NC Agriculture Association

Eric K. Wayne, Sales & Use Tax Director
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Disclaimer

- Presentations are for general information only
- Presentation content should not be interpreted as specific tax advice for a specific tax situation
- Some questions may require additional facts before a response may be given
- Some questions may require responses from other Departmental employees or employees in other agencies

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http://www.dornc.com/taxes/sales/specialty.html

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Specialty Markets, Flea Markets, Fairs, Festivals, Sporting Events, Entertainment Events, and Other Events Sales and Use Tax Information and Requirements

Updated February 28, 2014

A person engaged in business in this State and selling tangible personal property, and certain digital property at retail, or rendering a taxable service at specialty markets, flea markets, fairs, festivals, sporting events, entertainment events, and other events and functions must register with the North Carolina Department of Revenue and is required to collect and remit sales and use tax unless a specific exemption applies to the product sold. The general State rate of tax is 4.75% and the applicable local and transit rates of sales and use tax vary depending on the local jurisdiction where a sale is sourced. The sale of "food" at retail as defined in G.S. 105-164.3, is subject to the 2% rate of tax. The sale of prepared food is subject to general State rate of tax of 4.75% and the applicable local and transit rates of sales and use tax as applicable.

Business Registration

Exemption

Reporting and Remitting Tax

Responsibilities of the Specialty Market or Event Operator

Responsibilities of the Flea Market Operator

NC Gen. Stat. 105-164.4(4b) provides:

- **§ 105-164.4. Tax imposed on retailers.**

  (a) A privilege tax is imposed on a retailer at the following percentage rates of the retailer's net taxable sales or gross receipts, as appropriate. The general rate of tax is four and three-quarters percent (4.75%):

  . . .

  (4b) A person who sells tangible personal property at a specialty market, other than the person's own household personal property, is considered a retailer under this Article. A tax at the general rate of tax is levied on the sales price of each article sold by the retailer at the specialty market. The term "specialty market" has the same meaning as defined in G.S. 66-250.

NC Gen. Stat. 66-250 – Definitions

- 4) Specialty market. - A location, other than a permanent retail store, where space is rented to others for the purpose of selling goods at retail or offering goods for sale at retail.

- (5) Specialty market operator. - A person, other than the State or a unit of local government, who rents space, at a location other than a permanent retail store, to others for the purpose of selling goods at retail or offering goods for sale at retail.

- (6) Specialty market vendor. - A person, other than a merchant with an established retail store in the county, who transports an inventory of goods to a specialty market and, at that location, displays the goods for sale and sells the goods at retail or offers the goods for sale at retail. (1996, 2nd Ex. Sess., c. 14, s. 24.)

Specialty Market Operators, Farmers Market Operators, and Other Event Operators Registration List Requirement

- Effective August 23, 2013, N. C. Gen. Stat. § 66-255 states, in part,:

  "[a] specialty market operator or operator of an event where space is provided to a vendor must maintain a daily registration list of all specialty market or other vendors selling or offering goods for sale at the specialty market or other event."

Operator - Registration List Requirements

- Vendor's name
- Permanent address
- Certificate of registration number*

*Exceptions for Certain Farmers

Specialty Market Operator or Other Event Operator Must Require:

- Each vendor to exhibit a valid certificate of registration (exceptions) for visual inspection by the specialty market operator or other event operator at the time of registration.

- Must require each vendor to keep the certificate of registration conspicuously and prominently displayed, so as to be visible for inspection by patrons of the vendor at the places or locations at which the goods are offered for sale.

  - A printout from the Department's online registry will suffice.
  - A copy of a sales and use tax coupon will suffice.
  - Farmers may display the agricultural exemption number or written statement attesting that the items were produced by the person.

Farmer – Certificate of Registration Exception

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Guidance for Specialty Market Operators, Operators of Events, and Farmers That Only Sell Farm Products Updated

February 28, 2014

The Department has updated http://www.dornc.com/taxes/sales/specialty.html to clarify that a farmer that only sells products produced by the farmer is not required to obtain a Certificate of Registration. However, a farmer that purchases products for resale that are not produced by the farmer in the capacity of a producer is required to obtain a Certificate of Registration. See Sales and Use Tax Technical Bulletin Section 9 for more information.

Additionally, a person that only sells products of the farm produced by the person must provide a written statement attesting that the items were produced by the person or provide the agricultural exemption number issued to the person, as a farmer, by the Department, to the specialty market operator or operator of an event. The statement of attestation obtained from the person or the agricultural exemption obtained from the farmer by the specialty market operator or operator of an event is required to be kept in conjunction with the daily registration list.

Who is a Farmer?

