

For more help go to www.ncdor.gov/web-fill-form-instructions

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Do not use brackets for negative numbers

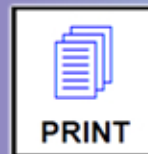
Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"



Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



E-589P Affidavit of Tax Paid by Real Property Contractor

Purpose: Real Property Contractors use this form to certify they have paid the sales and use tax due on all items used in a real property contract.

General Instructions

Real Property Contractor:

- Step 1: Verify you have paid the sales and use tax due on all items used in the real property contract.
- Step 2: Complete this affidavit.
- Step 3: Provide the affidavit to the owner, tenant/lessee, or general contractor for the project, as applicable.

Owner or Tenant/Lessee or General Contractor:

- Step 1: Request all contractors complete this form after performing a real property contract.
- Step 2: Keep a copy of the completed affidavits in your records.

Part I – Contractor Information. Enter your information in the spaces provided.

Real Property Contractor (e.g. General Contractor or Subcontractor)

Address

City

State

Zip Code

Part II – Owner, Tenant/Lessee or General Contractor Information. Enter the information of the owner, tenant/lessee, and/or general contractor. The persons listed below will be relieved of liability if additional tax is found to be due on covered items. **Important:** If you are a general contractor certifying that you paid sales and use tax on items, **do not** list yourself in this section.

A Owner

Address

City State Zip Code

B Tenant/Lessee

Address

City State Zip Code

C General Contractor

Address

City State Zip Code

Part III – Covered Project and Property. Enter information describing in detail the capital improvement you performed in the spaces provided.

Describe capital improvement performed:

Project Name

Project Address (where the work was performed)

City

State

Zip Code

Part IV – Certification of North Carolina Sales and Use Tax Paid

I certify that I have authority to execute this form on behalf of the contractor identified in Part I (“Executing Contractor”).

I understand that this affidavit only addresses items purchased by the Executing Contractor that were attached to real property at the project address listed in Part III as part of the project listed in Part III (“Covered Items”).

I certify that the Executing Contractor paid all North Carolina sales and use tax due on all Covered Items. The sales and use tax paid includes any State, local and transit rates of tax due on the Covered Items.

I understand that this affidavit relieves the persons listed in Part II from liability for any additional North Carolina sales and use tax found to be due on Covered Items.

Signature of Authorized Person: _____ Title: _____ Date: _____