

Do NOT Mail with Return**Worksheet for Completing
Form E-500, Sales and Use Tax Return,
for Quarter Ending September 30, 2009**

North Carolina Department of Revenue

This worksheet can be used by quarterly filers to calculate the tax due on their receipts and purchases for the months of July through September 2009.

	<u>Purchases for Use</u> July	+	<u>Purchases for Use</u> August	x	(4.5%)	=	<u>Tax</u>	*
1. Purchases for Use for July and August 2009					4.5%			*
2. Purchases for Use for September 2009				x	5.5%	=		*
3. Total Tax Due on Purchases for Use								*
4. Receipts for July and August 2009					4.5%			*
5. Receipts for September 2009				x	5.5%	=		*
6. Total Tax Due on Receipts								*
7. Transfer Adjusted Purchases for Use to Line 4 of Form E-500 <i>Tax on Line 3 divided by 4.5% (0.045)</i>								*
8. Transfer Adjusted Receipts to Line 4 of Form E-500 <i>Tax on Line 6 divided by 4.5% (0.045)</i>								*

Line Instructions

- Line 1. Enter the amounts of "Purchases for Use" for the months of July and August 2009 subject to the 4.5% State rate of tax.
- Line 2. Enter the amount of "Purchases for Use" for the month of September 2009 subject to the 5.5% State rate of tax.
- Line 3. Total Tax Due on Purchases for Use will be automatically calculated.
- Line 4. Enter the amounts of "Receipts" for the months of July and August 2009 subject to the 4.5% State rate of tax.
- Line 5. Enter the amount of "Receipts" for the month of September 2009 subject to the 5.5% State rate of tax.
- Line 6. Total Tax Due on Receipts will be automatically calculated.
- Line 7. Transfer the Adjusted Purchases for Use to Form E-500, Sales and Use Tax Return, Line 4 in the "Purchases for Use" column.
- Line 8. Transfer the Adjusted Receipts to Form E-500, Sales and Use Tax Return, Line 4 in the "Receipts" column.

Add the amounts in the columns "Purchase for Use" and "Receipts" on Line 4 of Form E-500, Sales and Use Tax Return. Compute the tax due on the combined amount at the 4.5% State rate and enter the amount under the column "Tax."

This worksheet is for your personal use in computing the tax on your Sales and Use Tax Return for the quarter ending September 30, 2009. **Do not mail this worksheet with your return.** Questions can be directed to the Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll-free).

* Automatically calculated.

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