North Carolina Department of Revenue

Pat McCrory
Governor

Jeffrey M. Epstein
Secretary

September 23, 2016

Name
Trade Name
Address
City, State Zip Code

Dear Sir/Madam:

The Department's records indicate that previously you received a refund of sales and use tax paid pursuant to N.C. Gen. Stat. § 105-164.14A(a)(4). N.C. Gen. Stat. § 105-164.14A(a)(4) states, in part, "[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 this State on aviation 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 location in this State, or to travel to this State from a motorsports event in another state." **Effective January 1, 2016**, purchases made on or after this January 1, 2016 of aviation gasoline and jet fuel, are subject to the 7.00% combined general rate of sales and use tax. Prior to January 1, 2016, the purchases for aviation fuel were subject to the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax.

Due to the change in the sales and use tax rate on aviation gasoline and jet fuel for sales on or after January 1, 2016 which occurred during the fiscal year July 1, 2015 thru June 30, 2016, two separate claims for refund forms must be filed with the Department for the fiscal year. Enclosed you will find separate claims for refund forms for the periods July 1, 2015 thru December 31, 2015 and January 1, 2016 thru June 30, 2016 to be filed as applicable.

Form E-588A (Web 7-13), Incentive Claim for Refund for Aviation Fuel for Motorsports State, County, and Transit Sales and Use Taxes, should be completed and filed for taxes paid on qualifying aviation fuel purchases for the period July 1, 2015 through December 31, 2015. Form E-588A, Incentive Claim for Refund for Aviation Gasoline or Jet Fuel for Motorsports Combined General Rate Sales and Use Taxes, should be completed and filed for taxes paid on qualifying aviation gasoline and jet fuel purchases for the period January 1, 2016 through June 30, 2016. If approved, a separate check will be issued by the Department for each six-month period.

Claims for refund referenced above must be filed with the Department by December 31, 2016. A refund applied for after December 31, 2016 is barred.

Claims for refund should be mailed to the following address:

N.C. Department of Revenue
Central Examination Section
P.O. Box 25000
Raleigh, NC 27640-0001

If you have questions or need assistance with completing the enclosed forms, please contact our Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).