

Instructions for filling out NC Sales tax refund form.

1. Only purchases made in North Carolina on which North Carolina sales tax has been paid directly to retailers are eligible for sales tax refunds.
2. Only include the purchase amount, before taxes, of taxable items. If the invoice from USPS HQ includes shipping and handling, those items are not taxable, and should not be included in the purchase amount.
3. Do not include purchases of, or tax paid on alcoholic beverages, electricity, telecommunications, or purchase, lease or rental of motor vehicles.
4. Do not include reimbursements to individuals. I interpret this to mean that if an individual pays for the purchase with his/her own funds, and then is reimbursed, you may not include this amount.
5. In order to include a purchase and the tax paid, the purchase must be made using a check from the squadron checking account.
6. Do not include local occupancy or local prepared food and beverage taxes. If a restaurant, for instance, charges more than the county rate you may not include the excess tax .
7. County rates as of October 1, 2008:
 - 7.25% - Mecklenburg
 - 7.0% - Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Samson, Surry
 - 6.75% - All other counties
8. Non-prepared food is taxed at 2%. Enter the tax in the "2% Tax Paid" column.
9. If the purchase includes both non-prepared food items and other items, enter the tax paid for each category.