The term **"farmer"** includes:

- Dairy operators
- Poultry farmers
- Egg producers
- Farmers who raise fish or water plants
- Livestock farmers
- Crop farmers
- Nurserymen
- Greenhouse operators
- Orchardmen
- Other persons coming within the generally accepted definition of the word

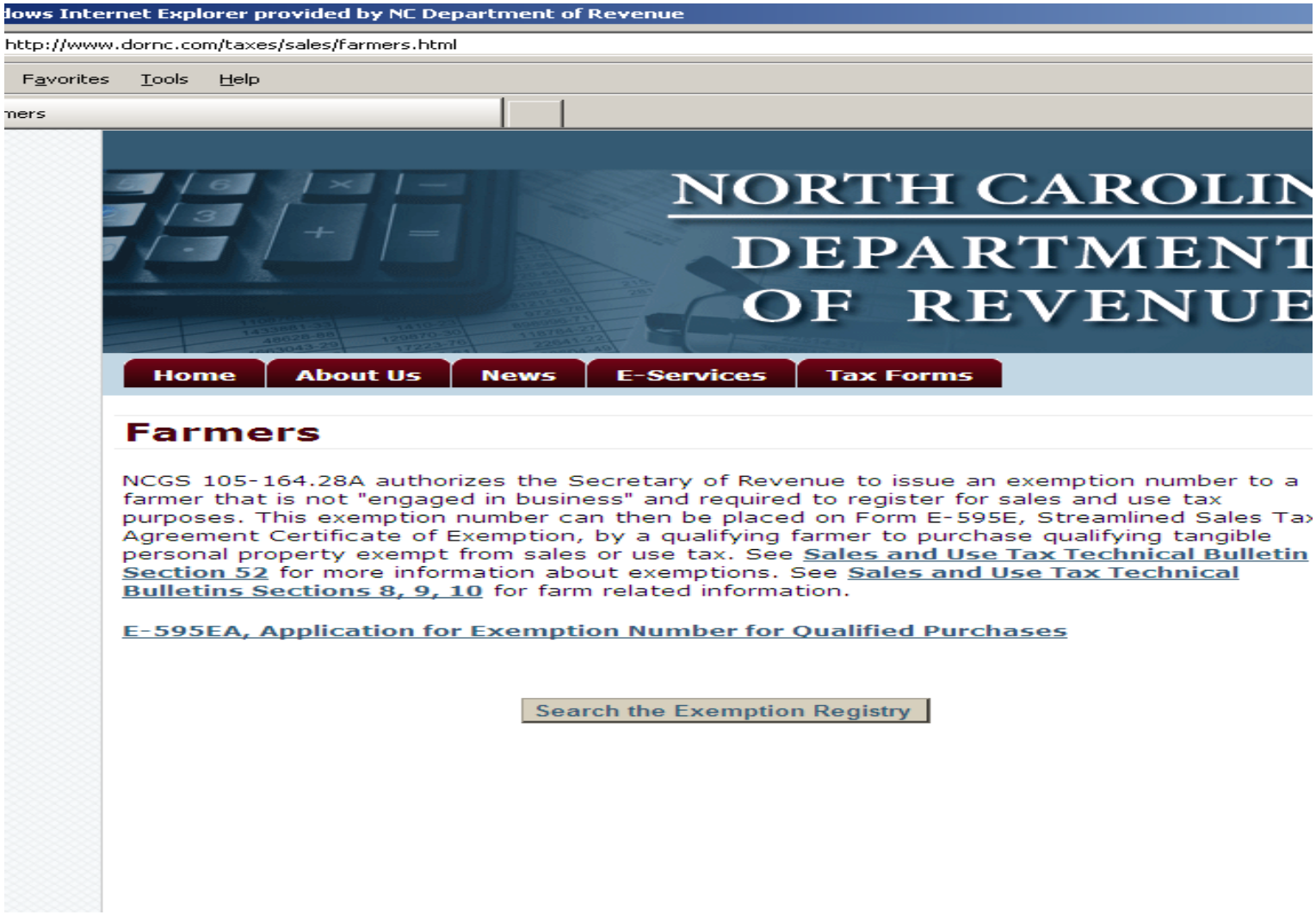
The term does not include: A person who merely cultivates a garden for personal use.

