

Additional Instructions for Form E-588A

General Instructions

Use Form E-588A to seek the following type of refund:

Motorsports Team or Sanctioning Body - A professional motorsports racing team, motorsports sanctioning body, or a related member of such team or body may request an annual refund of sales and use tax paid by it in North Carolina on aviation gasoline or jet fuel that is used to travel to or from a motorsports event in this State, to travel to a motorsports event in another state from a North Carolina location, or to travel to North Carolina from a motorsports event in another state. For purposes of the refund provision, a “motorsports event” includes a motorsports race, a motorsports sponsor event, and motorsports testing. For purposes of this refund, a related member is defined in N.C. Gen. Stat. § 105-164.3.

You must file a request for refund by December 31 for the prior State fiscal year ending June 30; a refund applied for after the due date is barred. The refund provision is repealed effective for purchases made on or after January 1, 2029.

If you file a claim for refund 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 you a refund of the amount shown due on the claim for refund; (2) adjust the amount of the refund shown due and send you a refund of the adjusted amount; (3) deny the refund and send you a notice of proposed denial; or (4) request additional information from you. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. You may object to a proposed denial of a refund by filing Form NC-242, Objection and Request for Departmental Review within the time provided in N.C. Gen. Stat. § 105-241.11.

If the Department determines that your claim for refund was not filed within the statute of limitations the Department will issue a notice of denied refund. The Department’s notice of denied refund will provide the appeal procedures you must follow to contest the Department’s determination.

Line by line instructions are included on page 2 of the additional instructions.

Line by Line Instructions

- Line 1 - Enter the total amount of miles traveled on flights within North Carolina, flights from out of state locations into North Carolina and flights from North Carolina to out of state locations.
- Line 2 - Enter the total amount of miles traveled for **Qualifying Purposes** on flights within North Carolina, flights from out of state locations into North Carolina and flights from North Carolina to out of state locations. A qualifying purpose is a motorsports event that includes a motorsports race, a motorsports sponsor event and motorsports testing.
- Line 3 - Enter the ratio of miles for qualifying purposes. Calculate this ratio by dividing the amount on Line 2 by the amount on Line 1. Carry the decimal amount to four places (ex. .7546).
- Line 4 - Enter the total amount of North Carolina Combined General Rate of Sales and Use Tax paid on all purchases of aviation gasoline and jet fuel.
- Line 5 - Enter the total refund requested. Calculate this amount by multiplying ratio on Line 3 by the amount on Line 4.

If you have questions about how to complete the form, you may call the Department toll-free at 1-877-252-3052.