



# Instructions for Handwritten Forms

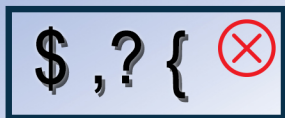
## Guidelines



Do not use red ink  
Use blue or black ink



Do not use dollar signs, commas, or other punctuation marks



## Printing



Before printing select "actual size"



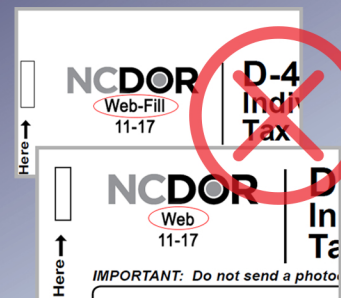
Do not print on both sides of the paper



## Before Mailing



Do not mix form types



Do not submit photocopies of returns

Submit originals only



# NC-19 Claim for Refund of Taxes

North Carolina Department of Revenue

Individual's First Name *(USE CAPITAL LETTERS)*      M.I.      Individual's Last Name *(USE CAPITAL LETTERS)*

Entity's Legal Name *(First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)*

Trade Name

Street Address

City      State      Zip Code      County

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

Location of Records in Support of Claim *(If Different from Above)*

Type of Tax for Which Refund is Requested      Date of Payment

Individual's Social Security Number

Federal Employer ID Number

Account ID

Period Beginning *(MM-DD-YY)*

Period Ending *(MM-DD-YY)*

1. Amount of Tax Paid \_\_\_\_\_
2. Corrected Tax \_\_\_\_\_
3. Amount of Refund Requested *(Line 1 Minus Line 2)* \$ \_\_\_\_\_

**Basis of Claim:** *(Explain in detail and attach documentation)*

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

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

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

**MAIL TO:** NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0001

**For Departmental Use Only**

Refund Approved: Refund Amount

As Filed \_\_\_\_\_

As Corrected

By: \_\_\_\_\_ Date: \_\_\_\_\_

## **General Instructions**

- Use blue or black ink to complete this claim for refund.
- This claim for refund is for use by taxpayers who have overpaid tax.
- This form may not be used to obtain an overpayment of sales and use taxes. Form E-588, Business Claim for Refund State, County, and Transit Sales and Use Taxes, must be completed and filed with the Department.
- This form may not be used as a substitute for filing an original tax return or for an amended individual income tax return or an amended corporate income and franchise tax return.
- In general, the statute of limitations for obtaining a refund of an overpayment is the later of three years after the due date of the return or two years after payment of the tax. For a claim for refund filed 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 the taxpayer a refund of the amount shown due on the claim for refund; (2) adjust the amount of the refund shown due and send the taxpayer a refund of the adjusted amount; (3) deny the refund and send the taxpayer a notice of proposed denial; or (4) request additional information from the taxpayer. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. A taxpayer who objects to a proposed denial of a refund may request a Departmental review of the proposed action by filing a Form NC-242, Objection and Request for Departmental Review within the time provided in N.C. Gen. Stat. § 105-241.11. If the Department selects a claim for refund for examination, the taxpayer has the same rights that the taxpayer would have during an examination of a return by the Department. If the Department determines that a claim for refund was not filed within the statute of limitations, the refund request will be denied and the Department will issue a notice of proposed denial of refund.

For a full explanation of the Departmental review process, refer to the North Carolina Taxpayers' Bill of Rights found at [www.ncdor.gov](http://www.ncdor.gov) or the provisions of N.C. Gen. Stat. § 105-241.11.

***If you have questions about how to complete this form, call the Taxpayer Assistance and Collection Center toll-free at telephone number 1-877-252-3052.***

## **Line by Line Instructions**

- Line 1 - Enter the amount of tax paid to the Department for the period.
- Line 2 - Enter the correct amount of tax due for the period.
- Line 3 - Subtract the tax on Line 2 from Line 1 and enter the difference. This is the total amount of refund requested.