

# 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

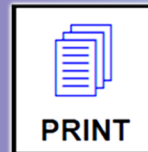
Use a minus sign to show the amount is negative

▶ 1. [99999.00] ❌

▶ 1. -99999.00 ✅

## Printing

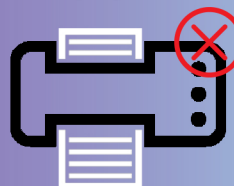
Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

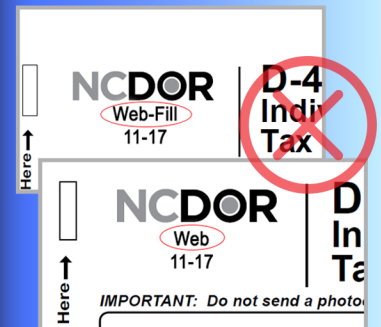


Do not print on both sides of the paper



## Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only





## **General Instructions**

- Complete this Web-Fill form in its entirety on your computer, print the completed form, and mail to the Department.
- This form is for use by taxpayers who have overpaid 1% privilege tax on purchases subject to Article 5F, Certain Machinery and Equipment.
- 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](http://www.ncdor.gov) or the provisions of N.C. Gen. Stat. § 105-241.11.
- Indicate the basis for the refund request and attach documentation to support the request.

***If you have questions about how to complete this form, contact the Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.***

## **Line by Line Instructions**

- Line 1 - Enter the total privilege tax on certain machinery and equipment paid to the Department on the machinery and equipment tax returns for the period.
- Line 2 - Enter the correct amount of privilege tax on certain machinery and equipment due for the period.
- Line 3 - Subtract the amount of privilege tax on Line 2 from Line 1 and enter the difference. This is the total amount of refund requested for the period.