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
- 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-588E
Claim for Refund for Combined General Rate of Tax (Utility, Liquor, Gas, and Other)

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

Location of Records (If Different From Above) Date of Payment

1. Amount of Tax Paid

2. Correct Tax

3. Amount of Refund Requested (Line 1 Minus Line 2)

Basis of Claim: (Explain in detail and attach documentation)

Does basis of claim originate from request for refund by customer? Yes No

Customer's Name:

Customer's Address:

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 Refund Amount

By: __________________________ Date: __________________________

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

- Complete the form using blue or black ink, and mail to the Department.

- This form is for use by taxpayers to obtain an overpayment of the combined general rate of sales and/or use tax on the gross receipts derived from:
  - providing telecommunications service and ancillary service.
  - providing video programming to a subscriber in this State.
  - the sale of spirituous liquor other than mixed beverages.
  - the sale of electricity and piped natural gas.
  - the sale of aviation gasoline and jet fuel (for periods beginning on or after January 1, 2016).

- In general, the statute of limitations for obtaining a refund of an overpayment is the later of three years after the due date of the return or two years after payment of the tax. 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 www.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 Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.

Line by Line Instructions

Line 1 - Enter the amount of combined general rate of sales and use tax paid to the Department for the period.

Line 2 - Enter the correct amount of combined general rate of sales and use tax due for the period.

Line 3 - Subtract the amount on Line 2 from Line 1 and enter the difference. This is the total amount of refund requested.