

Instructions for Handwritten Forms

Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



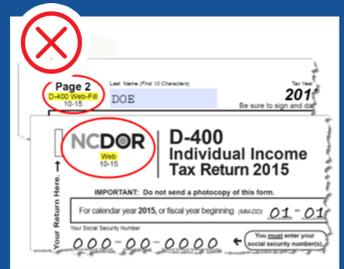
Before You Send



Do not submit photocopies of returns. Submit originals only.



Do not mix form types



E-581A

Interstate Carrier Claim for Refund Combined General Rate Sales and Use Taxes

Legal Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) _____				Account ID _____	
Mailing Address _____ _____				FEIN or SSN _____	
City _____	State _____	Zip Code _____	County _____		
Name of Person We Should Contact if We Have Questions About This Claim _____			Contact Telephone () _____		
				Period Beginning (MM-DD-YY) ____ - ____ - ____	
				Period Ending (MM-DD-YY) ____ - ____ - ____	

***This form should only be used by an interstate carrier to request a refund of tax paid at the 7% combined general rate of tax paid on purchases of Aviation Gasoline and Jet Fuel for quarters beginning on or after January 1, 2016.**

1. **Total Miles of Operation** (Amount to equal Line 1 on Form E-581 for corresponding period.) _____
2. **Miles Operated in North Carolina** (Amount to equal Line 2 on Form E-581 for corresponding period.) _____
3. **Ratio of Miles Operated in North Carolina**
(Line 2 divided by Line 1; carry decimal to four places (Ex: .7546)) ■ _____
4. **Total N.C. Combined General Rate Sales and Use Tax Paid on All Purchases of Aviation Gasoline and Jet Fuel** _____
5. **Total Refund Requested** (Multiply Line 3 by Line 4.) \$ _____

This form is for use by an interstate carrier pursuant to the provisions of N.C. Gen. Stat. § 105-164.14(a). Claims for refund must be filed within 60 days after the close of each calendar quarter and covers the purchases during that quarter of aviation gasoline and jet fuel. Refund claims filed more than 3 years after the due date are beyond the statute of limitations and cannot be accepted.

- Copies of invoices and purchase orders must be submitted with the claim for refund.

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 Form NC-242, Objection and Request for Departmental 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 proposed denial of refund.

For a full explanation of the Departmental review process, refer to the North Carolina Taxpayers' Bill of Rights found at www.ncdor.gov or the provisions of N.C. Gen. Stat. § 105-241.11.

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.

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

For Departmental Use Only	
Refund Approved: <input type="radio"/> As Filed <input type="radio"/> As Corrected	Combined General Rate of Sales and Use Tax _____
By: _____	Date: _____