

## 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	99,999	
► 1.		

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

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

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

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

### 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.”

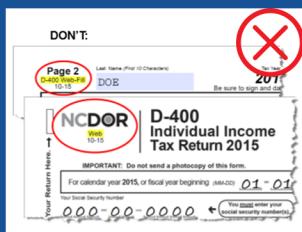


Set the page scaling  
to “none.” The Auto-  
Rotate and Center  
checkbox should  
be unchecked.



### Before Sending...

Do not mix form  
types



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



Complete all of the information in this section.

Legal Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)				Account ID
Mailing Address				Federal Employer ID Number
City	State	Zip Code	County	Period Beginning (MM-DD-YY)
Name of Contact Person			Contact Telephone	Period Ending (MM-DD-YY)

Type of Organization - Fill in the circle that best describes the organization.	National Taxonomy of Exempt Entities Number (Only complete if nonprofit entity)
<input type="radio"/> Nonprofit or other qualified entity as defined in N.C. Gen. Stat. § 105-164.14(b) (Semiannual Refund) <input type="radio"/> Governmental entity as defined in N.C. Gen. Stat. § 105-164.14(c) (Annual Refund)	►

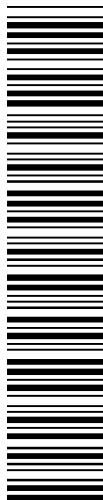
**1. Name of Taxing County**

(If more than one county, do not select a county and attach Form E-536R.)

**2. Total Qualifying Purchases of Items for Use on Which North Carolina State or Food, County & Transit Sales or Use Tax Has Been Paid Directly to Retailers (Do not include tax paid, purchases for resale, or items described in box below.)**

State

Food, County & Transit



**Do NOT include tax paid on the following items:** Electricity, piped natural gas, telecommunications and ancillary services, video programming, prepaid meal plans, motor vehicles, alcoholic beverages, and reimbursements for travel expenses. **Do NOT include the following other taxes:** local occupancy, local prepared food and beverage, scrap tire disposal, white goods disposal, and transportation commerce.

**3. Amount of Sales and Use Tax Paid Directly to Retailers on Qualifying Purchases of Items**



**4. Amount of Sales and Use Tax Paid Indirectly on Qualifying Purchases**



**5. Amount of Use Tax Paid Directly to the Department on Qualifying Purchases (Do not include tax collected and remitted on sales made by the entity.)**



**6. Total Tax (Add lines 3, 4, and 5) (For nonprofit entities - annual cap applies. See General Instructions.)**

\$

**7. Total Refund Requested**  
(Add Line 6 'State' column to 'Food, County & Transit' column.)

Transit 0.50% Tax  
Durham, Mecklenburg, Orange, Wake

Food 2.00% Tax

County 2.00% Tax

County 2.25% Tax



**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**

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**State Tax**

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**Total Tax**

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**Refund Approved:**

As Filed

As Corrected

**By:**

**Date:**

## General Instructions

### All Entities

- **Eligibility** - To receive a refund, you must be eligible and have a refund Account ID. Eligible entities are listed in N.C. Gen. Stat. § 105-164.14(b) & (c), and N.C. Gen. Stat. § 105-467(b). To request an Account ID:
  - Nonprofits - Complete Form E-585NPA. If approved, you will receive a refund Account ID starting with a "72".
  - Governmental Entities - Contact the Sales and Use Tax Division by calling 919-754-2500 and select the sales tax option. If approved, you will receive a refund Account ID starting with a "73".
- **Records** - Your organization must maintain records of all qualifying purchases on a **county-by-county basis**. The records must include the following:
  - **Qualifying Direct Purchase** - Documentation for tax paid directly to a vendor is an invoice or copy of an invoice that identifies the item purchased, the date of the purchase, the purchase price of the item, the amount of sales or use tax paid, the location of the purchase or delivery of the item if delivered, and a record reflecting the date of payment.
  - **Qualifying Indirect Purchase** - Adequate documentation for sales or use tax paid on qualifying indirect purchases is a certified statement from the real property contractor or other person that purchased the items. The statement must indicate the date the property was purchased; the type of property purchased; the name of the person from whom the purchase was made and the invoice number of the purchase; the purchase price of property purchased and the amount of sales and use tax paid thereon; the project for which the property was used; if the property was purchased in this State, a copy of the sales receipt and the statement must include the county in which it was delivered; and if the property was not purchased in this State but use tax was paid to North Carolina, the county in North Carolina in which the property was used. Reminder: You may only request a refund for sales and use tax paid on indirect purchases of building materials, supplies, fixtures, and equipment that become part of or annexed to a building or structure that is owned or leased by or is being erected, altered, or repaired for use by the nonprofit entity for carrying on its nonprofit activities or by the governmental entity
- **Eligible Purchase of Boats, Aircrafts, Modular Homes, and Manufactured Homes** - These items are only subject to State sales and use tax. Only include these purchases and tax paid on these purchases in the 'State' column.
- **Tax Not Eligible For Refund** - You may only request a refund of tax eligible for refund under North Carolina law. Tax that is not eligible for refund includes:
  - **Items Ineligible for Refund** - Sales and Use tax paid on electricity, piped natural gas, telecommunications and ancillary service, video programming, prepaid meal plans, motor vehicles, and alcoholic beverages.
  - **Reimbursed Travel Expenses** - You cannot request a refund on tax incurred by employees on purchases of food, lodging, or other taxable travel expenses paid by employees and reimbursed by the entity.
  - **Any Other Tax** - You cannot request a refund of other taxes. These include: scrap tire disposal, white goods disposal, 911 service charge for prepaid wireless, highway use and alternate highway use, transportation commerce, local occupancy and local food and beverage. **Caution:** Retailers may group these taxes with sales and use tax on receipts.
- **Late Refund Claims** - You must file a refund claim within three years of the due date.
- **Signature** - An individual authorized to bind the entity must sign and date each claim. In addition, they should list their name and contact number.

