

Instructions for Handwritten Forms

Guidelines



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



Do not use dollar
signs, commas, or
other punctuation 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.”



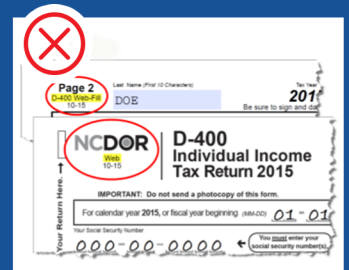
Before You Send



Do not submit
photocopies of returns.
Submit originals only.



Do not mix form types



E-536R

Schedule of County Sales and Use Taxes for Claims for Refund

Account ID 	Period Ending (MM-DD-YY) 	Legal Name 	DOR Use Only
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Part A. County Breakdown of Tax Reported on Applicable Claim for Refund

Enter the total tax for each county in the appropriate column. On the "Total" row calculate the total tax reported in each column. The total should match the amount in the "Tax" column for each rate on your Claim for Refund.

County and Code		County 2.00% Tax	County 2.25% Tax	Transit 0.50% Tax
Alamance	1			
Alexander	2			
Alleghany	3			
Anson	4			
Ashe	5			
Avery	6			
Beaufort	7			
Bertie	8			
Bladen	9			
Brunswick	10			
Buncombe	11			
Burke	12			
Cabarrus	13			
Caldwell	14			
Camden	15			
Carteret	16			
Caswell	17			
Catawba	18			
Chatham	19			
Cherokee	20			
Chowan	21			
Clay	22			
Cleveland	23			
Columbus	24			
Craven	25			
Cumberland	26			

Account ID	Period Ending (MM-DD-YY)	Legal Name

County and Code		County 2.00% Tax	County 2.25% Tax	Transit 0.50% Tax
Currituck	27			
Dare	28			
Davidson	29			
Davie	30			
Duplin	31			
Durham	32			
Edgecombe	33			
Forsyth	34			
Franklin	35			
Gaston	36			
Gates	37			
Graham	38			
Granville	39			
Greene	40			
Guilford	41			
Halifax	42			
Harnett	43			
Haywood	44			
Henderson	45			
Hertford	46			
Hoke	47			
Hyde	48			
Iredell	49			
Jackson	50			
Johnston	51			
Jones	52			
Lee	53			
Lenoir	54			
Lincoln	55			
Macon	56			
Madison	57			

Account ID

Period Ending (MM-DD-YY)

Legal Name

County and Code

County 2.00% Tax

County 2.25% Tax

Transit 0.50% Tax

Martin	58			
McDowell	59			
Mecklenburg	60			
Mitchell	61			
Montgomery	62			
Moore	63			
Nash	64			
New Hanover	65			
Northampton	66			
Onslow	67			
Orange	68			
Pamlico	69			
Pasquotank	70			
Pender	71			
Perquimans	72			
Person	73			
Pitt	74			
Polk	75			
Randolph	76			
Richmond	77			
Robeson	78			
Rockingham	79			
Rowan	80			
Rutherford	81			
Sampson	82			
Scotland	83			
Stanly	84			
Stokes	85			
Surry	86			
Swain	87			
Transylvania	88			

Account ID

Period Ending (MM-DD-YY)

Legal Name

County and Code

County 2.00% Tax

County 2.25% Tax

Transit 0.50% Tax

Tyrrell	89			
Union	90			
Vance	91			
Wake	92			
Warren	93			
Washington	94			
Watauga	95			
Wayne	96			
Wilkes	97			
Wilson	98			
Yadkin	99			
Yancey	100			

Enter the total tax reported in each column.
The total should match the amount in the
"Tax" column for each rate on your Claim
for Refund.

Total Tax

Total Tax

Total Tax

Part B. Total Tax Reported on Claim for Refund

Enter the total tax amount from your Claim for Refund in the appropriate row below.

2% Food Rate Tax	1 0 1	
1% Additional County Rate Tax	0 6 0	

Office Use Only

General Instructions:

Food, county, and transit tax amounts entered on the claim for refund must equal the total amounts by rate on Form E-536R. This chart reflects the county sales and use tax rate and transit tax rate in effect for periods beginning April 1, 2019 and forward. If a county levied a transit tax rate, the transit tax rate is in addition to the county sales and use tax rate. If a date other than April 1, 2019 is listed in this chart, the date is the first day on which a rate increase applied in the county and the new rate applies from that day forward. Rates prior to April 1, 2019 can be found at ncdor.gov.

