

**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



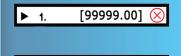
Do not use commas when entering amounts



99999.00

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative



**▶** 1.

-99999.00

## **Printing**

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



Before printing, select "actual size"

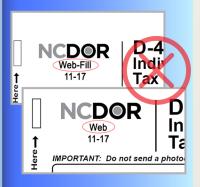


Do not print on both sides of the paper



# Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only





# NCDOR Web-Fill 12-17 | E-588J Claim for Refund Certain Machinery and Equipment Tax

Legal Name (First 32 Characters) (USI	E CAPITAL LETTERS FOR YOU	IR NAME AND ADDRE	ESS)		
					Account ID
Trade Name					
Street Address					FEIN or SSN
City	State	Zip Code	County		5 · · · 5 · · · · · · · · · · · · · · ·
,					Period Beginning (MM-DD-YY)
Name of Person We Should Contact if We Have Questions About This Claim  Contact Telephone					Period Ending (MM-DD-YY)
Location of Records (If Different from Above)  Date of Payment					<u>-</u>
					Tax
					IdX
1. Amount of Tax Paid on Form E-500J					
<u></u>					
2. Corrected Tax					
				Φ.	
3. Amount of Refund Requested (Line 1 Minus Line 2)					
Pagin of Oleine (Findein in detail and attach decommentation)					
Basis of Claim: (Explain in detail and attach documentation)					
Signature: Date: Date:					
Title				Telephone	
Title: Telephone:					
MAIL TO: NC Department o	of Revenue, P.O. Box 2	5000, Raleigh, r	IC 27640-0001		
For Departmental Use Only					
Refund Approved:	Тах	(			
As Filed					
As Corrected	Rv:			Date:	

#### **General Instructions**

- Complete this Web-Fill form in its entirety on your computer, print the completed form, and mail to the Department.
- This form is for use by taxpayers who have overpaid 1% privilege tax on purchases subject to Article 5F, Certain Machinery and Equipment.
- 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 <a href="https://www.ncdor.gov">www.ncdor.gov</a> or the provisions of N.C. Gen. Stat. § 105-241.11.

- Indicate the basis for the refund request and attach documentation to support the request.

If you have questions about how to complete this form, contact the Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.

### **Line by Line Instructions**

- Line 1 Enter the total privilege tax on certain machinery and equipment paid to the Department on the machinery and equipment tax returns for the period.
- Line 2 Enter the correct amount of privilege tax on certain machinery and equipment due for the period.
- Line 3 Subtract the amount of privilege tax on Line 2 from Line 1 and enter the difference. This is the total amount of refund requested for the period.