

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

▶ 1. 99,999.00 ❌

▶ 1. 99999.00 ✅

Do not use brackets for negative numbers

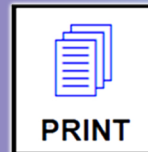
Use a minus sign to show the amount is negative

▶ 1. [99999.00] ❌

▶ 1. -99999.00 ✅

Printing

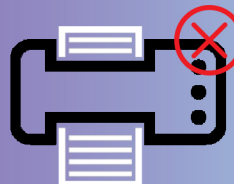
Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

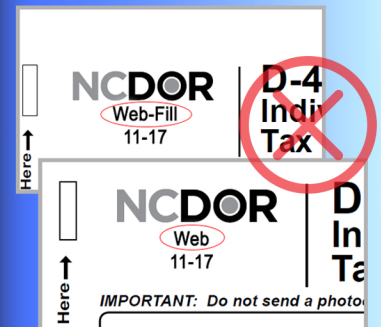


Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



E-581

Interstate Carrier Claim for Refund State, County, and Transit Sales and Use Taxes

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

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

● **Name of Taxing County**
(If more than one county, complete reverse.)

- 1. **Total Miles of Operation** ▶
- 2. **Miles Operated in North Carolina** ▶
- 3. **Ratio of Miles Operated in North Carolina**
(Line 2 divided by Line 1; carry decimal to four places (Ex: .7546))
- 4. **Total Qualifying Purchases Inside and Outside N.C. Excluding any Sales and Use Tax Paid** ▶
(See instructions for a description of Qualifying Purchases.)
- 5. **Purchases Per Mileage Ratio (Multiply Line 4 by Line 3.)**
- 6. **N.C. State Sales and Use Tax Paid on Qualifying Purchases** ▶ (Enter only the amount of tax paid at the 4.75% State rate.)
- 7. **State Tax on Purchases Per Mileage Ratio (Multiply Line 5 by 4.75% State rate.)**
- 8. **Amount of State Sales and Use Tax Refund (Line 6 minus Line 7)**
- 9. **Ratio of County & Transit Sales and Use Tax Refund**
(Line 8 divided by Line 6; carry decimal amount to four places. (Ex: .7546))

10. **County & Transit Sales and Use Tax Paid on Qualifying Purchases**
- | | | |
|------------------|------------------|-------------------|
| County 2.00% Tax | County 2.25% Tax | Transit 0.50% Tax |
| ▶ | | |
11. **Amount of County & Transit Tax Refund (Multiply the amounts of tax for each county rate on Line 10 above by Line 9. If you are claiming a refund of more than one county's tax, complete the reverse.)**
- | | | |
|------------------|------------------|-------------------|
| County 2.00% Tax | County 2.25% Tax | Transit 0.50% Tax |
| ▶ | | |

12. **Total Refund Requested (Add State tax on Line 8 and county tax at all rates on Line 11.)** \$

*To request a refund of tax paid at the 7% combined general rate of tax paid on purchases of Aviation Gasoline and Jet Fuel for quarters beginning on or after January 1, 2016, complete E-581A, DO NOT INCLUDE SUCH TAX ON THIS CLAIM FOR REFUND.

Signature: _____		Date: _____	
I certify that, to the best of my knowledge, this claim is accurate and complete.			
Title: _____		Telephone: _____	
For Departmental Use Only			
State Tax	County Tax	Transit Tax	Total Tax
Refund Approved: <input type="radio"/> As Filed	<input type="radio"/> As Corrected	By: _____	Date: _____

E-581
Web-Fill
1-18

13	Name of Taxing County	14 County Tax Paid on Purchases	15 Ratio of County & Transit Tax	Office Use Only	16 County 2.00% Refund Due	17 County 2.25% Refund Due

Totals:

	0.50% Tax	Ratio	0.50% Refund Due
Durham Transit 0.50% Tax			<u>032</u>
Mecklenburg Transit 0.50% Tax			<u>060</u>
Orange Transit 0.50% Tax			<u>068</u>
Wake Transit 0.50% Tax			<u>092</u>
Totals for Transit			

Instructions

Complete this Web-Fill form in its entirety on your computer, print the completed form, and mail to the Department.

- Column 13 -** Enter the name of each taxing county for which a refund is due. If more space is needed, attach an additional sheet.
- Column 14 -** Enter the amounts of 2.00% and 2.25% county sales and use tax paid on qualifying purchases attributable to the county listed in column 13. The column total must equal the amounts of 2.00% and 2.25% county tax paid on qualifying purchases as reflected on Line 10. If applicable, complete the appropriate entries for Transit 0.50% Tax.
- Column 15 -** Enter the ratio of county & transit sales and use tax refund for each county as derived on Line 9. Carry decimal amount to four places (Ex: **.7546**).
- Column 16 -** Multiply the county or transit tax in column 14 by the ratio in Column 15 and enter the refund due for each county at the 2.00% county tax rates. The column total must equal the amounts of County 2.00% Tax Refund as reflected on Line 11. If applicable, complete the appropriate entries for the Transit 0.50% Tax, and the column total must equal the amounts of Transit 0.50% Tax Refund as reflected on Line 11.
- Column 17 -** Multiply the county or transit tax in column 14 by the ratio in Column 15 and enter the refund due for each county at the 2.25% county tax rates. The column total must equal the amounts of County 2.25% Tax Refund as reflected on Line 11.

This form is for use by an interstate carrier pursuant to the provisions of N.C. Gen. Stat. § 105-164.14(a). A quarterly claim for refund must be filed within 60 days after the close of each calendar quarter. Qualifying purchases are: railway cars; locomotives; fuel*; lubricants; repair parts; accessories; service contracts; and repair, maintenance, and installation services for a motor vehicle, railroad car, locomotive, or airplane the carrier operates. Refund claims filed more than three years after the due date cannot be allowed and issued. ***To request a refund of tax paid at the 7% combined general rate of tax paid on purchases of Aviation Gasoline and Jet Fuel for quarters beginning on or after January 1, 2016, complete E-581A, do not include such tax on this claim for refund.**

In general, the statute of limitations for obtaining a refund 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 Form NC-242, Objection and Request for Departmental 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 proposed denial of refund.

For a full explanation of the Departmental review process, refer to the North Carolina Taxpayers' Bill of Rights found at www.ncdor.gov or the provisions of N.C. Gen. Stat. § 105-241.11.

If you have questions about how to complete this form, call the Department toll-free at 1-877-252-3052.