Law Changes for Farmers Effective 7/1/2014

- $10,000 or more gross receipts - previous calendar year

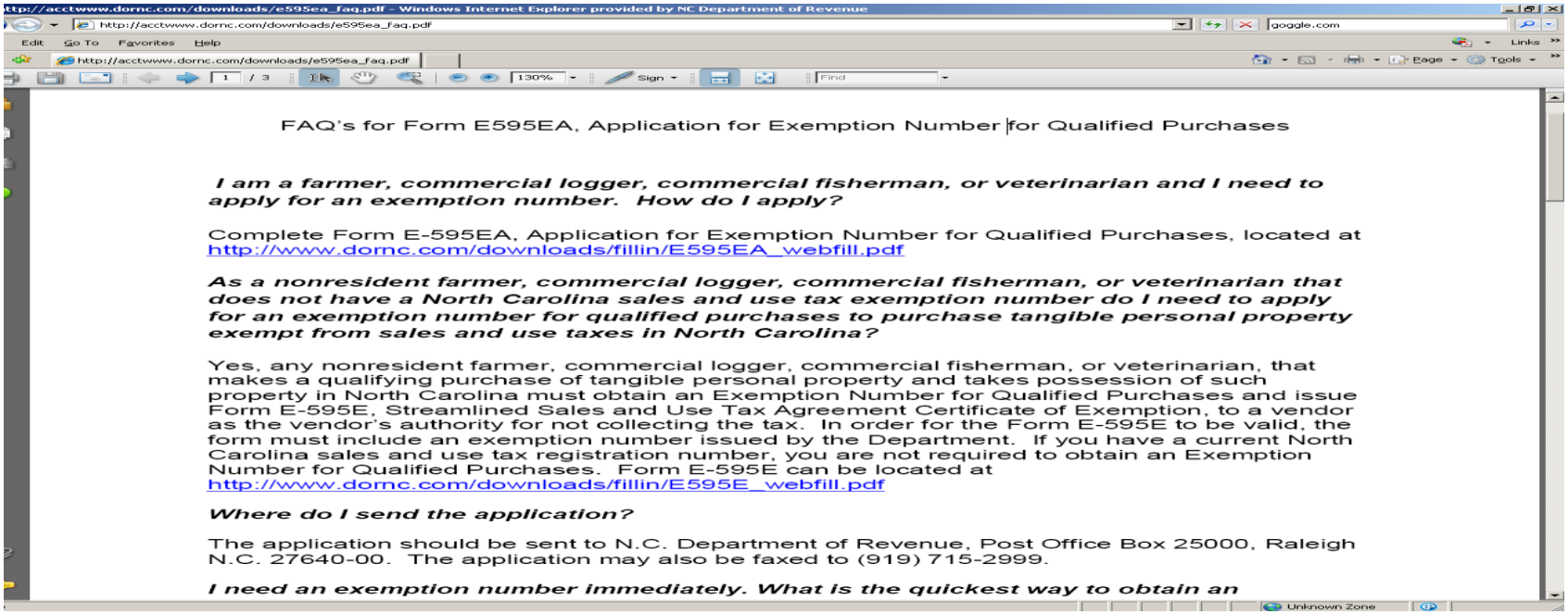
- Possible adjustments during 2014 legislative session

Agriculture Exemption Number



FAQ's for Form E595EA

- http://acctwww.dornc.com/downloads/e595ea_faq.pdf



FAQ's for Form E595EA, Application for Exemption Number for Qualified Purchases

I am a farmer, commercial logger, commercial fisherman, or veterinarian and I need to apply for an exemption number. How do I apply?

Complete Form E-595EA, Application for Exemption Number for Qualified Purchases, located at http://www.dornc.com/downloads/fillin/E595EA_webfill.pdf

As a nonresident farmer, commercial logger, commercial fisherman, or veterinarian that does not have a North Carolina sales and use tax exemption number do I need to apply for an exemption number for qualified purchases to purchase tangible personal property exempt from sales and use taxes in North Carolina?

Yes, any nonresident farmer, commercial logger, commercial fisherman, or veterinarian, that makes a qualifying purchase of tangible personal property and takes possession of such property in North Carolina must obtain an Exemption Number for Qualified Purchases and issue Form E-595E, Streamlined Sales and Use Tax Agreement Certificate of Exemption, to a vendor as the vendor's authority for not collecting the tax. In order for the Form E-595E to be valid, the form must include an exemption number issued by the Department. If you have a current North Carolina sales and use tax registration number, you are not required to obtain an Exemption Number for Qualified Purchases. Form E-595E can be located at http://www.dornc.com/downloads/fillin/E595E_webfill.pdf

Where do I send the application?

The application should be sent to N.C. Department of Revenue, Post Office Box 25000, Raleigh N.C. 27640-00. The application may also be faxed to (919) 715-2999.

I need an exemption number immediately. What is the quickest way to obtain an

Sales by Farmer as Producer or as Retail Merchant

- **Sales by farmers of farm products in their original and unmanufactured state are exempt from sales and use tax**
  - Must be sold by the producer in the **capacity of a producer** (not as a retail merchant)

- **Who is a Producer?**
  - Section 9-1 E.1.of the Technical Bulletins provides that persons "are selling primarily as producers when the total dollar sales volume of their produced farm products in the original state regularly exceeds 50%of the total dollar sales volume of their purchased products and their produced products."

- **Who is a Retail Merchant?**
  - Section 9-1 E.2. of the Technical Bulletins provides that persons "are selling primarily in their capacity as **retail merchants when their total dollar sales volume of purchased products regularly exceeds 50%** of the total dollar sales volume of their purchased and produced products."

Farmer Becomes Retail Merchant

If farmers are classified primarily as **retail merchants on the basis of the total sales** volume, they shall be liable for tax accordingly; i.e., all retail sales of both types of products shall be subject to the tax unless specific sales are statutorily exempt from tax.

