

### Claim of Sales or Use Tax Payment Under Protest Refund Requested

TO: North Carolina Division of Motor Vehicles, Vehicle Registration Section  
3148 Mail Service Center  
Raleigh NC 27697-3148 919-715-7000

**From: Claimants Name**

**Vehicle Description:**

FIRST MIDDLE LAST

Vehicle Identification Number: \_\_\_\_\_

ADDRESS

Year: \_\_\_\_\_ Make : \_\_\_\_\_

CITY STATE ZIP CODE

License Plate: \_\_\_\_\_

Schedule of Value: \_\_\_\_\_

Phone Number

Tax Due According to Schedule of Value: \_\_\_\_\_

Date Originally Purchased: \_\_\_\_\_

This vehicle was purchased from:

Claimant's Signature Date

I agree to furnish any further evidence needed to support this claim.

Seller's Name

Seller's Address

City State Zip

**ATTENTION: Pursuant to G.S. 105.187.8**

When a purchaser of a motor vehicle returns the motor vehicle to the seller of the motor vehicle within 90 days after the purchase and receives a vehicle replacement for the returned vehicle or a refund of the price paid the seller, whether from the seller or the manufacturer of the vehicle, the purchaser may obtain a refund of the privilege tax paid on the certificate of title issued for the returned motor vehicle.

To obtain a refund, the purchaser must apply to the Division for a refund **within 30 days** after receiving the replacement vehicle or refund of the purchase price.

**APPLICATION MUST BE SIGNED IN INK BY OWNER AND NOTARIZED.**

This application is to request a refund of the payment / overpayment of Highway Use Tax for the reason listed below. I hereby affirm that I returned the vehicle on \_\_\_\_\_ (date) and **authorize the CLAIMANT** to receive the refund indicated. I agree to furnish any further evidence needed to support this claim.

**Reason for Highway Use Tax Adjustment Request:**

- Full Refund pursuant to G.S. 105.187.8 – returned vehicle
- Partial Refund (based on replacement of vehicle, requesting tax difference between the two vehicles)

PREVIOUS PURCHASER'S SIGNATURE \_\_\_\_\_ Date \_\_\_\_\_

Previous Purchaser's Printed Name: \_\_\_\_\_ Previous Purchaser's Phone Number: \_\_\_\_\_

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she voluntarily signed the foregoing document for the purpose stated therein and in the capacity indicated: \_\_\_\_\_ (name(s) of principal(s) ).

Notary Signature \_\_\_\_\_

Notary Printed or Typed Name \_\_\_\_\_

(SEAL)

My Commission Expires \_\_\_\_\_

**FOR NCDMV USE ONLY**

Tax Paid: \_\_\_\_\_ Tax Due: \_\_\_\_\_

Credit Refund: \_\_\_\_\_ Approved By: \_\_\_\_\_ Date: \_\_\_\_\_