**NCDOR** | NORTH CAROLINA DEPARTMENT OF REVENUE

# Instructions for Handwritten Forms

## Guidelines

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

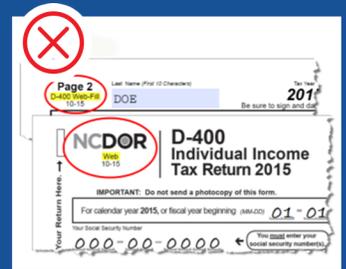Do not use dollar signs, commas, or other punction marks.

$ , ? {

## 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

# NCDOR
Web
12-17

# E-588E
## Claim for Refund for Combined General Rate of Tax (Utility, Liquor, Gas, and Other)

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

**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** *(If Different from Above)*          **Date of Payment**

**Account ID**

**FEIN or SSN**

**Period Beginning** *(MM-DD-YY)*

**Period Ending** *(MM-DD-YY)*

**1. Amount of Tax Paid**

**2. Correct Tax**

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

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

_____

_____

_____

_____

**Does basis of claim originate from request for refund by customer?** ◯ Yes  ◯ No
*(If yes, attach proof of refund or credit to customer)*

Customer's Name: _____

Customer's Address: _____

**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     **Refund Amount**

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

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

# General Information

- Complete the form using blue or black ink, and mail to the Department.

- This form is for use by taxpayers to obtain an overpayment of the combined general rate of sales and/or use tax on the gross receipts derived from:

  • providing telecommunications service and ancillary service.
  • providing video programming to a subscriber in this State.
  • the sale of spirituous liquor other than mixed beverages.
  • the sale of electricity and piped natural gas.
  • the sale of aviation gasoline and jet fuel (for periods beginning on or after January 1, 2016).

- 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.**

# Line by Line Instructions

Line 1 -  Enter the amount of combined general rate of sales and use tax paid to the Department for the period.

Line 2 -  Enter the correct amount of combined general rate of sales and use tax due for the period.

Line 3 -  Subtract the amount on Line 2 from Line 1 and enter the difference. This is the total amount of refund requested.