

TABLE 35. SALES AND USE TAX NONPROFIT REFUNDS BY FISCAL YEAR
 [Refunds are combined State and County taxes]

I. Nonprofit Refunds By Size Of Refund

Size of Refund	Fiscal year 2003-04 ^R				Fiscal year 2004-05 ^R				Fiscal year 2005-06			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total
< \$10,000	8,517	89.02%	14,464,464	5.62%	8,449	87.61%	15,395,408	5.15%	8,289	87.63%	15,637,046	4.73%
\$10,001 - \$50,000	761	7.95%	16,020,770	6.23%	886	9.19%	17,999,637	6.02%	837	8.85%	17,638,177	5.34%
\$50,001 - \$100,000	127	1.33%	8,851,079	3.44%	120	1.24%	8,190,351	2.74%	147	1.55%	10,310,240	3.12%
\$100,001 - \$500,000	109	1.14%	24,192,123	9.40%	130	1.35%	25,340,491	8.47%	118	1.25%	23,486,648	7.11%
\$500,001 - \$1,000,000	20	0.21%	13,682,039	5.32%	22	0.23%	15,661,775	5.24%	26	0.27%	18,216,058	5.51%
\$1,000,001 +	34	0.36%	180,061,902	69.99%	37	0.38%	216,478,319	72.38%	42	0.44%	245,259,502	74.20%
Total	9,568	100.00%	257,272,378	100.00%	9,644	100.00%	299,065,983	100.00%	9,459	100.00%	330,547,671	100.00%

Detail may not add to totals due to rounding.

^R Revised due to refinement in refund processing.

II. Nonprofit Refunds Of \$100,001 Or More By Type Of Claimant

Nonprofit Entity Type	Fiscal year 2003-04 ^R				Fiscal year 2004-05 ^R				Fiscal year 2005-06			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total
Hospitals	86	52.76%	165,475,934	75.93%	88	46.56%	192,955,231	74.94%	85	45.70%	219,121,207	76.36%
Educational institutions:												
Collegiate institutions	15	9.20%	39,792,494	18.26%	24	12.70%	49,624,545	19.27%	26	13.98%	48,522,414	16.91%
Elementary, secondary institutions	8	4.91%	1,463,994	0.67%	11	5.82%	2,274,013	0.88%	6	3.23%	1,091,641	0.38%
Churches, orphanages, and other religious institutions	12	7.36%	2,299,304	1.06%	15	7.94%	2,710,671	1.05%	22	11.83%	5,852,296	2.04%
Charitable and other institutions	20	12.27%	4,954,932	2.27%	27	14.29%	6,301,189	2.45%	25	13.44%	7,031,209	2.45%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	22	13.50%	3,949,407	1.81%	24	12.70%	3,614,936	1.40%	22	11.83%	5,343,443	1.86%
Total	163	100.00%	217,936,065	100.00%	189	100.00%	257,480,586	100.00%	186	100.00%	286,962,209	100.00%

Detail may not add to totals due to rounding.

^R Revised due to refinement in refund processing.

G.S. 105-164.14(b) provides for semiannual refunds of sales and use tax paid by nonprofit hospitals, nonprofit educational institutions, churches, orphanages, other nonprofit charitable or religious institutions and organizations, and homes for the aged, sick, or infirm whose property is excluded from property tax on direct purchases of tangible personal property used in carrying on their nonprofit work. Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions.

Number of claimants reflects the number of entities to which at least one refund was issued during the period July 1 through June 30, and does not reflect the number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date. The data in the above tables generally reflect refunds for sales and use taxes paid by nonprofit entities during the calendar year preceding the fiscal year ended (year shown).