



North Carolina Department of Revenue

Pat McCrory
Governor

Lyons Gray
Secretary

August 4, 2014

Dear Vendor:

The North Carolina Department of Revenue has received notification that you will be a participating vendor at the Downtown Raleigh Home Show to be held in Raleigh, NC on September 5-7, 2014.

Under the provisions of N.C. Gen. Stat. § 105-164.4, every retailer "engaged in business" in North Carolina must collect and remit the 4.75% general State and applicable local (2% or 2.25%) and transit (0.50%) sales or use taxes on the sale of taxable tangible personal property, certain digital property, and taxable services made in or sourced to North Carolina, unless specifically exempt under N.C. Gen. Stat. § 105-164.13 (35). The tax must be charged separately and stated on the retailer invoice or other document issued to the purchaser at the time of the sale. The following are the only exceptions that do not require that sales tax charged on the retail sale to be separately stated: (1) vending machine sales, and (2) sales where a statement provided by a retailer indicates that the sales price also includes the sales or use tax. The general State and local sales tax rate in **Wake County is 6.75%.**

Vendors that sale the above items should register with the Department to obtain a sales and use tax account number and should display a copy of the Certificate of Registration issued to them by the Department, or the vendor may display other evidence of registration, at the event. You may register with the Department online at <http://dornc.com/electronic/registration/index.html>.

Vendors that make retail sales and required to collect sales tax must file Form E-500, Sales and Use Tax Return, to report sales tax collected at the event or other tax collected on sales made elsewhere in North Carolina during the applicable filing period. The tax collected should be remitted along with the return. The due date for monthly filers is the 20th of the following month. For quarterly filers, the due date is the last day of the month following the end of the calendar quarter. You may also file the E-500 and pay any tax due online at <http://dornc.com/electronic/salesanduse.html>.

Additional information regarding North Carolina Sales and Use Tax requirements are available by visiting the Department's website at www.dornc.com. If you have any questions regarding this letter, please contact our office.

Sincerely,

A handwritten signature in cursive script that reads "Heath Long".

B. H. Long
Raleigh Service Center Manager
(919) 707-0829

501 N. Wilmington Street, Raleigh, NC 27604-8001
PO Box 871, Raleigh, NC 27602-0871
Website: www.dornc.com
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