**NCDOR** | NORTH CAROLINA DEPARTMENT OF REVENUE

# 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.
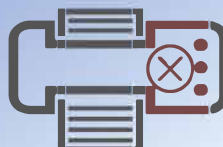
$ , ? {

## Printing

Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.
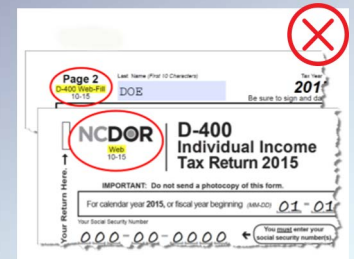
Do not select "print on both sides of paper."

## Before Sending

Do not submit photocopies of returns. Submit originals only.

Do not mix form types.

Page 2 D-400 Web-Fill 10-15 — Last Name (First 10 Characters) DOE — 201 — Be sure to sign and date

NCDOR Web 10-15 — D-400 Individual Income Tax Return 2015

IMPORTANT: Do not send a photocopy of this form.

For calendar year 2015, or fiscal year beginning (MM-DD) 01 - 01

Your Social Security Number 000-00-0000 ← You must enter your social security number(s).

# NCDOR
Web
12-19

# E-588A
## Incentive Claim for Refund
## for Aviation Gasoline or Jet Fuel for Motorsports
## Combined General Rate Sales and Use Taxes

**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)*

1. **Total Miles Traveled on Flights Within N.C., from Out-of-State Locations into N.C., and from N.C. to Out-of-State Locations** *(See instructions.)*

2. **Total Miles Traveled for <u>Qualifying Purposes</u> on Flights Within N.C., from Out-of-State Locations into N.C., and from N.C. to Out-of-State Locations** *(See instructions.)*

3. **Ratio of Miles for Qualifying Purposes**
   *(Divide Line 2 by Line 1; carry decimal amount to four places (Ex: .7546).)*

4. **Total N.C. Combined General Rate of Sales and Use Tax Paid on All Purchases of Aviation Gasoline or Jet Fuel**

5. **Total Refund Requested** *(Multiply Line 3 by Line 4.)*
   $

## Instructions

N.C. Gen. Stat. § 105-164.14A(a)(4) provides that a professional motorsports racing team, a motorsports sanctioning body, or a related member of such a team or body is allowed a refund of the sales and use tax paid by it in North Carolina on aviation gasoline or jet fuel that is used to travel to or from a motorsports event in this State, to travel to a motorsports event in another state from a North Carolina location, or to travel to North Carolina from a motorsports event in another state. For purposes of the refund provision, a "motorsports event" includes a motorsports race, a motorsports sponsor event, and motorsports testing. For purposes of this refund, a related member is defined in N.C. Gen. Stat. § 105-164.3(33h).

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 refund provision is repealed effective for purchases made on or after January 1, 2024.**

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 Department toll-free at 1-877-252-3052.**

**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:**  ○ As Filed   ○ As Corrected

**Combined General Rate of Sales and Use Tax**

**By:** _____     **Date:** _____

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