

Do NOT Mail with Return**Worksheet for Completing
Form E-500, Sales and Use Tax Return,
for Month Ending September 30, 2009**

North Carolina Department of Revenue

This worksheet can be used by monthly and monthly with prepayment filers to calculate the tax due on their receipts and purchases for the month of September 2009.

	<u>Purchases for Use</u>		<u>Tax</u>
	September		
1. Purchases for Use for September 2009		x 5.5%	*
2. Receipts for September 2009		x 5.5%	*
3. Transfer Adjusted Purchases for Use to Line 4 of Form E-500 <i>Tax on Line 1 divided by 4.5% (0.045)</i>			*
4. Transfer Adjusted Receipts to Line 4 of Form E-500 <i>Tax on Line 2 divided by 4.5% (0.045)</i>			*

Line Instructions

- Line 1. Enter the amount of "Purchases for Use" subject to the 5.5% State rate of tax.
 Line 2. Enter the amount of "Receipts" subject to the 5.5% State rate of tax.
 Line 3. Transfer the Adjusted Purchases for Use amount to Form E-500, Sales and Use Tax Return, Line 4 in the "Purchases for Use" column.
 Line 4. Transfer the Adjusted Receipts amount to Form E-500, Sales and Use Tax Return, Line 4 in the "Receipts" column.

Add the amounts in the columns "Purchase for Use" and "Receipts" on Line 4 of Form E-500, Sales and Use Tax Return. Compute the tax due on the combined amount at the 4.5% State rate and enter the amount under the column "Tax."

This worksheet is for your personal use in computing the tax on your Sales and Use Tax Return for the month ending September 30, 2009. **Do not mail this worksheet with your return.** Questions can be directed to the Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll-free).

* Automatically calculated.

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