Farmer – Record Requirements

In order for the products of the farm when sold by the farmer (who is not primarily a retail merchant) not to become taxable, the farmer <u>must maintain separate records</u> to substantiate the gross receipts from sales of <u>products he produced as opposed to the products he purchased to resell.</u>

When Registration Is Required

A farmer that purchases <u>any products for resale</u> that are not produced by the farmer in the capacity of a producer is required to obtain a Certificate of Registration and issue a Certificate of Exemption.

Meats Sold By Producer or Retail Merchant

- **Includes chicken, beef, lamb, veal, turkey, pork, rabbit**
  - Live animals: exempt from tax when sold by the producer. [G.S 105-164.13(4b)].
  - Cuts of meat (uncooked): subject to the 2 percent rate on food when sold by a producer or retail merchant.
  - Processed meat (example, uncooked sausage patty): subject to the 2 percent rate on food when sold by a producer or retail merchant.
  - Cooked/smoked meat: subject to general 4.75% State and applicable local sales tax when cooked or smoked by a producer or retail merchant (Prepared Food).

Sales of Fruits and Vegetables

- Raw vegetables sold by a producer are exempt [G.S. 105-164.13(4b)].
- Raw vegetables (including mixed vegetables) that are cut up and placed in bags to be sold by producer are exempt.
- If the producer **adds anything to the vegetables such as seasoning**, the vegetables are no longer exempt and are subject to the 2 percent rate on food.
- Raw vegetables in any scenario as described above sold by a retail merchant are taxable at the 2 percent rate on food.
- Fruits and vegetables that qualify as prepared food are subject to the general 4.75% State and applicable local rates of tax.
- Shelled butter beans or corn sold in plastic bags by the producer of the butter beans or corn, are exempt [G.S. 105-164.13(4b)].

Exempt Purchases By Farmers

- Sales of commercial fertilizer, lime, land plaster, plastic mulch, plant bed covers, potting soil, baler twine and seeds
- Sales of farm machinery, attachments and repair parts, and lubricants
- Sales of fuel and electricity (if there is a separate meter).
- Sales of containers used in packaging and transporting the farmer’s product

Exempt Purchases By Farmers

- Remedies, vaccines, medications, litter materials, and feeds for animals.
- Rodenticides, insecticides, herbicides, fungicides, and pesticides.
- Commercially manufactured facility to house, raise or feed animals. Includes building materials, supplies, fixtures, and equipment that become part of the structure.

Registering to Remit Sales and Use Tax

- Online Registration (Quickest option)

  http://www.dor.state.nc.us/electronic/registration/index.html

- Complete and Submit Form NC-BR

  http://www.dor.state.nc.us/downloads/forms_fillin_ncbr.php?url=fillin/NCBR_webfill.pdf

Online Business Registration

NORTH CAROLINA DEPARTMENT OF REVENUE

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Online Business Registration

Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax

What is Business Registration and why should you use it?

The Department's online business registration allows you to electronically register for an account ID number for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax instead of submitting the Form NC-BR. All taxpayers required to register for any of these taxes can use the online business registration system to obtain their tax number. Using this system allows us to process your application more accurately and efficiently. For most applicants, the account ID number will be issued instantly.

Electronic Services

Ready to Register Online? Click Here!

What are the benefits?

- It is convenient – It is available 24 hours per day, 7 days a week.
- It is easy – The online screens are designed to walk you through the application using an interview process.

E-SERVICES

Individuals
Businesses

TAX INFORMATION FOR:

Individuals
Businesses
Tax Professionals
Local Government

QUICK LINKS

FAQs
Taxpayer Self-Help

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> Electronic Services

Online Business Registration

The Department's online business registration allows you to electronically register for an account ID number for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax instead of submitting the Form NC-BR.

Please ensure that you have all the necessary information for registration before you continue.
Click Here for the DOR Business Registration Checklist

next

Form NC-BR

NC-BR
Web-Fill
10-11

Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax
North Carolina Department of Revenue

Office Use

I. Identifying Information

1. Federal Employer ID No.: - or Proprietor's Social Security No.: - -
2. Type of Ownership: ◯ Proprietorship ◯ Corporation ◯ LLC ◯ Partnership ◯ LLP ◯ Fiduciary ◯ Other (Identify)
   If a corporation, state of incorporation: If Corporation or LLC, enter N.C. Secretary of State ID No., if applicable:
3. Legal Business or Owner's Name:
4. Trade Name (DBA Name):
5. Daytime Business Phone: 6. Fax Phone:
7. Business Location in N.C.: *(Not P.O. Box Number)* Street City State Zip Code County
8. Is the business located within city or town limits? ◯ Yes ◯ No 9. Number of locations in N.C. Enclose list if more than one.
10. Mailing Address: Street or P.O. Box
    City State Zip Code
11. List responsible persons *(President, Treasurer, Chief Financial Officer, Manager, Primary Partners, other officers, etc.)*:

Name	Title	Social Security No.	Address

II. Withholding Tax Section

Complete to apply for an Income Tax Withholding Number.

