

Form E-500T Transportation Commerce Tax Return

General Instructions

1. Use Form E-500T to report your North Carolina transportation commerce taxes. You may file and pay online at ncdor.gov.
2. You must file a tax return for each filing period on or before the file by date. 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 9. 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 on your transportation commerce tax 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. 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 transportation commerce tax account number.

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

5. Only use a pen with blue or black ink to complete the returns.
6. You must completely fill out your return and payment and mail to the address on the return.

How to Prepare Return: Specific Line Instructions

- Line 1 - Exempt Services:** Enter the total amount of gross receipts that were exempt from transportation commerce tax.
- Line 2 - Exclusive-Ride Service:** In the "Receipts" column, you should enter the total amount of your taxable gross receipts from exclusive-ride service. Next, multiply the total "Receipts" by 1.5% (.015) and enter the amount in the "Tax" column.
- Line 3 - Shared-Ride Service:** In the "Receipts" column, you should enter the total amount of your taxable gross receipts from shared-ride service. Next, multiply the total "Receipts" by 1% (.01) and enter the amount in the "Tax" column.
- Line 4 - Total Tax:** Add the amounts on Lines 2 and 3 and enter the sum.
- Line 5 - 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 4 by 5% (.05) for each month, or part of a month, that the return is filed late. The maximum penalty is 25% of the total tax.

If you do not pay the tax when due, multiply the tax amount shown on Line 4 by 5% (.05).

Line 6 - Interest: If you do not pay the tax when due, compute interest on the tax amount shown on Line 4. The current interest rate is 7% per year or .583% per month through June 30, 2025. Check the current and past interest rates at ncdor.gov/interest.

Line 7 - Less Prepayment for This Period: This line is for taxpayers who are consistently liable for at least \$20,000 of tax per month who have made a prior prepayment. If you are required to make a prepayment, you must file and pay electronically.

Line 8 - Prepayment for Next Period: This line is for taxpayers who are consistently liable for at least \$20,000 per month. If you are required to make a prepayment, you must file and pay electronically. Prepayment is due with the return for the prior month. The prepayment must equal at least 65% of one of the following:

- (1) the amount of tax due for the current month,
- (2) the amount of tax due for the same month in the preceding year, or
- (3) the average monthly amount of tax due in the preceding calendar year.

Line 9 - Total Due: Enter the total tax amounts you owe by adding Lines 4, 5, 6, and 8; minus Line 7. This amount is due on the due date of the return.

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 return or payment.

Additional information about the North Carolina transportation commerce tax may be obtained on the Department's website at ncdor.gov. If you have additional questions, you may [contact the Department](#).