

TABLE 35B. SALES AND USE TAX NONPROFIT REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[Refunds are combined State and County taxes]

Nonprofit Entity Type	Fiscal year 2003-04				Fiscal year 2004-05				Fiscal year 2005-06				Fiscal year 2006-07			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total
Hospitals	86	52.8%	165,475,934	75.9%	88	46.6%	192,955,231	74.9%	85	45.7%	219,121,207	76.4%	78	42.4%	213,586,366	77.0%
Educational institutions:																
Collegiate institutions	15	9.2%	39,792,494	18.3%	24	12.7%	49,624,545	19.3%	26	14.0%	48,522,414	16.9%	27	14.7%	45,589,406	16.4%
Elementary, secondary institutions	8	4.9%	1,463,994	0.7%	11	5.8%	2,274,013	0.9%	6	3.2%	1,091,641	0.4%	7	3.8%	1,325,592	0.5%
Churches, orphanages, and other religious institutions	12	7.4%	2,299,304	1.1%	15	7.9%	2,710,671	1.1%	22	11.8%	5,852,296	2.0%	17	9.2%	3,904,682	1.4%
Charitable and other institutions	20	12.3%	4,954,932	2.3%	29	15.3%	6,639,562	2.6%	27	14.5%	7,497,828	2.6%	31	16.8%	7,854,695	2.8%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	22	13.5%	3,949,407	1.8%	22	11.6%	3,276,563	1.3%	20	10.8%	4,876,823	1.7%	24	13.0%	5,072,427	1.8%
Total	163	100.0%	217,936,065	100.0%	189	100.0%	257,480,586	100.0%	186	100.0%	286,962,209	100.0%	184	100.0%	277,333,168	100.0%

Nonprofit Entity Type	Fiscal year 2007-08				Fiscal year 2008-09			
	Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total
Hospitals	81	43.1%	195,557,648	78.4%	84	43.3%	231,285,709	80.0%
Educational institutions:								
Collegiate institutions	27	14.4%	36,243,729	14.5%	28	14.4%	38,265,853	13.2%
Elementary, secondary institutions	8	4.3%	1,374,928	0.6%	16	8.2%	2,478,955	0.9%
Churches, orphanages, and other religious institutions	19	10.1%	4,199,828	1.7%	15	7.7%	2,615,262	0.9%
Charitable and other institutions	29	15.4%	6,745,371	2.7%	33	17.0%	10,235,823	3.5%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	24	12.8%	5,202,672	2.1%	18	9.3%	4,323,835	1.5%
Total	188	100.0%	249,324,176	100.0%	194	100.0%	289,205,437	100.0%

Detail may not add to totals due to rounding.

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.

Effective for transactions on or after July 1, 2008, G.S. 105-164.14(b) was rewritten to clarify the types of entities that qualify for semiannual refunds of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in carrying on the work of the nonprofit entity. As rewritten, the refund provisions apply to an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit. (The provisions pertaining to hospitals not operated for profit and qualified retirement homes were unchanged.) As amended (retroactive for transactions on or after January 1, 2004), this refund provision also includes a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the University of North Carolina.

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).

Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.