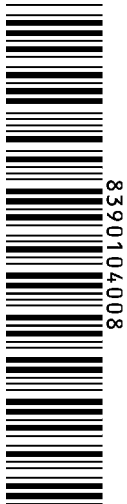


Incentive Claim for Refund State and County Sales and Use Taxes

North Carolina Department of Revenue

For the period beginning _____ and ending _____				Account ID Fill in applicable circle: <input type="radio"/> SSN <input type="radio"/> FEIN NAICS Code
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		

Select Refund Type:



Major Recycling Facility Refund - G.S. 105-164.14A(a)(2)

Business in Low-Tier Area Refund - G.S. 105-164.14A(a)(3)
 Select type of business located in a development tier one area for each six-month period.

<input type="radio"/> Air courier services hub	<input type="radio"/> Aircraft maintenance and repair	<input type="radio"/> Company headquarters
<input type="radio"/> Customer service call center	<input type="radio"/> Electronic shopping and mail order house	<input type="radio"/> Information technology & services
<input type="radio"/> Manufacturing	<input type="radio"/> Motorsports facility	<input type="radio"/> Motorsports racing team
<input type="radio"/> Research and development	<input type="radio"/> Warehousing	<input type="radio"/> Wholesale trade

Select Development Tier: 7/1 - 12/31: One Other 1/1 - 6/30: One Other

Certain Industrial Facilities Refund - G.S. 105-164.14(B) Select type of business and tier area.

<input type="radio"/> Air courier services	<input type="radio"/> Paper-from-Pulp Manufacturing
<input type="radio"/> Aircraft manufacturing	<input type="radio"/> Pharmaceutical and medicine manufacturing and distribution
<input type="radio"/> Bioprocessing	<input type="radio"/> Semiconductor manufacturing
<input type="radio"/> Financial services, securities operations, and related systems development	<input type="radio"/> Solar electricity generating materials manufacturing
<input type="radio"/> Motor vehicle manufacturing	<input type="radio"/> Turbine Manufacturing

Select development tier area: One Other

Address of Facility for which Refund is Claimed

 City _____ State _____ Zip Code _____ County _____

Professional Motorsports Team Refund - G.S. 105-164.14A(a)(5) (Complete Parts 2 and 3 on Page 2)

Eligible Railroad Intermodal Facility Refund - G.S. 105-164.14A(a)(7)

Part 1 - To be completed for all refunds except Professional Motorsports Team Refunds

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



Part 2 - Professional Motorsports Team		
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	▶	
9. Amount of North Carolina Sales and Use Tax Paid on Purchases for Use	▶	
10. Allowable Refund <i>(Multiply Line 9 by 50%)</i>	▶	
Complete Part 3 below.		
Part 3 - Total Refund Requested and Signature		
11. Total Refund Requested <i>(Add State and County tax from Lines 6 and/or 10)</i>	\$	
12. Allocation of County Tax on Lines 6 and/or 10 <i>(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)</i>		
a. County 2.0% Tax	b. County 2.25% Tax	c. Mecklenburg Transit 0.5% Tax
▶		
Signature: _____		Date: _____
I certify that, to the best of my knowledge, this claim is accurate and complete.		
Title: _____		Telephone: _____

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

General Instructions

- Use blue or black ink to complete this claim for refund. Failure to complete this form in its entirety will delay the refund. Claims filed after the due date cannot be accepted.
- Records must be maintained on a **county by county** basis to identify purchases of tangible personal property, county tax paid directly to retailers on purchases for use as shown on sales receipts and invoices, county tax paid indirectly as shown on contractors' statements on qualifying purchases, and county tax paid directly to the Department of Revenue.
- The Department will take one of the following actions within six months after the date the claim is filed: send the requested refund to you; adjust the amount of the refund; deny the refund; or request additional information. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. If you object to a proposed denial of a refund, you may request a Departmental review of the action if the request is made in writing within 45 days of the date the notice of proposed denial was mailed to you. If the Department has not taken action within six months, a request for review can be filed at any time between the end of the six-month period and when the Department takes a prescribed action. If a timely request for a Departmental review is not filed, the proposed action is final and is not subject to further administrative or judicial review.
- See Additional Instructions for Form E-585S for more information on completing this form.

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