Do Not Include This Page

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer

Use the latest version of Adobe Acrobat Reader to complete the form.

Guidelines

Do not handwrite any information



Do not use commas when entering amounts



Do not use brackets for negative numbers. Use a minus sign to show the amount is negative.



Printing

Use the print icon on the form to ensure you have completed all required fields.



Do not select “print on both sides of the paper.”

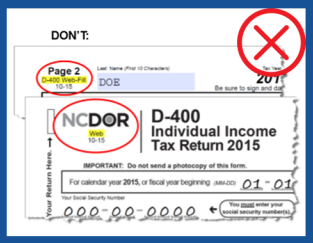


Set the page scaling to “none.” The Auto-Rotate and Center checkbox should be unchecked.



Before Sending...

Do not mix form types



Do not submit photocopies of returns. Submit original returns only.



PRINT CLEAR

NCDOR
Web-Fill
7-26

E-585E
State Agency Claim for Refund
County and Transit Sales and Use Taxes

Complete all of the information in this section.

State Agency Name *(First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)*

Account ID

Mailing Address

Federal Employer ID Number

Interoffice or Courier Mailing Address

Quarter Beginning *(MM-DD-YY)*

City **State** **Zip Code** **County**

Quarter Ending *(MM-DD-YY)*

Name of Contact Person

Contact Telephone

1. Name of Taxing County
(Enter name of taxing county. If more than one county, leave blank and attach Form E-536R.)

Local Tax

2. Amount of Local Sales and Use Tax Paid Indirectly on Qualifying Purchases ▶

3. Allocation of Local Tax on Line 2 *(Enter the local tax paid at each rate. If you paid more than one county's tax, see the instructions on Page 2 and attach Form E-536R.)*

3a. County 2.00% Tax	3b. County 2.25% Tax	3c. Transit County 0.50% Tax *Durham, Mecklenburg, Orange, and Wake*	3d. Additional County 1.00% Tax *Mecklenburg*
▶			

Signature: _____ **Date:** _____

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

Title: _____ **Telephone:** _____

DOR Use Only

County 2% Tax **County 2.25% Tax** **Transit .50% Tax**

Approved: ○ As Filed ○ As Corrected

Additional 1% Tax **Total Tax**

MAIL TO: NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0001

General Instructions

- Use blue or black ink to complete this form.
- An Account ID is required to process the claim.
- This form is to be filed by State Agencies pursuant to N.C. Gen. Stat. § 105-164.14(e). A State agency does not include an occupational licensing board, as defined in N.C. Gen. Stat. § 93B-1 or governmental entity, as defined in N.C. Gen. Stat. § 105-164.14(c). Claims for refund for a quarterly period must be filed within 15 days after the end of each calendar quarter. Claims for refund received three years after the due date are barred.
- The State is allowed quarterly refunds of local sales and use taxes paid indirectly by the State agency on building materials, supplies, fixtures, and equipment that become a part of or annexed to a building or structure that is owned or leased by the State agency and is being erected, altered, or repaired for use by the State agency.
- A person who pays local sales and use taxes on building materials or other tangible personal property for a State building project shall give the State agency for whose project the property was purchased a signed statement containing all of the following information:

  (1) The date the property was purchased.
  (2) The type of property purchased.
  (3) The project for which the property was used.
  (4) If the property was purchased in this State, the county in which it was purchased.
  (5) If the property was not purchased in this State, the county in which the property was used.
  (6) The amount of sales and use taxes paid.

  If the property was purchased in this State, the person shall attach a copy of the sales receipt to the statement. A State agency to whom a statement is submitted shall verify the accuracy of the statement.
- Visit the Department's website, ncdor.gov, to determine the rate in effect for the period of the refund. Effective dates for local rates are also shown at the bottom of Form E-536R, Schedule of County Sales and Use Taxes for Refund, also and on the Department's website.

Line by Line Instructions

Line 1 - If local taxes were paid in only one county, enter the name of that county. If local taxes were paid in more than one county, do not list a county name on Line 1.

Line 2 - Enter total local sales and use tax paid indirectly on qualifying purchases of building materials, supplies, fixtures, and equipment as shown on signed statements from real property contractors and other persons. This is the total amount of the refund requested for the period.

Line 3 - Allocate the amount of local taxes included on Line 2 to the applicable local rate. If local tax was paid for more than one county, complete Form E-536R, Schedule of County Sales and Use Taxes for Claims for Refund, to identify the applicable rates and individual counties to which tax was paid for the period. The total of all entries on Form E-536R should equal the local tax shown on Line 2.

If you have questions about how to complete this form, call the Department at 1-877-252-3052 (toll-free).