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NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

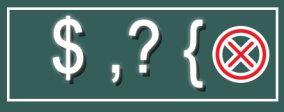
Instructions for Handwritten Forms

Guidelines

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



Do not use dollar signs, commas, or other punction 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."

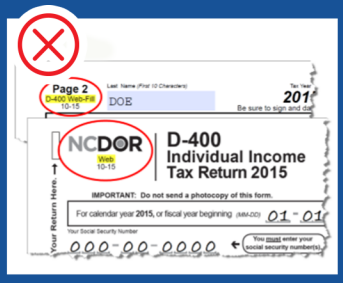


Before You Send

Do not submit photocopies of returns. Submit originals only.



Do not mix form types



NCDOR
Web
7-26

E-581
Interstate Carrier Claim for Refund
State, County, and Transit Sales and Use Taxes

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

Mailing Address

City | **State** | **Zip Code** | **County**

Name of Contact Person | **Contact Telephone** ( )

Account ID

FEIN or SSN

Period Beginning *(MM-DD-YY)* — —

Period Ending *(MM-DD-YY)* — —

● **Name of Taxing County**
(Enter name of taxing county. If more than one county, complete reverse.)

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 Qualifying Purchases Inside and Outside N.C. Excluding any Sales and Use Tax Paid** ▶
(See instructions for a description of Qualifying Purchases.)
5. **Purchases Per Mileage Ratio** *(Multiply Line 4 by Line 3.)*
6. **N.C. <u>State</u> Sales and Use Tax Paid on Qualifying Purchases** *(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 Local Sales and Use Tax Refund**
*(Line 8 divided by Line 6; carry decimal amount to four places. (Ex: **.7546**))* ■
10. **<u>Local</u> Sales and Use Tax Paid on Qualifying Purchases**

	County 2.00% Tax	**County 2.25% Tax**	**Transit 0.50% Tax** *Durham, Mecklenburg, Orange, Wake*	**Additional County 1.00% Tax** *Mecklenburg*
▶				

11. **Amount of Local 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** *Durham, Mecklenburg, Orange, Wake*	**Additional County 1.00% Tax** *Mecklenburg*
▶				

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

***DO NOT include tax paid at the 7% combined general rate on purchases of AVIATION GASOLINE AND JET FUEL on this form. File Form E-581A to request a refund of tax paid at the combined general rate.**

Signature: _____ **Date:** _____
I certify that, to the best of my knowledge, this claim is accurate and complete.

Title: _____ **Telephone:** _____

DOR Use Only

Food 2% Tax	**County 2% Tax**	**County 2.25% Tax**	**Transit .50% Tax**

Approved: ○ As Filed ○ As Corrected

Additional 1% Tax	**State Tax**	**Total Tax**

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

Legal Name *(First 32 Characters)*

Account ID

13 Name of Taxing County	14 Local Tax Paid on Purchases	15 Ratio of Local Tax	▶ Office Use Only	▶ 16 County 2.00% Refund Due	▶ 17 County 2.25% Refund Due
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	, .	.		, .	, .
Totals:	, .			, .	, .

	0.50% Tax	Ratio		0.50% Refund Due	
Durham Transit 0.50% Tax	, .	.	032	, .	, .
Mecklenburg Transit 0.50% Tax	, .	.	060	, .	, .
Orange Transit 0.50% Tax	, .	.	068	, .	, .
Wake Transit 0.50% Tax	, .	.	092	, .	, .
Totals for Transit	, .			, .	, .

	1.00% Tax	Ratio		1.00% Refund Due
Additional 1.00% Tax *Mecklenburg*	, .	.	060	, .

Instructions

Complete this form in its entirety on your computer, print the completed form, and mail to the Department.

This form is for use by an interstate carrier pursuant to the provisions of N.C. Gen. Stat. § 105-164.14(a). A quarterly claim for refund must be filed within 60 days after the close of each calendar quarter. "Qualifying purchases" reflected on Line 4 can only include purchases of tangible personal property and services that are taxable in North Carolina and include purchases of: railway cars; locomotives; fuel*; lubricants; repair parts; accessories; service contracts; and repair, maintenance, and installation services for a motor vehicle, railroad car, locomotive, or airplane the carrier operates. Refund claims filed more than three years after the due date cannot be allowed and issued. ***To request a refund of tax paid at the 7% combined general rate of tax paid on purchases of Aviation Gasoline and Jet Fuel for quarters beginning on or after January 1, 2016, complete E-581A, do not include such tax on this claim for refund.**

For a claim for refund filed within the statute of limitations, the Department must take one of the following actions within six months after the date the claim for refund is filed: (1) send the taxpayer a refund of the amount shown due on the claim for refund; (2) adjust the amount of the refund shown due and send the taxpayer a refund of the adjusted amount; (3) deny the refund and send the taxpayer a notice of proposed denial; or (4) request additional information from the taxpayer. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. A taxpayer who objects to a proposed denial of a refund may request a Departmental review of the proposed action by filing a Form NC-242, Objection and Request for Departmental Review within the time provided in N.C. Gen. Stat. § 105-241.11. If the Department selects a claim for refund for examination, the taxpayer has the same rights that the taxpayer would have during an examination of a return by the Department. If the Department determines that a claim for refund was not filed within the statute of limitations, the refund request will be denied and the Department will issue a notice of proposed denial of refund.

For a full explanation of the Departmental review process, refer to the North Carolina Taxpayers' Bill of Rights found at ncdor.gov or the provisions of N.C. Gen. Stat. § 105-241.11.

If you have questions about how to complete this form, call the Department at 1-877-252-3052 (toll-free).