-Do you have employees who are subject to N.C. withholding? ◯ Yes ◯ No -Date when wages were or will first be paid in N.C.:
(You are required to file a return beginning with the month or quarter you indicate.)
-Do you make pension payments to N.C. residents? ◯ Yes ◯ No
If yes, do you choose to report the pension payment withholding separately? *(See instructions)* ◯ Yes ◯ No
-Do you pay compensation *(other than wages to employees)* to a nonresident entity or a nonresident individual for personal services performed in N.C.? ◯ Yes ◯ No
-Do you pay compensation (other than wages) to an ITIN contractor for services performed in N.C.? ◯ Yes ◯ No
-Total amount you expect to withhold each month: ◯ Less than $250 (Quarterly) ◯ $250 - $2,000 (Monthly) ◯ more than $2,000 (Semiweekly)
-If your business is seasonal, fill in circles for months employees are paid: ◯ Jan ◯ Feb ◯ Mar ◯ Apr ◯ May ◯ Jun ◯ Jul ◯ Aug ◯ Sep ◯ Oct ◯ Nov ◯ Dec

III. Sales and Use Tax Section

Complete to apply for a Sales and Use Tax Number.

-When will you start selling or purchasing items subject to N.C. sales or use tax?
(You are required to file a return beginning with the month or quarter you indicate.)
-Will your sales be? ◯ Retail (to users or consumers) ◯ Wholesale (to registered merchants for resale) ◯ Both Retail and Wholesale
-What kind of business do you operate?

-What accounting method will you use? ◯ Cash ◯ Accrual
-Will you provide and sell electricity? ◯ Yes ◯ No
-Will you lease motor vehicles to others? ◯ Yes ◯ No
-Will you sell new tires? ◯ Yes ◯ No
-Will you sell new appliances? ◯ Yes ◯ No
-Are you registering only to remit use tax on purchases? ◯ Yes ◯ No
-Will you provide and sell telecommunications services? ◯ Yes ◯ No
-Will you provide and sell direct-to-home satellite services? ◯ Yes ◯ No
-Will you provide and sell other video programming services? ◯ Yes ◯ No
-Amount of sales tax expected each month: ◯ Less than $100 (Quarterly) ◯ $100 - $20,000 (Monthly) ◯ More than $20,000 (Monthly with Prepayment)
-If your business is seasonal, fill in circles for months of sales: ◯ Jan ◯ Feb ◯ Mar ◯ Apr ◯ May ◯ Jun ◯ Jul ◯ Aug ◯ Sep ◯ Oct ◯ Nov ◯ Dec

IV. Machinery and Equipment Tax Section - *Complete to apply for a number to remit tax on purchases of machinery and equipment.*
-Are you registering to remit tax on purchases of machinery or recycling equipment to operate a manufacturing industry or plant? ◯ Yes ◯ No
-When will you begin making these purchases?

V. Signature: Title: Date:
I certify that, to the best of my knowledge, this application is accurate and complete.

Mail to: N.C. Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0100

North Carolina Department of Revenue

Filing Frequency

- **Quarterly:** Taxpayers who owe less than $100 per month

- **Monthly:** Taxpayers who owe $100 but less than $20,000 per month

- **Monthly (with Prepayment):** Taxpayers who owe at least $20,000 per month or more

Once Registered….

- Department Issues Certificate of Registration - Account Identification Number
- Coupon Booklet/Blank Forms E-500, Sales and Use Tax Return Mailed
- Form E-505AC, Newly Registered Taxpayers Mailed

Retail Sales of Tangible Personal Property

- Subject to the general State and local rates

- Rates
  - 4.75% State General Rate
  - 2.00% - 75 Counties
  - 2.25% - 25 Counties
  - 0.50% - Durham, Mecklenburg, and Orange

Sales and Use Tax Rates Effective April 1, 2013

Listed below by county are the combined (4.75% State rate plus applicable local rates) sales and use tax rates in effect:

