



# Instructions for Handwritten Forms

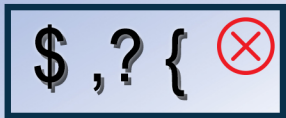
## Guidelines



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"



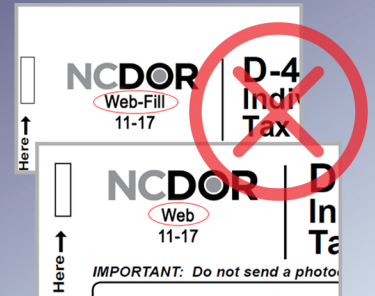
Do not print on both sides of the paper



## Before Mailing



Do not mix form types



Do not submit photocopies of returns

Submit originals only





# E-588L Claim for Refund 911 Service Charge on Prepaid Wireless

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

Trade Name \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Name of Person We Should Contact if We Have Questions About This Claim \_\_\_\_\_ Contact Telephone ( ) \_\_\_\_\_

Location of Records in Support of Claim (If Different from Above) \_\_\_\_\_ Date of Payment \_\_\_\_\_

FEIN or SSN \_\_\_\_\_

Account ID \_\_\_\_\_

Period Beginning (MM-DD-YY) \_\_\_\_\_

Period Ending (MM-DD-YY) \_\_\_\_\_

1. Amount of 911 Service Charge Paid \_\_\_\_\_
2. Corrected 911 Service Charge \_\_\_\_\_
3. Amount of Refund Requested (Line 1 Minus Line 2) **\$** \_\_\_\_\_

**Basis of Claim:** (Explain in detail and attach documentation)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

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\_\_\_\_\_

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\_\_\_\_\_

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

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

**MAIL TO:** NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0001

**For Departmental Use Only**

Refund Approved: Refund Amount

As Filed \_\_\_\_\_

As Corrected

By: \_\_\_\_\_ Date: \_\_\_\_\_

## **General Instructions**

- Use blue or black ink to complete this form.
- This form is for use by sellers who have overpaid 911 service charge on prepaid wireless telecommunications service.
- This form may not be used to request overpayment of sales and use taxes. Form E-588, Business Claim for Refund State, County, and Transit Sales and Use Taxes, must be completed and filed with the Department to request an overpayment of sales and use taxes.
- This form may not be used as a substitute for filing an original Form E-500L, 911 Service Charge Prepaid Wireless Telecommunications Return.
- 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.

***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.***

## **Line by Line Instructions**

- Line 1 - Enter the total 911 service charge on prepaid wireless telecommunications service paid to the Department for the period.
- Line 2 - Enter the correct amount of 911 service charge on prepaid wireless telecommunications service due for the period.
- Line 3 - Subtract the amount of 911 service charge on prepaid wireless telecommunications service on Line 2 from Line 1 and enter the difference. This is the total amount of refund requested.