



Instructions For Handwritten Forms

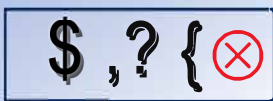
Guidelines



Do not use red ink. Use blue or black ink.



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



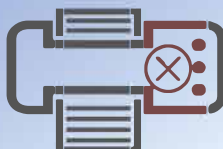
Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



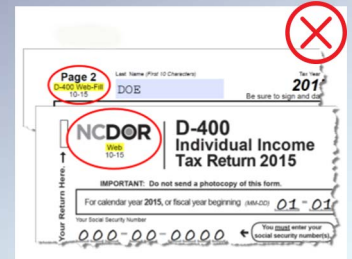
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.





E-RA Required Attachments for Sales and Use Tax Electronic Filing

For tax period beginning (MM/DD/YY)

and ending (MM/DD/YY)

Entity's Legal Name *(Use Capital Letters)*

Sales and Use Account ID



Form E-RA serves as a transmittal form for documentation substantiating credit claimed on your electronically filed North Carolina Sales and Use Tax Return. Enter the beginning and ending period of the return for which you are claiming credit. Enter your legal name and Sales and Use Tax Account ID. You should mail this completed form along with the documentation to the address shown below within 48 hours after filing your Sales and Use Tax Return. Failure to provide documentation may result in disallowance of the credit. If you have questions, call the Department toll-free at 1-877-252-3052.

Mail to: North Carolina Department of Revenue
Attn: Central Examination Division/Sales and Use
P. O. Box 871
Raleigh, North Carolina 27602-0871