County	Rate	County	Rate	County	Rate
Alamance	6.75%	Franklin	6.75%	Pamlico	6.75%
Alexander	7%	Gaston	6.75%	Pasquotank	6.75%
Alleghany	6.75%	Gates	6.75%	Pender	6.75%
Anson	6.75%	Graham	6.75%	Perquimans	6.75%
Ashe	6.75%	Granville	6.75%	Person	6.75%
Avery	6.75%	Greene	7%	Pitt	7%
Beaufort	6.75%	Guilford	6.75%	Polk	6.75%
Bertie	6.75%	Halifax	7%	Randolph	7%
Bladen	6.75%	Harnett	6.75%	Richmond	6.75%
Brunswick	6.75%	Haywood	7%	Robeson	7%
Buncombe	7%	Henderson	6.75%	Rockingham	6.75%
Burke	6.75%	Hertford	7%	Rowan	7%
Cabarrus	7%	Hoke	6.75%	Rutherford	6.75%
Caldwell	6.75%	Hyde	6.75%	Sampson	7%
Camden	6.75%	Iredell	6.75%	Scotland	6.75%
Carteret	6.75%	Jackson	6.75%	Stanly	6.75%
Caswell	6.75%	Johnston	6.75%	Stokes	6.75%
Catawba	7%	Jones	6.75%	Surry	7%
Chatham	6.75%	Lee	7%	Swain	6.75%
Cherokee	6.75%	Lenoir	6.75%	Transylvania	6.75%
Chowan	6.75%	Lincoln	6.75%	Tyrrell	6.75%
Clay	6.75%	Macon	6.75%	Union	6.75%
Cleveland	6.75%	Madison	6.75%	Vance	6.75%
Columbus	6.75%	Martin	7%	Wake	6.75%
Craven	6.75%	McDowell	6.75%	Warren	6.75%
Cumberland	7%	Mecklenburg	7.25%*	Washington	6.75%
Currituck	6.75%	Mitchell	6.75%	Watauga	6.75%
Dare	6.75%	Montgomery	7%	Wayne	6.75%
Davidson	6.75%	Moore	6.75%	Wilkes	7%
Davie	6.75%	Nash	6.75%	Wilson	6.75%
Duplin	7%	New Hanover	7%	Yadkin	6.75%
Durham	7.5%*	Northampton	6.75%	Yancey	6.75%
Edgecombe	7%	Onslow	7%		
Forsyth	6.75%	Orange	7.5%*		

* Includes the 0.50% transit county sales and use tax.

North Carolina Department of Revenue

Form E-595E, Page 1

E-595E
Web-Fill
12-09

Streamlined Sales and Use Tax Agreement
Certificate of Exemption

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1 ☐ Check if you are attaching the Multistate Supplemental form.
☐ If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2 ☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3 **Please print**
Name of purchaser

Business address | City | State | Zip code

Purchaser's tax ID number | State of issue | Country of issue

If no tax ID number, enter one of the following: | FEIN | Driver's license number/State issued ID number *state of issue* *number* | Foreign diplomat number

Name of seller from whom you are purchasing, leasing, or renting

Seller's address | City | State | Zip code

4 **Type of business.** Check the number that describes your business.

- ☐ 01 Accommodation and food services
- ☐ 02 Agricultural, forestry, fishing, and hunting
- ☐ 03 Construction
- ☐ 04 Finance and insurance
- ☐ 05 Information, publishing, and communications
- ☐ 06 Manufacturing
- ☐ 07 Mining
- ☐ 08 Real estate
- ☐ 09 Rental and leasing
- ☐ 10 Retail trade
- ☐ 11 Transportation and warehousing
- ☐ 12 Utilities
- ☐ 13 Wholesale trade
- ☐ 14 Business services
- ☐ 15 Professional services
- ☐ 16 Education and health-care services
- ☐ 17 Nonprofit organization
- ☐ 18 Government
- ☐ 19 Not a business
- ☐ 20 Other *(explain)* _____

5 **Reason for exemption.** Check the letter that identifies the reason for the exemption.

- ☐ A Federal government *(department)* _____
- ☐ B State government *(name)* _____
- ☐ C Tribal government *(name)* _____
- ☐ D Foreign diplomat # _____
- ☐ G Resale # _____
- ☐ H Agricultural production # _____
- ☐ I Industrial production/manufacturing # _____
- ☐ J Direct pay permit # _____
- ☐ K Direct mail # _____
- ☐ L Other *(explain)* _____

6 **Sign here.** *I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.*
Signature of authorized purchaser | Print name here | Title | Date

Form E-595E, Page 2

Page 2
E-595E
Web-Fill
12-09

Streamlined Sales and Use Tax Agreement

Certificate of Exemption: Multistate Supplemental

Name of purchaser

State	Reason for exemption	Identification number (if required)
AR*		
IA		
IN		
KS		
KY		
MI		
MN		
NC		
ND		
NE		
NJ		
NV		
OH		
RI		
OK		
SD		
TN*		
UT		
VT		
WV		
WY		

*SSUTA Direct Mail provision is not in effect for Arkansas and Tennessee.

E-500, Sales and Use Tax Return

Sales and Use Tax Return
North Carolina Department of Revenue

Filing Frequency:

Period Ending	File By

Account ID:

Use this return only for the Period Ending date specified above. If address is incorrect, complete Form NC-AC found in this booklet.

1-12. On Reverse	Tax
13. Total State and County Tax *(Add Tax From Lines 4 through 12)*	.
14. Excess Collections	.
15. Total Tax *(Add Lines 13 and 14)*	.
16. Penalty - State and County	.
17. Interest - State and County	.
18. Less Prepayment for This Period	.
19. Prepayment for Next Period	.
20. Less any Credit *(Attach Explanation)*	.
21. Total Due *(Add Lines 15 - 17 & 19, Minus Lines 18 & 20)*	$.

