



# Interstate Carrier Claim for Refund State, County, and Transit Sales and Use Taxes

North Carolina Department of Revenue

Legal Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Mailing Address

City

State

Zip Code

County

Name of Person We Should Contact if We Have Questions About This Claim

Contact Telephone

Name of Taxing County

(If more than one county, complete reverse.)

|                             |
|-----------------------------|
| Account ID                  |
| FEIN or SSN                 |
| Period Beginning (MM-DD-YY) |
| Period Ending (MM-DD-YY)    |

1. Total Miles of Operation

2. Miles Operated in North Carolina

3. Ratio of Miles Operated in North Carolina

(Line 2 divided by Line 1; carry decimal to four places (Ex: .7546))

4. Total Purchases of Railway Cars, Locomotives, Fuel, Lubricants, Repair Parts, and Accessories Inside and Outside N.C. (Do not include any sales or use tax paid on such purchases)

5. Purchases Per Mileage Ratio (Multiply Line 4 by Line 3)

6. N.C. State Sales and Use Tax Paid on Purchases of Railway Cars, Locomotives, Fuel, Lubricants, Repair Parts, and Accessories (Enter only the amount of tax paid at the 4.75% State rate)

7. State Tax on Purchases Per Mileage Ratio (Multiply Line 5 by 4.75% State rate)

8. Amount of State Sales and Use Tax Refund (Line 6 minus Line 7)

9. Ratio of County & Transit Sales and Use Tax Refund

(Line 8 divided by Line 6; carry decimal amount to four places. (Ex: .7546))

10. County & Transit Sales and Use Tax Paid on Purchases of Railway Cars, Locomotives, Fuel, Lubricants, Repair Parts, and Accessories

County 2.00% Tax

County 2.25% Tax

Transit 0.50% Tax

11. Amount of County & Transit Tax Refund (Multiply the amounts of tax for each county rate on Line 10 above by Line 9. If you are claiming a refund of more than one county's tax, complete the reverse.)

County 2.00% Tax

County 2.25% Tax

Transit 0.50% Tax

12. Total Refund Requested (Add State tax on Line 8 and county tax at all rates on Line 11.)

Signature: \_\_\_\_\_  
I certify that, to the best of my knowledge, this claim is accurate and complete.

Date: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone: \_\_\_\_\_

MAIL TO: NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0001

### For Departmental Use Only

State Tax

County Tax

Transit Tax

Total Tax

Refund Approved:  As Filed  As Corrected By: \_\_\_\_\_ Date: \_\_\_\_\_

| Name of Taxing County | County Tax Paid on Purchases | Ratio of County & Transit Tax Paid | Office Use Only | Refund Due Each County |
|-----------------------|------------------------------|------------------------------------|-----------------|------------------------|
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
|                       |                              |                                    |                 |                        |
| <b>Totals:</b>        |                              |                                    |                 |                        |

|                                      | 0.50% Tax | Ratio | 0.50% Refund Due |
|--------------------------------------|-----------|-------|------------------|
| <b>Durham Transit 0.50% Tax</b>      |           |       | 032              |
| <b>Mecklenburg Transit 0.50% Tax</b> |           |       | 060              |
| <b>Orange Transit 0.50% Tax</b>      |           |       | 068              |
| <b>Totals for Transit</b>            |           |       |                  |

### Instructions

Use blue or black ink to complete this form.

- Column 13** - Enter the name of each taxing county for which a refund is due. If more space is needed, attach an additional sheet.
- Column 14** - Enter the amounts of 2.00% and 2.25% county sales and use tax paid on purchases of railway cars, locomotives, fuel, lubricants, repair parts, and accessories attributable to the county listed in column 13. The column total must equal the amounts of 2.00% and 2.25% county tax paid on purchases as reflected on Line 10.
- Column 15** - Enter the ratio of county & transit sales and use tax refund for each county as derived on Line 9. Carry decimal amount to four places (Ex: .7546).
- Column 16** - Multiply the county or transit tax in column 14 by the ratio in Column 15 and enter the refund due for each county at the 2.00% and 2.25% county tax rates. The column total must equal the amounts of County 2.00% and 2.25% Tax Refund as reflected on Line 11. If applicable, complete the appropriate entries for the Transit 0.50% Tax.

This claim for refund is for use by interstate carriers pursuant to the provisions of G.S. 105-164.14(a). Claims for refund are due quarterly within 60 days after the close of each calendar quarter. A claim covers the purchases during that quarter of railway cars, locomotives, fuel, lubricants, repair parts, and accessories for motor vehicles, railroad cars, locomotives, and airplanes. Refund claims filed more than three years after the due date cannot be accepted.

The Department will take one of the following actions within six months after the date the claim is filed:

- (1) Send the requested refund to you;
- (2) Adjust the amount of the refund;
- (3) Deny the refund; or
- (4) Request additional information.

If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. If you object to a proposed denial of a refund, you may request a Departmental review of the action provided the request is made in writing and filed within 45 days of the date the notice of proposed denial was mailed to you. If the Department has not taken action within six months after the date the claim was filed, a request for review can be filed at any time between the end of the six-month period and when the Department takes a prescribed action. If a timely request for a Departmental review is not filed, the proposed action is final and is not subject to further administrative or judicial review.

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