 4 by .50 and enter the result in the County Column. **If you made purchases and paid county tax in more than one county you must complete Form E-536R, Schedule of County Sales and Use Taxes for Claims for Refund, to identify the individual counties and rates to which tax was paid. The total of all entries made on Form E-536R should equal the county tax shown on Line 5.** Complete Lines 9 and 10 in Part 3.

Part 2 - Lines 6 through 8 are to be completed for a refund of sales and use tax paid on medical reagents.

- Line 6 - Enter in the State and County Columns the total amount of purchases of medical reagents during the current fiscal year on which North Carolina sales or use tax was paid.
- Line 7 - Enter in the State Column the total North Carolina State sales and use tax paid on purchases shown on Line 6. Enter in the County Column the total county sales and use tax paid on purchases shown on Line 6.
- Line 8 - Multiply the State tax on Line 7 by .50 and enter the result in the State Column. Multiply the County tax on Line 7 by .50 and enter the result in the County Column. **If you made purchases and paid county tax in more than one county you must complete Form E-536R, Schedule of County Sales and Use Taxes for Claims for Refund, to identify the individual counties and rates to which tax was paid. The total of all entries made on Form E-536R should equal the county tax shown on Line 8.** Complete Lines 9 and 10 in Part 3.

Part 3 - Lines 9 and 10 must be completed for all refunds.

- Line 9 - Add the State and county taxes on Lines 5 or 8 and enter the total. This is the total amount of refund that you are requesting.
- Line 10 - Allocate the amount of county tax included on Lines 5 or 8 in the County Column to the applicable rate. If you are required to complete Form E-536R, Schedule of County Sales and Use Taxes for Claims for Refund, the amounts entered on Line 10 must equal the total amounts by rate included on Form E-536R.