

**Form E-500H White Goods Disposal Tax Return**  
**General Instructions**

1. Use Form E-500H to file and report your North Carolina white goods disposal taxes.
2. A tax return must be filed for each filing period by the due date indicated or a delinquent notice for failure to file will be issued by the Department. The tax shown due must be paid with the return or penalty and interest will be assessed by the Department. If you do not owe any tax for a filing period, you must file a return and enter zero (0.00) on Line 5. Do not write "No Tax Due" or any similar text on the return.
3. Complete the White Goods Disposal Tax Return in its entirety.
4. If you discontinue business operations or sell your business, complete [Form NC-BN, Out-of-Business Notification](#) and mail it separate from any return to the Department at the address shown on the form.
5. Payment must be made in U.S. dollars by check or money order drawn on a U.S. (domestic) bank payable to the North Carolina Department of Revenue. Do not mail cash, stamps, or post dated checks with a return.
6. Sign the return and payment and mail to the address on the return.

**How to Prepare Return: Specific Line Instructions**

**Line 1 - Exempt White Goods Sold:** Under the column "Quantity," enter the number of white goods sold to the Federal Government and the number sold in interstate commerce.

**Line 2 - Taxable White Goods Sold Plus Those Purchased for Own Use:** Under the column "Quantity," enter the total number of white goods sold and those purchased for storage, use, or consumption within North Carolina. Compute the tax due on the total "Quantity" at the \$3.00 per unit rate and enter that amount under the column "Tax."

**Line 3 - Penalty: If a return is filed after the due date, add the Failure to File Return penalty** of 5% of the tax amount shown on Line 2 for each month, or fraction thereof, that the return is filed late. The maximum Failure to File Return penalty is 25% of the Total Tax amount shown on Line 2.

**If the tax was not paid when due, add the Failure to Pay Tax When Due penalty** of 10% of the Total Tax amount shown on Line 2.

**Line 4 - Interest - State and County:** If a return is filed after the due date and tax is due, compute interest on the Total Tax amount on Line 2 from the date the taxes were due until paid. The Secretary of Revenue establishes the interest rate on a semiannual basis. The interest rate is 5% per year or .417% per month through December 31, 2020. Check the Department's [interest rate webpage](#) or contact the Department for the interest rate in effect on or after January 1, 2021.

**Line 5 - Total Due:** Enter the total amount due by adding Lines 2, 3, and 4 and pay this amount. **Do not fold your payment.**

Additional information about white goods disposal tax may be obtained from the Department's website, [www.ncdor.gov](http://www.ncdor.gov).