



North Carolina Department of Revenue

Roy Cooper
Governor

Ronald G. Penny
Secretary

September 25, 2017

Important Notice: Reporting and Remitting Sales & Use Tax

Dear Vendor,

You are registered as a participating vendor at the upcoming Southern Christmas Show to be held on November 9-19 2017 in Charlotte N.C. Under the provisions of N.C. Gen. Stat. § 105-164.4 , every retailer “engaged in business” in North Carolina must collect and remit the general State and applicable local sales and use tax on the sale of tangible personal property sold at retail in North Carolina.

In accordance with the requirements of N.C. Gen. Stat. § 66-255, each vendor must register with the North Carolina Department of Revenue prior to any event and exhibit a valid Certificate of Registration or display a confirmation from the Department showing that a sales tax id has been received, for visual inspection by the event operator at the time of registration. Each vendor must 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.

In order to obtain a Certificate of Registration, a person must complete form NC-BR Business Registration Application, available through online registration from the Department’s website at <http://www.dornc.com/electronic/registration/index.html>. The sales tax rate for Mecklenburg County is 7.25%.

All vendors must have an active North Carolina Sales and Use tax account number in order to properly remit tax collected. Please remit all tax due on form E-500, Sales and Use tax Return according to your designated filing frequency.

You can find more information on North Carolina Sales and Use Tax requirements by visiting our website at <http://dornc.com/taxes/sales/specialty.html>. If you have any questions regarding this notice or your obligations, please contact me via email at jonetta.appling@ncdor.gov.

Sincerely,

Jonetta Appling

Jonetta Appling
Voluntary Compliance Strategist

1500 Pinecroft Road, Ste 300 Greensboro N.C. 27407

Website: www.dornc.com

An Equal Opportunity Employer