Form E-500H White Goods Disposal Tax Return
General Instructions

1. Use Form E-500H to file and report your North Carolina white goods disposal taxes.
2. You must file a tax return for each filing period on or before the file by date indicated. If you do not file on time, you will receive a delinquent notice and may owe penalty and interest. If you do not owe any tax for a filing period, you must file a return and enter zero (0.00) on Line 5. Do not write "No Tax Due" or any similar text on the return.

   If your business is seasonal and you registered as a seasonal business, only file returns for the seasonal filing periods indicated for white goods disposal tax on the business registration form unless you have business activity during other filing periods. If you have business activity in other filing periods, you must file returns for those periods.
3. Complete the White Goods Disposal Tax Return in its entirety.

   You must pay the tax due when your return is due. If you do not pay the tax due on or before the file by date, you will owe penalty and interest.

   You must pay in U.S. dollars. Pay by check or money order drawn on a U.S. (domestic) bank. Make any check or money order payable to the North Carolina Department of Revenue and write your account number and tax period in the memo section. Do not mail cash, stamps, or postdated checks.

4. **If the ownership of your business changes**, the new owner must submit a new registration application to obtain a new white goods disposal tax account number.

   If you discontinue business operations or sell your business, complete Form NC-BN, Out-of-Business Notification, you can now complete and submit the Form NC-BN online at www.ncdor.gov, or you can mail the paper Form NC-BN separate from any return to the address shown on the form.
5. Sign the return and payment and mail to the address on the return.

How to Prepare Return: Specific Line and Column Instructions

Line 1 - Exempt White Goods Sold: Enter the total number of white goods sold to the Federal Government or sold in interstate commerce. Do not include these on Line 2.

Line 2 - Taxable White Goods Sold Plus Those Purchased for Own Use: On Line 2 of the "Quantity" column, enter the sum of the number of white goods you sold plus the number of white goods you purchased for storage, use, or consumption within North Carolina on which the seller did not collect the white goods tax. Next, multiply the amount entered in the "Quantity" column by 3.00 and enter the amount in the "Tax" column.

Line 3 - Penalty: Enter the sum of the penalties that apply to you.

If you file a return after the due date, multiply the tax amount shown on Line 2 by 5% (.05) for each month, or part of a month, that the return is filed late. The maximum Failure to File Return penalty is 25% of the total tax.

If you do not pay the tax when due, multiply the tax amount shown on Line 2 by 5% (.05).

Line 4 - Interest: If you do not pay the tax when due, compute interest on the tax amount shown on Line 2. The current interest rate is 7% per year or .583% per month through June 30, 2023. The interest rate for the period July 1, 2019 through December 31, 2022 was 5% per year or .417% per month. Check the Department's interest rate webpage or contact the Department for the current and past interest rates.

Line 5 - Total Due: Enter the total amount you owe by adding the amount of tax on Lines 2 of the tax column plus the amounts on Lines 3 and 4.

Signature and Verification: You must sign and date your return. You should also include your title and phone number in the spaces provided.

Do not fold your payment.

Additional information about white goods disposal tax **may** be obtained from the Department's website, www.ncdor.gov.