Example: Alleghany County lists "4-1-19" in the "County 2.00%" column and "10-1-22" in the "County 2.25%" column. This means from April 1, 2019 through September 30, 2022 the county rate of sales and use tax in Alleghany County was 2.00% and from October 1, 2022 until the present, the county rate of sales and use tax in Alleghany County is 2.25%.

County	County 2.00%	County 2.25%	Transit 0.50%	Add'l County 1%
Alamance	4-1-19			
Alexander		4-1-19		
Alleghany	4-1-19	10-1-22		

County	County 2.00%	County 2.25%	Transit 0.50%	Add'l County 1%
Anson		4-1-19		
Ashe		4-1-19		
Avery	4-1-19			

General Instructions:

County	County 2.00%	County 2.25%	Transit 0.50%	Add'l County 1%
Beaufort	4-1-19			
Bertie	4-1-19	7-1-20		
Bladen	4-1-19			
Brunswick	4-1-19			
Buncombe		4-1-19		
Burke	4-1-19			
Cabarrus		4-1-19		
Caldwell	4-1-19			
Camden	4-1-19			
Carteret	4-1-19			
Caswell	4-1-19			
Catawba		4-1-19		
Chatham	4-1-19	10-1-20		
Cherokee		4-1-19		
Chowan	4-1-19			
Clay		4-1-19		
Cleveland	4-1-19			
Columbus	4-1-19			
Craven	4-1-19			
Cumberland		4-1-19		
Currituck	4-1-19			
Dare	4-1-19			
Davidson		4-1-19		
Davie	4-1-19			
Duplin		4-1-19		
Durham		4-1-19	4-1-19	
Edgecombe		4-1-19		
Forsyth	4-1-19	7-1-20		
Franklin	4-1-19			
Gaston		4-1-19		
Gates	4-1-19			
Graham		4-1-19		
Granville	4-1-19			
Greene		4-1-19		
Guilford	4-1-19			
Halifax		4-1-19		
Harnett		4-1-19		
Haywood		4-1-19		
Henderson	4-1-19			
Hertford		4-1-19		
Hoke	4-1-19			
Hyde	4-1-19			
Iredell	4-1-19			
Jackson		4-1-19		
Johnston	4-1-19			
Jones		4-1-19		
Lee		4-1-19		

County	County 2.00%	County 2.25%	Transit 0.50%	Add'l County 1%
Lenoir	4-1-19			
Lincoln		4-1-19		
Macon	4-1-19			
Madison	4-1-19	10-1-20		
Martin		4-1-19		
McDowell	4-1-19			
Mecklenburg	4-1-19		4-1-19	7-1-26
Mitchell	4-1-19			
Montgomery		4-1-19		
Moore		4-1-19		
Nash	4-1-19			
New Hanover		4-1-19		
Northampton	4-1-19			
Onslow		4-1-19		
Orange		4-1-19	4-1-19	
Pamlico	4-1-19			
Pasquotank		4-1-19		
Pender	4-1-19			
Perquimans	4-1-19			
Person	4-1-19			
Pitt		4-1-19		
Polk	4-1-19			
Randolph		4-1-19		
Richmond	4-1-19			
Robeson		4-1-19		
Rockingham		4-1-19		
Rowan		4-1-19		
Rutherford		4-1-19		
Sampson		4-1-19		
Scotland	4-1-19			
Stanly		4-1-19		
Stokes	4-1-19			
Surry		4-1-19		
Swain		4-1-19		
Transylvania	4-1-19			
Tyrrell	4-1-19			
Union	4-1-19			
Vance	4-1-19			
Wake	4-1-19		4-1-19	
Warren	4-1-19			
Washington	4-1-19	7-1-24		
Watauga	4-1-19			
Wayne	4-1-19			
Wilkes		4-1-19		
Wilson	4-1-19			
Yadkin	4-1-19			
Yancey	4-1-19			