

E-536R (SD)  
7-1-24

# Schedule of County Sales and Use Taxes for Claims for Refund

North Carolina Department of Revenue

DOR  
Use  
Only

Legal Name (First 10 Characters) ABCDEFGHIJ Period Ending 12 31 24 Account ID 999123456

County and (Code)	County 2.00% Tax	County 2.25% Tax	Transit 0.50% Tax
Alamance 1	1234567.90		
Alexander 2	1234567.90	1234567.90	
Alleghany 3	1234567.90	1234567.90	
Anson 4	1234567.90	1234567.90	
Ashe 5	1234567.90	1234567.90	
Avery 6	1234567.90		
Beaufort 7	1234567.90		
Bertie 8	1234567.90	1234567.90	
Bladen 9	1234567.90		
Brunswick 10	1234567.90		
Buncombe 11	1234567.90	1234567.90	
Burke 12	1234567.90		
Cabarrus 13	1234567.90	1234567.90	
Caldwell 14	1234567.90		
Camden 15	1234567.90		
Carteret 16	1234567.90		
Caswell 17	1234567.90		
Catawba 18	1234567.90	1234567.90	
Chatham 19	1234567.90	1234567.90	
Cherokee 20	1234567.90	1234567.90	
Chowan 21	1234567.90		
Clay 22	1234567.90	1234567.90	
Cleveland 23	1234567.90		
Columbus 24	1234567.90		
Craven 25	1234567.90		
Cumberland 26	1234567.90	1234567.90	





**E-536R Page 4 (SD) 7-1-24**

Legal Name (First 10 Characters) **ABCDEFGHIJ** Period Ending **12 31 24** Account ID **999123456**

County and (Code)	County 2.00% Tax	County 2.25% Tax	Transit 0.50% Tax
Scotland 83	1234567.90		
Stanly 84	1234567.90	1234567.90	
Stokes 85	1234567.90		
Surry 86	1234567.90	1234567.90	
Swain 87	1234567.90	1234567.90	
Transylvania 88	1234567.90		
Tyrrell 89	1234567.90		
Union 90	1234567.90		
Vance 91	1234567.90		
Wake 92	1234567.90		1234567.90
Warren 93	1234567.90		
Washington 94	1234567.90	1234567.90	
Watauga 95	1234567.90		
Wayne 96	1234567.90		
Wilkes 97	1234567.90	1234567.90	
Wilson 98	1234567.90		
Yadkin 99	1234567.90		
Yancey 100	1234567.90		
Enter Totals	1234567.90	1234567.90	1234567.90

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2% Food Tax..... 1234567.90

Please refer to Page 5 of Form E-536R (SD) for General Instructions.

# General Instructions:

Food, county, and transit tax amounts entered on the claim for refund must equal the total amounts by rate on Form E-536R. This chart reflects the county sales and use tax rate and transit tax rate in effect for periods beginning April 1, 2019 and forward. If a county levied a transit tax rate, the transit tax rate is in addition to the county sales and use tax rate. If a date other than April 1, 2019 is listed in this chart, the date is the first day on which a rate increase applied in the county and the new rate applies from that day forward. Rates prior to April 1, 2019 can be found at [www.ncdor.gov](http://www.ncdor.gov).

*Example: Alleghany County lists "4-1-19" in the "County 2.00%" column and "10-1-22" in the "County 2.25%" column. This means from April 1, 2019 through September 30, 2022 the county rate of sales and use tax in Alleghany County was 2.00% and from October 1, 2022 until the present, the county rate of sales and use tax in Alleghany County is 2.25%.*

County	County 2.00%	County 2.25%	Transit 0.50%
Alamance	4-1-19		
Alexander		4-1-19	
Alleghany	4-1-19	10-1-22	
Anson		4-1-19	
Ashe		4-1-19	
Avery	4-1-19		
Beaufort	4-1-19		
Bertie	4-1-19	7-1-20	
Bladen	4-1-19		
Brunswick	4-1-19		
Buncombe		4-1-19	
Burke	4-1-19		
Cabarrus		4-1-19	
Caldwell	4-1-19		
Camden	4-1-19		
Carteret	4-1-19		
Caswell	4-1-19		
Catawba		4-1-19	
Chatham	4-1-19	10-1-20	
Cherokee		4-1-19	
Chowan	4-1-19		
Clay		4-1-19	
Cleveland	4-1-19		
Columbus	4-1-19		
Craven	4-1-19		
Cumberland		4-1-19	
Currituck	4-1-19		
Dare	4-1-19		
Davidson		4-1-19	
Davie	4-1-19		
Duplin		4-1-19	
Durham		4-1-19	4-1-19
Edgecombe		4-1-19	
Forsyth	4-1-19	7-1-20	
Franklin	4-1-19		
Gaston		4-1-19	
Gates	4-1-19		
Graham		4-1-19	
Granville	4-1-19		
Greene		4-1-19	
Guilford	4-1-19		
Halifax		4-1-19	
Harnett		4-1-19	
Haywood		4-1-19	
Henderson	4-1-19		
Hertford		4-1-19	
Hoke	4-1-19		
Hyde	4-1-19		
Iredell	4-1-19		
Jackson		4-1-19	

County	County 2.00%	County 2.25%	Transit 0.50%
Johnston	4-1-19		
Jones		4-1-19	
Lee		4-1-19	
Lenoir	4-1-19		
Lincoln		4-1-19	
Macon	4-1-19		
Madison	4-1-19	10-1-20	
Martin		4-1-19	
McDowell	4-1-19		
Mecklenburg	4-1-19		4-1-19
Mitchell	4-1-19		
Montgomery		4-1-19	
Moore		4-1-19	
Nash	4-1-19		
New Hanover		4-1-19	
Northampton	4-1-19		
Onslow		4-1-19	
Orange		4-1-19	4-1-19
Pamlico	4-1-19		
Pasquotank		4-1-19	
Pender	4-1-19		
Perquimans	4-1-19		
Person	4-1-19		
Pitt		4-1-19	
Polk	4-1-19		
Randolph		4-1-19	
Richmond	4-1-19		
Robeson		4-1-19	
Rockingham		4-1-19	
Rowan		4-1-19	
Rutherford		4-1-19	
Sampson		4-1-19	
Scotland	4-1-19		
Stanly		4-1-19	
Stokes	4-1-19		
Surry		4-1-19	
Swain		4-1-19	
Transylvania	4-1-19		
Tyrrell	4-1-19		
Union	4-1-19		
Vance	4-1-19		
Wake	4-1-19		4-1-19
Warren	4-1-19		
Washington	4-1-19	7-1-24	
Watauga	4-1-19		
Wayne	4-1-19		
Wilkes		4-1-19	
Wilson	4-1-19		
Yadkin	4-1-19		
Yancey	4-1-19		