

For more help go to  
[www.ncdor.gov/web-fill-form-instructions](http://www.ncdor.gov/web-fill-form-instructions)

## Instructions for Web Fill-In Forms

### Getting Started

Save the PDF  
to your computer



Use the latest version  
of Adobe Acrobat  
Reader to complete  
the form



### Guidelines

Do not handwrite  
any information



Do not use commas  
when entering amounts

▶ 1. 99,999.00 ❌

▶ 1. 99999.00 ✅

Do not use brackets for  
negative numbers

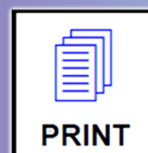
Use a minus sign to show  
the amount is negative

▶ 1. [99999.00] ❌

▶ 1. -99999.00 ✅

### Printing

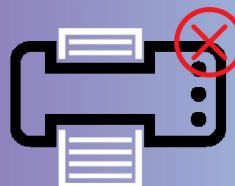
Use the print icon on  
the form to ensure  
you have completed  
all required fields



Before printing, select  
“actual size”

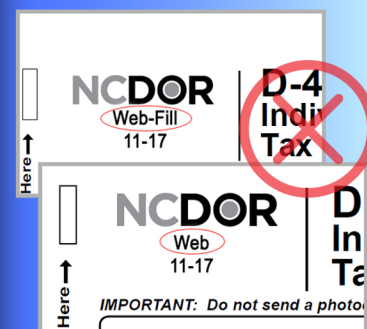


Do not print on  
both sides of the  
paper



### Before Mailing

Do not mix form types



Do not submit  
photocopies of returns

Submit originals only



# E-588SC

## Claim for Refund State, County, and Transit Sales and Use Taxes for Certain Cancelled Service Contracts

DOR  
Use  
Only

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

Street Address

City

State

Zip Code

County

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

Contact Telephone

SSN

FEIN

Service Contract Original Date of Sale

Date Refund Received

**Do not complete and file this form if you received a refund of sales and use tax on a cancelled service contract.**

- Name of Taxing County Where Contract Purchased**  
(If more than one county, see instructions)
- Taxable Service Contract Amount Refunded** (Amount will not include any sales tax previously paid)
- N.C. State Sales and Use Tax Calculation** (Multiply Line 2 by 4.75% State rate)
- N.C. County Sales and Use Tax Calculation** (Multiply Line 2 by County rate from table on Page 2)
- N.C. Transit Sales and Use Tax Calculation** (Multiply Line 2 by Transit rate from table on Page 2, as applicable)
- Total Amount of Refund Requested** (Add Lines 3, 4, and 5) \$

**7. Allocation of County and Transit Tax on Lines 4 and 5**

(Enter the County Tax at the applicable rate from Line 4 and enter the Transit Tax from Line 5, as applicable. If you paid more than one county's tax attach Form E-536R.)

**County 2.00% Tax**

**County 2.25% Tax**

**Transit 0.50% Tax**  
Durham, Mecklenburg, Orange, Wake



or

You may only submit Form E-588SC if you received a refund of any portion of the sales price for a cancelled taxable service contract that was sold on or after October 1, 2014 from someone other than the retailer and you did not receive a refund of the tax. You must file Form E-588SC **within 30 days after the date you received the refund**. The date you receive the refund is the later of the postmark on the envelope in which you receive the refund, the date of an electronic transfer, or the date of the check. Refunds after the due date are barred.

You **must attach** a copy of the invoice or similar sales documentation for the taxed service contract, a copy of the refund check or proof of electronic refund, a copy of the envelope or other information that shows when you received the refund, and any other documentation you received related to the refund. If you do not attach the required documentation, your refund may be delayed or denied.

