



Instructions for Handwritten Forms

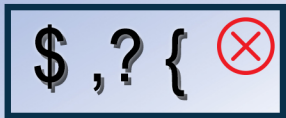
Guidelines



Do not use red ink
Use blue or black ink



Do not use dollar signs, commas, or other punctuation marks



Printing



Before printing select "actual size"



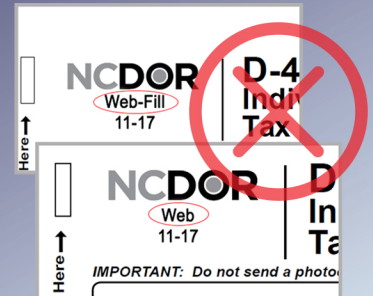
Do not print on both sides of the paper



Before Mailing



Do not mix form types



Do not submit photocopies of returns

Submit originals only



E-585H Claim for Refund of White Goods Disposal Tax

Legal Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Trade Name _____

 Street Address _____

 City _____ State _____ Zip Code _____ County _____
 Name of Person We Should Contact if We Have Questions About this Claim _____
 Contact Telephone () _____

Account ID _____
 Federal Employer ID Number _____
 Quarter Beginning (MM-DD-YY) _____
 Quarter Ending (MM-DD-YY) _____

Quantity	Tax
▶ _____	_____ .00
	\$ _____

1. Enter the Number of White Goods Purchased and the Amount of White Goods Disposal Tax Paid (Attach copies of invoices and purchase orders)
2. Total Refund Requested (Multiply the Tax on Line 1 by .60)

General Instructions

This claim applies to a person who purchases 50 or more new white goods of any kind in the same purchase and places all of them in new or remodeled dwelling units that are located in North Carolina and do not contain the kind of white goods purchased.

- Use blue or black ink to complete this claim for refund.
- If you are registered for sales and use tax purposes, enter your sales and use tax certificate of registration number in the space marked "Account ID." If you are not registered for sales and use tax purposes, enter your Federal Employer Identification Number in the space marked for that number.
- This claim is due quarterly within 60 days after the close of the calendar quarter. Refund claims filed more than 3 years after the due date are beyond the statute of limitations and cannot be accepted.
- Copies of invoices and purchase orders must be submitted with the claim for refund.

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 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, you may call the Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.

Signature: _____ Date: _____
 I certify that, to the best of my knowledge, this claim is accurate and complete.

Title: _____ Telephone: _____

For Departmental Use Only	
Refund Approved:	By: _____
<input type="radio"/> As Filed	Date: _____
<input type="radio"/> As Corrected	