

E-585S Incentive Claim for Refund State, County, and Transit Sales and Use Taxes

For the period beginning _____ and ending _____

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 _____

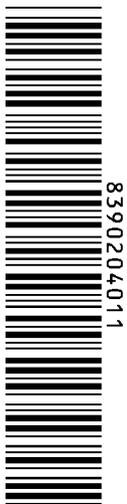
<p>Account ID</p> <p>Fill in applicable circle: <input type="radio"/> SSN <input type="radio"/> FEIN</p> <p>NAICS Code</p>

Select Refund Type:	<input type="radio"/> Major Recycling Facility Refund - G.S. 105-164.14A(a)(2) (Complete Parts 1 and 3 on Page 2)
	<input type="radio"/> Eligible Railroad Intermodal Facility Refund - G.S. 105-164.14A(a)(7) (Complete Parts 1 and 3 on Page 2)
	<input type="radio"/> Professional Motorsports Team Refund - G.S. 105-164.14A(a)(5) (Complete Parts 2 and 3 on Page 2)

Part 1 - Complete for all refunds <u>except</u> Professional Motorsports Team Refunds		
1. Name of Taxing County ▶ <i>(If more than one county, see instructions and attach Form E-536R.)</i>		
2. Total Refundable Purchases of Tangible Personal Property for Use on Which North Carolina Sales or Use Tax Has Been Paid Directly to Retailers ▶	State	County & Transit
3. Amount of North Carolina Sales and Use Tax Paid Directly to Retailers on Purchases for Use ▶		
4. Amount of North Carolina Sales and Use Tax Paid Indirectly on Qualifying Purchases as Shown on Contractors' Statements ▶		
5. Amount of North Carolina Use Tax Paid Directly to the North Carolina Department of Revenue by Your Business ▶		
6. Total North Carolina Tax (Add Lines 3, 4, and 5. County & Transit tax must be identified by rate on Line 12.)		
<i>Complete Lines 11 and 12 in Part 3 on Page 2.</i>		



Part 2 - Professional Motorsports Team or Related Member		
7. Name of Taxing County ▶ <i>(If more than one county, see instructions and attach Form E-536R.)</i>		
8. Total Refundable Purchases of Tangible Personal Property for Use on Which North Carolina Sales or Use Tax Was Paid ▶	State	County & Transit
9. Amount of North Carolina Sales and Use Tax Paid on Purchases for Use ▶		
10. Allowable Refund (Multiply Line 9 by 50%) ▶		
<i>Complete Part 3 on Page 2.</i>		



Part 3 - Total Refund Requested and Signature

11. **Total Refund Requested** (Add State and County & Transit tax from Lines 6 and/or 10.) \$ _____

12. **Allocation of County Tax on Lines 6 and/or 10.** (Enter the county tax paid at each applicable rate. If you paid more than one county's tax, see instructions and attach Form E-536R.)

a. County 2.00% Tax
b. County 2.25% Tax
c. Transit 0.50% Tax
Durham, Mecklenburg, Orange

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

Title: _____ Telephone: _____

For Departmental Use Only

Food Tax	County 2.00% Tax	County 2.25% Tax	Transit Tax
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Refund Approved: <input type="radio"/> As Filed <input type="radio"/> As Corrected		State Tax	Total Tax
		<input type="text"/>	<input type="text"/>
By: _____		Date: _____	

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

Instructions

- Use blue or black ink to complete this form. Failure to complete this form in its entirety will delay the refund. 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.
- Records must be maintained on a **county by county** basis to identify purchases of tangible personal property, county and transit tax paid directly to retailers on purchases for use as shown on sales receipts and invoices, county and transit tax paid indirectly as shown on contractors' statements on qualifying purchases, and county and transit tax paid directly to the Department of Revenue.
- 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 request for 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 denied refund. If the taxpayer disagrees with the Department's determination, the taxpayer may file a petition for a contested tax case at the Office of Administrative Hearings ("OAH"). If the taxpayer elects to file a petition with OAH and the court ultimately finds that the Department's determination that the statute of limitations for requesting a refund had expired is incorrect, the case will be returned to the Department for further consideration. The Department's notice of denied refund will provide the appeal procedures a taxpayer must follow to contest the Department's determination. If a taxpayer elects not to file a petition with OAH, the Department's determination will be final.
- See **Additional Instructions for Form E-585S** for more information on completing this form.

If you have questions about how to complete this form, you may call the Taxpayer Assistance and Collection Center toll-free at 1-877-252-3052.