Signature: Date:

I certify that, to the best of my knowledge, this return is accurate and complete.

Title: Phone: ( )

MAIL TO: P.O. Box 25000, Raleigh, NC 27640-0700

E-500
10-13

E-500, Reverse

E-500
Reverse

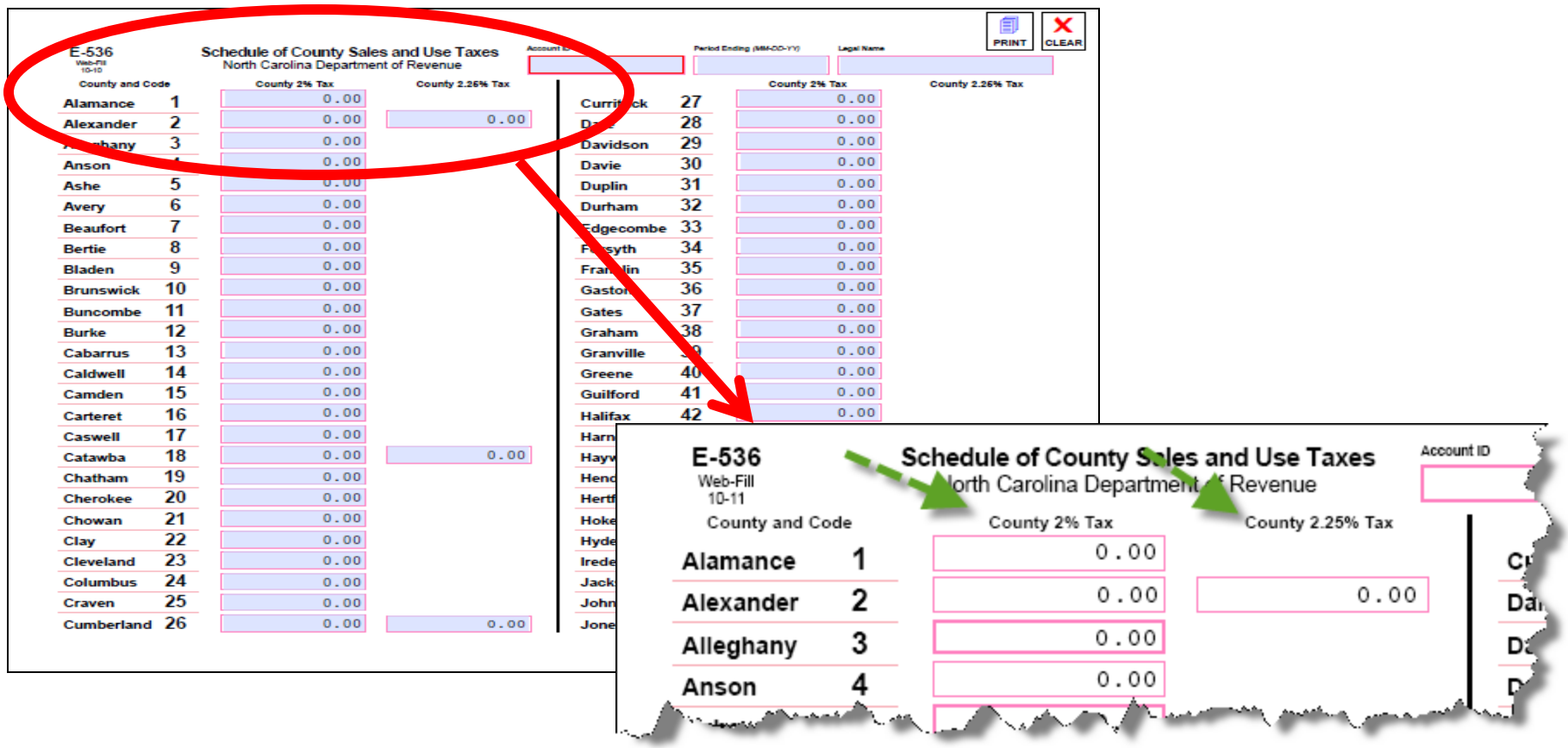
8000201014

1. NC Gross Receipts *(Do not include tax collected)*	2. Sales for Resale *(Do not include on Line 3)*	3. Receipts Exempt From State Tax

	Purchases for Use		Receipts		Rate		Tax
4. Gen. State Rate		+		x	4.75%	=	
5. 3% State Rate		+		x	3%	=	
6. Modular Homes *2.5% 10/1/13-12/31/13 4.75% Effective 1/1/14*		+		x	__%	=	
7. Mfg. Homes *2% 10/1/13-12/31/13 4.75% Effective 1/1/14*		+		x	__%	=	
8. 2% Food Rate		+		x	2%	=	
9. 2% County Rate *See Instructions*		+		x	2%	=	
10. 2.25% County Rate		+		x	2.25%	=	
11. 0.5% Transit County Rate		+		x	0.5%	=	
12. 0.25% Transit County Rate		+		x	0.25%	=	

