

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

Enter Whole U.S. Dollars Only 1. 99,999

Enter Whole U.S. Dollars Only 1. 99999

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

Enter Whole U.S. Dollars Only 1. [99999]

Enter Whole U.S. Dollars Only 1. -99999

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."

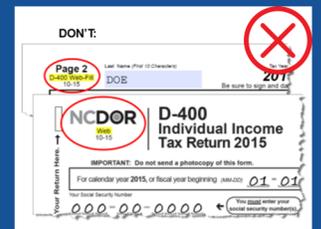


Set the page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Before Sending...

Do not mix form types



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



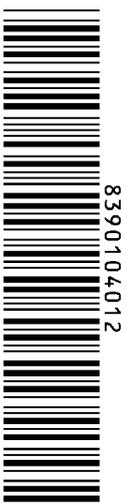
E-585S Incentive Claim for Refund State, County, and Transit Sales and Use Taxes

For the period beginning _____ and ending _____ <small>Legal Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)</small> 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: <input type="radio"/> SSN <input type="radio"/> FEIN NAICS Code
Select Refund Type:	<input type="radio"/> Major Recycling Facility Refund - G.S. 105-164.14A(a)(2) <i>(Complete Parts 1 and 3 on Page 2)</i> <input type="radio"/> Eligible Railroad Intermodal Facility Refund - G.S. 105-164.14A(a)(7) <i>(Complete Parts 1 and 3 on Page 2)</i> <input type="radio"/> Professional Motorsports Team Refund - G.S. 105-164.14A(a)(5) <i>(Complete Parts 2 and 3 on Page 2)</i>

Part 1 - Complete for all refunds except Professional Motorsports Team Refunds

1. Name of Taxing County <i>(If more than one county, see instructions and attach Form E-536R.)</i>	▶
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 North Carolina Sales and Use Tax Paid Directly to Retailers on Refundable Purchases	▶
4. Amount of North Carolina Sales and Use Tax Paid Indirectly on Refundable Purchases as Shown on Certified Statements	▶
5. Amount of North Carolina Use Tax Paid Directly to the Department on Refundable Purchases by Your Business	▶
6. Total North Carolina Tax <i>(Add Lines 3, 4, and 5. County & Transit tax must be identified by rate on Line 12.)</i>	

Complete Lines 11 and 12 in Part 3 on Page 2.



Part 2 - Professional Motorsports Team or Related Member

7. Name of Taxing County <i>(If more than one county, see instructions and attach Form E-536R.)</i>	▶
8. Total Refundable Purchases of Tangible Personal Property for Use on Which North Carolina Sales or Use Tax Was Paid	▶
9. Amount of North Carolina Sales and Use Tax Paid on Refundable Purchases	▶
10. Allowable Refund <i>(Multiply Line 9 by 50%)</i>	▶

Complete Part 3 on Page 2.



Part 3 - Total Refund Requested and Signature

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

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

a. **County 2.00% Tax**

b. **County 2.25% Tax**

c. **Transit 0.50% Tax**
Durham, Mecklenburg, Orange, Wake



Signature: _____

Date: _____

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

Title: _____

Telephone: _____

For Departmental Use Only

Food Tax	County 2.00% Tax	County 2.25% Tax	Transit Tax
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Refund Approved: As Filed As Corrected

State Tax	Total Tax
<input type="text"/>	<input type="text"/>

By: _____ Date: _____

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

Instructions

- Complete this Web-Fill form in its entirety on your computer, print the completed form, and mail to the Department. Failure to complete this form in its entirety will delay the refund. 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.
 - Records must be maintained on a **county by county** basis to identify purchases of tangible personal property, county and transit tax paid directly to retailers on purchases for use as shown on sales receipts and invoices, county and transit tax paid indirectly as shown on contractors' statements on qualifying purchases, and county and transit tax paid directly to the Department of Revenue.
 - In general, the statute of limitations for obtaining a refund 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.
- See **Additional Instructions for Form E-585S** for more information on completing this form.

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