



Instructions for Handwritten Forms

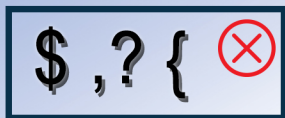
Guidelines



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"



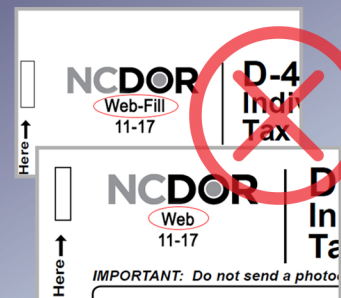
Do not print on both sides of the paper



Before Mailing



Do not mix form types



Do not submit photocopies of returns

Submit originals only



E-588C Utility Company 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 of Railway Cars and Locomotives** _____
2. **Miles Operated in North Carolina** _____
3. **Ratio of Miles Operated in North Carolina**
(Line 2 divided by Line 1; carry decimal amount to four places (Ex: .7546)) _____
4. **Total Purchases of Railway Cars, Locomotives, and Accessories Inside and Outside N.C.**
(Do not include the amount of any sales or use tax paid.) _____
5. **Purchases Per Mileage Ratio** (Multiply Line 4 by Line 3.) _____
6. **N.C. State Sales and Use Tax Paid on Purchases of Railway Cars, Locomotives, and Accessories**
(Enter only the amount of tax paid at the general State rate.) _____
7. **N.C. State Tax on Purchases Per Mileage Ratio** (Multiply Line 5 by the general State rate, 4.75% effective 7/1/11) _____
8. **Amount of State Sales and Use Tax Refund** (Line 6 minus Line 7) ▶ _____
9. **Ratio of County 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 Purchases of Railway Cars, Locomotives, and Accessories**

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 and transit tax on Line 11.) \$ _____

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: As Filed As Corrected

State Tax	County Tax	Transit Tax	Total Tax
_____	_____	_____	_____

By: _____ Date: _____

E-588C
Web
12-17

Name of Taxing County	County Tax Paid on Purchases	Ratio of County & Transit Tax Paid	Office Use Only	Refund Due Each County

Totals:

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

Use blue or black ink to complete this form.

- 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 total amounts of 2.00% or 2.25% county sales and use tax paid on purchases of railway cars, locomotives, and accessories attributable to the county listed in column 13. The column total must equal the total amounts of 2.00% and 2.25% county tax paid on purchases as reflected on Line 10.
- Column 15** - Enter the ratio of county and 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 tax in column 14 by the ratio in Column 15 and enter the total refund due for each county at both the 2.00% and 2.25% county tax rates. The column total must equal the total amount of County 2.00% and 2.25% 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 amount of Transit 0.50% Refund as reflected on Line 11.

Instructions

This form is for use by utility companies pursuant to the provisions of N.C. Gen. Stat. § 105-164.14(a2). Claims for refund are due semiannually for tax paid on purchases of railway cars, locomotives, and accessories for railroad cars and locomotives during that six month period. Claims for refund of taxes paid during the first six months of the calendar year are due to be filed by October 15 of that year. Claims for refund of taxes paid during the last six months of the calendar year are due to be filed by April 15 of the following year. Refund claims filed more than 3 years after the due date are beyond the statute of limitations and cannot be accepted.

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