

**17 NCAC 07B .4303      APPLICATION**

An interstate carrier must file Form E-581 to obtain a refund under G.S. 105-164.14(a). A refund period is a calendar quarter. A claim for refund covers sales and use taxes paid during a quarter. A claim for refund is due within 60 days after the end of a quarter. The Department shall not accept a claim for refund filed later than three years after its due date. A claim for refund shall include only taxes paid for the calendar quarter covered by the claim. An amended claim for refund shall be filed to correct an understatement of a refund claimed for a prior quarter. An amended claim for refund must be filed to correct an overstatement of a refund made for a prior quarter.

*History Note:*      *Authority G.S. 105-164.14; 105-262;*  
                         *Eff. February 1, 1976;*  
                         *Amended Eff. September 1, 2006; July 1, 2000; October 1, 1993; November 3, 1978;*  
                         *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25,*  
                         *2019.*