### Eligible Nonprofits or other qualified entities as permitted in N.C. Gen. Stat. § 105-164.14(b)

- **Period** - Refund claims must be filed semi-annually; 1/1/xx to 6/30/xx or 7/1/xx to 12/31/xx.
- **Due Date** - Refund claims for the first six months are due October 15th of that year. Refund claims for the second six months are due April 15th of the following year.
- **NTEE Code** - Enter your entity's National Taxonomy of Exempt Entities ("NTEE") classification code in the designated box. Organizations properly classified in any of the following major group areas of the NTEE do not qualify for a refund: Community Improvement and Capacity Building, Public and Societal Benefit, and Mutual and Membership Benefit.
- **Maximum Refund** - The entity's total refund of State sales and use tax for the State's fiscal year (July 1-June 30) cannot exceed \$31,700,000. Your organization's total Food, County & Transit tax refund for the State's fiscal year cannot exceed \$13,300,000. If the eligible tax paid exceeds either of these amounts, you must reduce your claim to the maximum allowed refund.

### Eligible Governmental Entity

- **Period** - Refund claims must be filed annually; 7/1/xx to 6/30/xx.
- **Due Date** - Refund claims are due within six months of the close of the entity's fiscal year.
- **Local school administrative units and joint agencies created by interlocal agreement among local school administrative units pursuant to N.C. Gen. Stat. § 160A-462** - These entities are only allowed a refund of Food, County, & Transit sales and use tax. Follow the line-by-line instructions but do not include State tax on any line.

## Line by Line Instructions

**If you have questions about how to complete this form, visit [ncdot.gov](http://ncdot.gov) for detailed instructions or call the Department at 1-877-252-3052 (toll-free).**

- Line 1** - • If all taxes were paid in one county, enter the name of that county.
  - If taxes were paid to **more than one county**, leave Line 1 blank and attach Form E-536R.
- Line 2** - • State Column - Enter the total amount of qualifying purchases of items for use on which State sales or use tax was paid to retailers.
  - Food, County & Transit Column – Enter the total amount of qualifying purchases of tangible personal property and services for use on which food, county & transit sales or use tax was paid to retailers.
- Line 3** - • State Column - Enter the amount of State sales and use tax paid directly to retailers on qualifying purchases of items for use, as shown on sales receipts or invoices.
  - Food, County & Transit Column – Enter the amount of food, county & transit sales or use tax paid directly to retailers on qualifying purchases of items for use, as shown on sales receipts or invoices.
- Line 4** - • State Column - Enter the amount of State sales and use tax paid indirectly on qualifying purchases of building materials, supplies, fixtures, and equipment as shown on certified statements from real property contractors or other persons.
  - Food, County & Transit Column – Enter the amount of county & transit sales or use tax paid indirectly on qualifying purchases of building materials, supplies, fixtures, and equipment as shown on certified statements from real property contractors or other persons.
- Line 5** - • State Column - Enter the amount of State sales and use tax paid directly to the Department by the entity on its sales and use tax returns for qualifying purchases.
  - Food, County & Transit Column – Enter the amount of county & transit sales or use tax paid directly to the Department by the entity on its sales and use tax returns for qualifying purchases.

**Important: Do not include tax collected and paid on sales made by your entity.**

- Line 6** - • State Column - Add the amounts of tax on Lines 3, 4, and 5 in the State Column and enter the sum.
  - Food, County & Transit Column – Add the amounts of tax on Lines 3, 4, and 5 in the Food, County & Transit Column and enter the sum.
- Line 7** - Add the amounts on Line 6 in each column and enter the sum. This is the total amount of refund requested for the period.
- Line 8** - Allocate the amount of county and transit taxes included on Line 6 in the Food, County & Transit Column to the applicable rate. The total of all entries on Line 8 must equal the amount on Line 6 in the Food, County and Transit Column.

**Form E-536R** - If county or transit 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 must equal the food, county and transit tax shown on Line 6.

For nonprofit entity only: If the entity exceeds the maximum refund of food, county, & transit tax for the State's fiscal year, you must proportionally reduce the amounts on Form E-536R for the State's fiscal year. Contact the Department for assistance.