

TABLE 36. SALES AND USE TAX NONPROFIT REFUNDS FOR 2003-2004
 [Refunds are combined State and County taxes]

I. Nonprofit Refunds By Size Of Refund				
Size of Refund	Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total
< \$10,000	8,517	89.02%	14,464,464	5.62%
\$10,001 - \$50,000	761	7.95%	16,020,770	6.23%
\$50,001 - \$100,000	127	1.33%	8,851,079	3.44%
\$100,001 - \$500,000	109	1.14%	24,192,123	9.40%
\$500,001 - \$1,000,000	20	0.21%	13,682,039	5.32%
\$1,000,001 +	34	0.36%	180,061,902	69.99%
Total	9,568	100.00%	257,272,378	100.00%

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.

Number of claimants reflects the number of entities to which at least one refund was issued during the period July 1, 2003 through June 30, 2004 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 calendar year 2003.

II. Nonprofit Refunds Of \$100,001 Or More By Type Of Claimant				
Nonprofit Entity Type	Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total
Hospitals	86	52.76%	165,475,934	75.93%
Educational institutions:				
Collegiate institutions	15	9.20%	39,792,494	18.26%
Elementary, secondary institutions	8	4.91%	1,463,994	0.67%
Churches, orphanages, and other charitable or religious institutions	32	19.63%	7,254,236	3.33%
Retirement facilities (includes adult care and skilled nursing facilities)	22	13.50%	3,949,407	1.81%
Total	163	100.00%	217,936,065	100.00%

Detail may not add to totals due to rounding.