



Instructions For Handwritten Forms

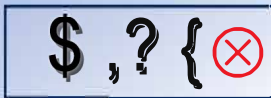
Guidelines



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)

Legal Name *(Use Capital Letters)*

**Sales and Use Tax Account ID or
Streamlined Sales Tax (SST) ID Number**



Instructions

General - If you claim a credit on Form E-500, Sales and Use Tax return, and file the return electronically, you must complete and submit Form E-RA within 48 hours of filing the return. All information entered on this form should match the information on your form E-500. If you do not submit Form E-RA and documentation, your credit will be disallowed and you will receive an assessment. If you have questions or need assistance, call the Department at 1-877-252-3052 (toll-free).

Step 1 - Enter the period in which you are claiming the credit.

Step 2 - Enter your legal name.

Step 3 - Enter your sales and use account ID or Streamlined Sales Tax (SST) ID.

Step 4 - Attach documentation that substantiates the credit claimed.

Step 5 - Mail this completed form along with documentation to the address below.

Mail to: North Carolina Department of Revenue
Attn: Central Examination Division/Sales and Use
P. O. Box 1661
Raleigh, North Carolina 27602-1661