STATE COUNTY

Form E-536, Schedule of County Sales and Use Taxes



E-536
Web-Fill
10-10

Schedule of County Sales and Use Taxes
North Carolina Department of Revenue

Account ID | Period Ending (MM-DD-YY) | Legal Name | PRINT | CLEAR

County and Code		County 2% Tax	County 2.25% Tax
Alamance	1	0.00	
Alexander	2	0.00	0.00
Alleghany	3	0.00	
Anson	4	0.00	
Ashe	5	0.00	
Avery	6	0.00	
Beaufort	7	0.00	
Bertie	8	0.00	
Bladen	9	0.00	
Brunswick	10	0.00	
Buncombe	11	0.00	
Burke	12	0.00	
Cabarrus	13	0.00	
Caldwell	14	0.00	
Camden	15	0.00	
Carteret	16	0.00	
Caswell	17	0.00	
Catawba	18	0.00	0.00
Chatham	19	0.00	
Cherokee	20	0.00	
Chowan	21	0.00	
Clay	22	0.00	
Cleveland	23	0.00	
Columbus	24	0.00	
Craven	25	0.00	
Cumberland	26	0.00	0.00
Currituck	27	0.00	
Dare	28	0.00	
Davidson	29	0.00	
Davie	30	0.00	
Duplin	31	0.00	
Durham	32	0.00	
Edgecombe	33	0.00	
Forsyth	34	0.00	
Franklin	35	0.00	
Gaston	36	0.00	
Gates	37	0.00	
Graham	38	0.00	
Granville	39	0.00	
Greene	40	0.00	
Guilford	41	0.00	
Halifax	42	0.00	

E-536
Web-Fill
10-11

Schedule of County Sales and Use Taxes
North Carolina Department of Revenue

Account ID

County and Code		County 2% Tax	County 2.25% Tax
Alamance	1	0.00	
Alexander	2	0.00	0.00
Alleghany	3	0.00	
Anson	4	0.00	

File and Pay Sales and Use Tax

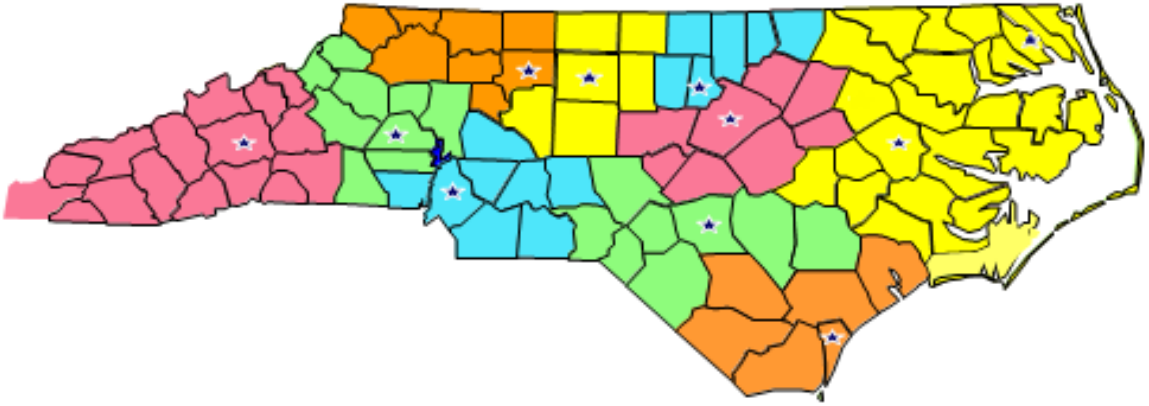
- E-500 Sales and Use Tax Return (Paper Form)
- E-500 Sales and Use E-File
- Sales and Use Electronic Data Interchange (EDI)
- Electronic Funds Transfer (EFT)
- E-Business Center
  http://www.dornc.com/electronic/business/index.html

How to Locate Help/Information

- Signup for eAlerts – www.dornc.com
- Headline Items
- Important Notices
- Annual Departmental Law Change Publication
- Annual Form E-505
- Directives, Technical Bulletins, Administrative Rules
- Interactive Voice Response (IVR) – FAQs (1-877-252-3052)
- Information for Businesses (www.dornc.com)
- Professional CPAs, Accountants, Attorneys, etc.

Taxpayer Assistance

- **Website : www.dornc.com**
- **Taxpayer Assistance and Collection Center: 1-877-252-3052**
- **Service Centers across the state**
  - Asheville
  - Charlotte
  - Durham
  - Elizabeth City
  - Fayetteville
  - Greensboro
  - Greenville
  - Hickory
  - Raleigh
  - Wilmington
  - Winston-Salem



Questions

Private Letter Ruling Policy

Eric.wayne@dornc.com

PO Box 871

Raleigh, NC 27603