

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-588A

Incentive Claim for Refund for Aviation Gasoline or Jet Fuel for Motorsports Combined General Rate Sales and Use Taxes

Legal Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Mailing Address

City _____ State _____ Zip Code _____ County _____

Name of Person We Should Contact if We Have Questions About This Claim _____
Contact Telephone () _____

Account ID _____
FEIN or SSN _____
Period Beginning (MM-DD-YY) ____-____-____
Period Ending (MM-DD-YY) ____-____-____

1. Total Miles Traveled on Flights Within N.C., from Out-of-State Locations into N.C., and from N.C. to Out-of-State Locations (See instructions.)
2. Total Miles Traveled for Qualifying Purposes on Flights Within N.C., from Out-of-State Locations into N.C., and from N.C. to Out-of-State Locations (See instructions.)
3. Ratio of Miles for Qualifying Purposes (Divide Line 2 by Line 1; carry decimal amount to four places (Ex: .7546).)
4. Total N.C. Combined General Rate of Sales and Use Tax Paid on All Purchases of Aviation Gasoline or Jet Fuel
5. Total Refund Requested (Multiply Line 3 by Line 4.)

\$ _____

Instructions

N.C. Gen. Stat. § 105-164.14A(a)(4) provides that a professional motorsports racing team, a motorsports sanctioning body, or a related member of such a team or body is allowed a refund of the 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.

Complete this Web-Fill form in its entirety on your computer, print the completed form, and mail to the Department. Failure to complete this form in its entirety will delay the refund. Claims for refund are due by December 31 for the prior fiscal year ending June 30; a refund applied for after the due date is barred.

See **Additional Instructions for Form E-588A** for more information on completing this Form.

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

Signature: _____
I certify that, to the best of my knowledge, this claim is accurate and complete.

Date: _____

Title: _____

Telephone: _____

For Departmental Use Only		Combined General Rate of Sales and Use Tax
Refund Approved: <input type="radio"/> As Filed <input type="radio"/> As Corrected	_____	
By: _____	Date: _____	