**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.

**Before Sending**
- Do not submit photocopies of returns. Submit originals only.
- Do not mix form types.

**Printing**
- Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.
- Do not select "print on both sides of paper."
E-588A
Incentive Claim for Refund for Aviation Gasoline or Jet Fuel for Motorsports Combined General Rate 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 Person We Should Contact if We Have Questions About This Claim Contact Telephone

1. Total Miles Traveled on Flights Within N.C., from Out-of-State Locations into N.C., and from N.C. to Out-of-State Locations (See instructions.)

2. Total Miles Traveled for Qualifying Purposes on Flights Within N.C., from Out-of-State Locations into N.C., and from N.C. to Out-of-State Locations (See instructions.)

3. Ratio of Miles for Qualifying Purposes (Divide Line 2 by Line 1; carry decimal amount to four places (Ex: .7546).)

4. Total N.C. Combined General Rate of Sales and Use Tax Paid on All Purchases of Aviation Gasoline or Jet Fuel

5. Total Refund Requested (Multiply Line 3 by Line 4.)

Instructions

N.C. Gen. Stat. § 105-164.14A(a)(4) provides that a professional motorsports racing team, a motorsports sanctioning body, or a related member of such a team or body is allowed a refund of the sales and use tax paid by it in North Carolina on aviation gasoline or jet fuel that is used to travel to or from a motorsports event in this State, to travel to a motorsports event in another state from a North Carolina location, or to travel to North Carolina from a motorsports event in another state. For purposes of the refund provision, a “motorsports event” includes a motorsports race, a motorsports sponsor event, and motorsports testing. For purposes of this refund, a related member is defined in N.C. Gen. Stat. § 105-164.3(33h).

Claims for refund are due by December 31 for the prior fiscal year ending June 30; a refund applied for after the due date is barred. The refund provision is repealed effective for purchases made on or after January 1, 2024.

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 Department toll-free at 1-877-252-3052.

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: O As Filed O As Corrected

Combined General Rate of Sales and Use Tax

By: ___________________________ Date: ___________________________