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

**Title:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_

**For Departmental Use Only**

**Refund Approved:** ☐ As Filed ☐ As Corrected

**Period Beginning (MM-DD-YY)**

□□-□□-□□

**Period Ending (MM-DD-YY)**

□□-□□-□□

**Account ID**

□□□□□□□□

**State Tax**

□□□□□□□□

**County 2.00% Tax**

□□□□□□□□

**County 2.25% Tax**

□□□□□□□□

**Transit Tax**

□□□□□□□□

**Total Tax**

□□□□□□□□

**By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

## County Sales and Use Tax Rates in North Carolina Counties

As of October 1, 2014 and Forward

County	County 2.00%	County 2.25%	Transit 0.50%
Alamance	10-1-14		
Alexander		10-1-14	
Alleghany	10-1-14	10-1-22	
Anson	10-1-14	4-1-15	
Ashe	10-1-14	4-1-15	
Avery	10-1-14		
Beaufort	10-1-14		
Bertie	10-1-14	7-1-20	
Bladen	10-1-14		
Brunswick	10-1-14		
Buncombe		10-1-14	
Burke	10-1-14		
Cabarrus		10-1-14	
Caldwell	10-1-14		
Camden	10-1-14		
Carteret	10-1-14		
Caswell	10-1-14		
Catawba		10-1-14	
Chatham	10-1-14	10-1-20	
Cherokee	10-1-14	10-1-16	
Chowan	10-1-14		
Clay	10-1-14	10-1-18	
Cleveland	10-1-14		
Columbus	10-1-14		
Craven	10-1-14		
Cumberland		10-1-14	
Currituck	10-1-14		
Dare	10-1-14		
Davidson		10-1-14	
Davie	10-1-14		
Duplin		10-1-14	
Durham		10-1-14	10-1-14
Edgecombe		10-1-14	
Forsyth	10-1-14	7-1-20	
Franklin	10-1-14		
Gaston	10-1-14	10-1-18	
Gates	10-1-14		
Graham	10-1-14	4-1-19	
Granville	10-1-14		
Greene		10-1-14	
Guilford	10-1-14		
Halifax		10-1-14	
Harnett		10-1-14	
Haywood		10-1-14	
Henderson	10-1-14		
Hertford		10-1-14	
Hoke	10-1-14		
Hyde	10-1-14		
Iredell	10-1-14		
Jackson	10-1-14	10-1-16	

County	County 2.00%	County 2.25%	Transit 0.50%
Johnston	10-1-14		
Jones	10-1-14	10-1-18	
Lee		10-1-14	
Lenoir	10-1-14		
Lincoln	10-1-14	10-1-18	
Macon	10-1-14		
Madison	10-1-14	10-1-20	
Martin		10-1-14	
McDowell	10-1-14		
Mecklenburg	10-1-14		10-1-14
Mitchell	10-1-14		
Montgomery		10-1-14	
Moore	10-1-14	4-1-19	
Nash	10-1-14		
New Hanover		10-1-14	
Northampton	10-1-14		
Onslow		10-1-14	
Orange		10-1-14	10-1-14
Pamlico	10-1-14		
Pasquotank	10-1-14	10-1-18	
Pender	10-1-14		
Perquimans	10-1-14		
Person	10-1-14		
Pitt		10-1-14	
Polk	10-1-14		
Randolph		10-1-14	
Richmond	10-1-14		
Robeson		10-1-14	
Rockingham	10-1-14	10-1-18	
Rowan		10-1-14	
Rutherford	10-1-14	10-1-18	
Sampson		10-1-14	
Scotland	10-1-14		
Stanly	10-1-14	4-1-19	
Stokes	10-1-14		
Surry		10-1-14	
Swain	10-1-14	4-1-19	
Transylvania	10-1-14		
Tyrrell	10-1-14		
Union	10-1-14		
Vance	10-1-14		
Wake	10-1-14		4-1-17
Warren	10-1-14		
Washington	10-1-14		
Watauga	10-1-14		
Wayne	10-1-14		
Wilkes		10-1-14	
Wilson	10-1-14		
Yadkin	10-1-14		
Yancey	10-1-14		