**NCDOR** | NORTH CAROLINA DEPARTMENT OF REVENUE
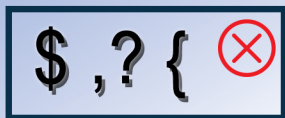
# Instructions for Handwritten Forms

## Guidelines

Do not use red ink

Use blue or black ink

Do not use dollar signs, commas, or other punction marks

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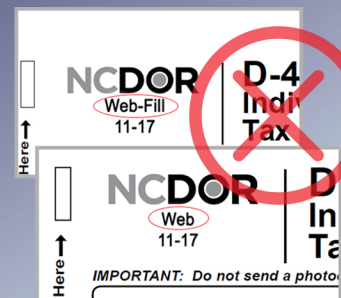
## Printing

Before printing select "actual size"

Do not print on both sides of the paper

## Before Mailing

Do not mix form types

NCDOR Web-Fill 11-17 D-4 Indiv Tax

NCDOR Web 11-17 D In Ta

IMPORTANT: Do not send a photo

Do not submit photocopies of returns

Submit originals only

# NCDOR
Web
12-17

# NC-19
## Claim for Refund of Taxes
North Carolina Department of Revenue

**Individual's First Name** *(USE CAPITAL LETTERS)*    **M.I.**    **Individual's Last Name** *(USE CAPITAL LETTERS)*

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

**Trade Name**

**Street Address**

**City**    **State**    **Zip Code**    **County**

**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)*

**Type of Tax for Which Refund is Requested**    **Date of Payment**

**Individual's Social Security Number**

**Federal Employer ID Number**

**Account ID**

**Period Beginning** *(MM-DD-YY)*

**Period Ending** *(MM-DD-YY)*

1. **Amount of Tax Paid**

2. **Corrected Tax**

3. **Amount of Refund Requested** *(Line 1 Minus Line 2)*    $

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

**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 claim for refund.

- This claim for refund is for use by taxpayers who have overpaid tax.

- This form may not be used to obtain an 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.

- This form may not be used as a substitute for filing an original tax return or for an amended individual income tax return or an amended corporate income and franchise tax 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 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 amount of tax paid to the Department for the period.

Line 2 -  Enter the correct amount of tax due for the period.

Line 3 -  Subtract the tax on Line 2 from Line 1 and enter the difference. This is the total amount of refund requested.