

# 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"

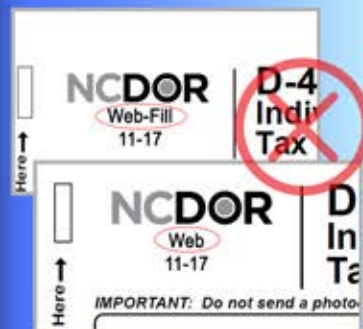


Do not print on both sides of the paper



## Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only





# E-588SC

## Claim for Refund State, County, and Transit Sales and Use Taxes for Certain Cancelled Service Contracts

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

Street Address

City State Zip Code County

Name of Person We Should Contact if We Have Questions About This Claim Contact Telephone

<i>DOR Use Only</i>
SSN
FEIN
Service Contract Original Date of Sale
Date Refund Received

**Do not complete and file this form if you received a refund of sales and use tax on a cancelled service contract.**

- Name of Taxing County Where Contract Purchased**  
*(If more than one county, see instructions)*
- Taxable Service Contract Amount Refunded** *(Amount will not include any sales tax previously paid)*
- N.C. State Sales and Use Tax Calculation** *(Multiply Line 2 by 4.75% State rate)*
- N.C. County Sales and Use Tax Calculation** *(Multiply Line 2 by County rate from table on Page 2)*
- N.C. Transit Sales and Use Tax Calculation** *(Multiply Line 2 by Transit rate from table on Page 2, as applicable)*
- Total Amount of Refund Requested** *(Add Lines 3, 4, and 5)* \$

- Allocation of County and Transit Tax on Lines 4 and 5**  
*(Enter the County Tax at the applicable rate from Line 4 and enter the Transit Tax from Line 5, as applicable. If you paid more than one county's tax, see the line by line instructions on Page 3 and attach Form E-536R.)*

County 2.00% Tax	County 2.25% Tax	<b>Transit 0.50% Tax</b> <i>Durham, Mecklenburg, Orange, Wake</i>
▶ <span style="margin-left: 150px;">or</span>		

Form E-588SC must be **filed within 30 days after the date the purchaser receives a refund** on any portion of the sales price for a taxable service contract that was sold on or after October 1, 2014. The date the purchaser receives a refund is considered the date of the postmark on the envelope in which the refund is received, the date of an electronic transfer, or the date of the check, whichever is later. Form E-588SC filed by the purchaser for a refund after the due date is barred and can not be processed by the Department. This form must be supported by a copy of the originally taxed service contract invoice or sales documentation, a copy of the refund check received or proof of electronic transfer, a copy of the envelope or other information to support when the refund was received by the purchaser and any other documentation received by the purchaser in conjunction with the refund. Failure to attach documentation will prohibit or delay processing of the claim for refund state, county, and transit sales and use taxes and may result in the denial of the request by the Department.

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:			
<input type="radio"/> As Filed		<input type="radio"/> As Corrected	
Period Beginning (MM-DD-YY)	Period Ending (MM-DD-YY)	Account ID	State Tax
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
County 2.00% Tax	County 2.25% Tax	Transit Tax	Total Tax
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
By: _____			Date: _____

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

## County Sales and Use Tax Rates in North Carolina Counties

As of October 1, 2014 and Forward

County	County 2.00%	County 2.25%	Transit 0.50%
Alamance	10-1-14		
Alexander		10-1-14	
Alleghany	10-1-14		
Anson	10-1-14	4-1-15	
Ashe	10-1-14	4-1-15	
Avery	10-1-14		
Beaufort	10-1-14		
Bertie	10-1-14	7-1-20	
Bladen	10-1-14		
Brunswick	10-1-14		
Buncombe		10-1-14	
Burke	10-1-14		
Cabarrus		10-1-14	
Caldwell	10-1-14		
Camden	10-1-14		
Carteret	10-1-14		
Caswell	10-1-14		
Catawba		10-1-14	
Chatham	10-1-14	10-1-20	
Cherokee	10-1-14	10-1-16	
Chowan	10-1-14		
Clay	10-1-14	10-1-18	
Cleveland	10-1-14		
Columbus	10-1-14		
Craven	10-1-14		
Cumberland		10-1-14	
Currituck	10-1-14		
Dare	10-1-14		
Davidson		10-1-14	
Davie	10-1-14		
Duplin		10-1-14	
Durham		10-1-14	10-1-14
Edgecombe		10-1-14	
Forsyth	10-1-14	7-1-20	
Franklin	10-1-14		
Gaston	10-1-14	10-1-18	
Gates	10-1-14		
Graham	10-1-14	4-1-19	
Granville	10-1-14		
Greene		10-1-14	
Guilford	10-1-14		
Halifax		10-1-14	
Harnett		10-1-14	
Haywood		10-1-14	
Henderson	10-1-14		
Hertford		10-1-14	
Hoke	10-1-14		
Hyde	10-1-14		
Iredell	10-1-14		
Jackson	10-1-14	10-1-16	

County	County 2.00%	County 2.25%	Transit 0.50%
Johnston	10-1-14		
Jones	10-1-14	10-1-18	
Lee		10-1-14	
Lenoir	10-1-14		
Lincoln	10-1-14	10-1-18	
Macon	10-1-14		
Madison	10-1-14	10-1-20	
Martin		10-1-14	
McDowell	10-1-14		
Mecklenburg	10-1-14		10-1-14
Mitchell	10-1-14		
Montgomery		10-1-14	
Moore	10-1-14	4-1-19	
Nash	10-1-14		
New Hanover		10-1-14	
Northampton	10-1-14		
Onslow		10-1-14	
Orange		10-1-14	10-1-14
Pamlico	10-1-14		
Pasquotank	10-1-14	10-1-18	
Pender	10-1-14		
Perquimans	10-1-14		
Person	10-1-14		
Pitt		10-1-14	
Polk	10-1-14		
Randolph		10-1-14	
Richmond	10-1-14		
Robeson		10-1-14	
Rockingham	10-1-14	10-1-18	
Rowan		10-1-14	
Rutherford	10-1-14	10-1-18	
Sampson		10-1-14	
Scotland	10-1-14		
Stanly	10-1-14	4-1-19	
Stokes	10-1-14		
Surry		10-1-14	
Swain	10-1-14	4-1-19	
Transylvania	10-1-14		
Tyrrell	10-1-14		
Union	10-1-14		
Vance	10-1-14		
Wake	10-1-14		4-1-17
Warren	10-1-14		
Washington	10-1-14		
Watauga	10-1-14		
Wayne	10-1-14		
Wilkes		10-1-14	
Wilson	10-1-14		
Yadkin	10-1-14		
Yancey	10-1-14		