

Claim for Refund of Taxes

North Carolina Department of Revenue

Individual's First Name (USE CAPITAL LETTERS) M.I. Individual's Last Name (USE CAPITAL LETTERS)

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

Trade Name

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 in Support of Claim (If Different from Above)

Type of Tax for Which Refund is Requested Date of Payment

Individual's Social Security Number

Federal Employer ID Number

Account ID

Period Beginning (MM-DD-YY)

____ - ____ - ____

Period Ending (MM-DD-YY)

____ - ____ - ____

1. Amount of Tax Paid

2. Corrected Tax

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

\$

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

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:

- As Filed
- As Corrected

Refund Amount

By: _____

Date: _____

General Instructions

- Use blue or black ink to complete this claim for refund.
- This claim for refund is for use by taxpayers who have overpaid tax. This form may not be used as a substitute for filing an original tax return or for an amended individual income tax return or an amended corporate income and franchise tax return.
- Refund claims filed more than three years after the return was due or more than two years after the tax was paid cannot be accepted.
- Indicate the basis for the refund request and attach documentation to support the request.
- The Department will take one of the following actions within six months after the date the claim is filed:
 - (1) send the requested refund to you;
 - (2) adjust the amount of the refund;
 - (3) deny the refund; or
 - (4) 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, call the Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.

Line by Line Instructions

- Line 1 - Enter the total tax paid to the Department for the period included on this claim for refund.
- Line 2 - Enter the total amount of tax that should have been paid to the Department for the period included on this claim for refund.
- Line 3 - Subtract the tax on Line 2 from Line 1 and enter the difference. This is the total amount of refund requested.