

E-588 Business Claim for Refund State, County and Transit Sales and Use Taxes

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

Account ID
FEIN or SSN
Period Beginning (MM-DD-YY)
Period Ending (MM-DD-YY)

1. Name of Taxing County
(If more than one county, see instructions on reverse and attach Form E-536R)

State Tax

Food, County & Transit

2. Amount of Tax Paid

3. Corrected Tax

4. Amount of Refund Requested (Line 2 Minus Line 3. Food, County & Transit tax must be identified by rate on Line 6.)

5. Total Refund Requested \$

6. Allocation of Food, County & Transit Tax on Line 4 (Enter the food, county & transit tax paid at each applicable rate. If you paid more than one county's tax, see the instructions on page 2 and attach Form E-536R)

Food 2.00% Tax County 2.00% Tax County 2.25% Tax Transit 0.50% Tax
Durham, Mecklenburg, Orange



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

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: _____

General Instructions

- Complete this Web-Fill form in its entirety on your computer, print the completed form, and mail to the Department.
- This form is for use by taxpayers who have overpaid tax on retail sales or overaccrued use tax on purchases.

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 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.

- Indicate the basis for the refund request and attach documentation to support the request.

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 - If county and transit taxes included on this form were paid in only one county, enter the name of that county. If county and transit taxes were paid for more than one county, do not enter a county name on Line 1.
- Line 2 - Enter in the State Tax column the total State sales or use taxes paid to the Department on the sales and use tax returns for the period included on this form. Enter in the Food, County & Transit Tax column the total food, county and transit sales or use taxes paid to the Department on the sales and use tax returns for the period included on this form.
- Line 3 - Enter in the State Tax Column the total amount of State sales or use taxes that should have been paid to the Department on the sales and use tax returns for the period included on this form. Enter in the Food, County & Transit Tax column the total food, county and transit sales or use taxes that should have been paid to the Department on the sales and use tax returns for the period included on this form.
- Line 4 - Subtract the State tax on Line 3 from Line 2 and enter the difference in the State Tax Column. Subtract the food, county and transit taxes on Line 3 from Line 2 and enter the difference in the Food, County & Transit Tax column. Food, County & Transit tax must be identified by rate on Line 6.
- Line 5 - Add the State and Food, County & Transit taxes on Line 4 and enter the sum. This is the total amount of the refund requested for the period.
- Line 6 - Allocate the amount of food, county and transit taxes included on Line 4 in the Food, County & Transit Tax column to the applicable rate. If county or transit tax was paid for more than one county, complete Form E-536R, Schedule of County Sales and Use Taxes for Claims for Refund, to identify the applicable rates and individual counties to which tax was paid for the period. The total of all entries on Form E-536R should equal the food, county and transit tax shown on Line 6.