

Link to Resource	Description
Resources for Reporting Business Income or Loss	
Individual Income Tax Forms & Instructions	Forms utilized for individual income tax filing, including: <ul style="list-style-type: none"> • D-400 Individual Income Tax Return • Supplemental schedules • Payment vouchers • NC-40 Individual Estimated Income Tax Form • Current and previous tax years included • D-410 Application for Extension • Personal Taxes Bulletins
Corporate Tax Forms and Instructions	Forms utilized for corporate tax filing including: <ul style="list-style-type: none"> • CD-405/CD-401S Income Tax Returns • CD-429 Corporate Estimated Income Tax Form • CD-429 PTE Taxed S-Corporation Estimated Income Tax Form • Supplemental schedules • Payment vouchers • Current and previous tax years included • CD-419 Application for Extension • Corporate Income, Franchise, and Insurance Tax Bulletins • Directive TA-23-1
Partnership Tax Forms and Instructions	Forms utilized for partnership tax filing including: <ul style="list-style-type: none"> • D-403 Partnership Income Tax Return • NC-40 Taxed Partnership Estimated Income Tax Form • Supplemental schedules • Payment vouchers • Current and previous tax years included • D-410P Application for Extension • Personal Taxes Bulletins • Directive TA-23-1
Business Registration Resources	
Business Registration Checklist	This checklist provides information required to successfully register your business with the NCDOR
North Carolina Business Registration NCDOR	North Carolina Business Registration application
Sales & Use Tax Resources	
Complementary Use Tax	Statutory definition of use tax
Sales and Use Filing Frequency and Due Dates	Sales and Use tax filing frequencies and due dates
Sales and Use Tax Rates	Information on state, local, and transit tax rates
Tax Rates & Charts	Form GEN-562 contains county and transit sales and use tax rates for cities and towns sorted alphabetical by city or by 5 digit zip code
Sourcing Principles	Statutory information on sourcing principles to help determine the tax rate
Form E-595E, Streamlined Sales and Use Tax Certificate of Exemption	Form E-595E used for purchases for resale or other exempt purchases
Remote Sellers	Streamlined Governing Board Sales Tax Remote Seller Guidance for businesses engaged in interstate commerce (selling to customers outside of NC)
Sales and Use Tax Technical References	References regarding Sales and Use Tax including notices and directives
Sales and Use Tax Return Forms & Schedules	Forms related to the Sales and Use Tax schedule including: <ul style="list-style-type: none"> • E-500 Sales and Use Tax Return • E-536 Schedule of County Sales and Use Taxes
Online File & Pay - Sales and Use Tax Due in One County in NC - Tutorial	Tutorial video on how to file and pay Sales and Use Tax due in one NC county
Online File & Pay - Sales and Use Tax Due in Multiple Counties in NC – Tutorial	Tutorial video on how to file and pay Sales and Use Tax due in multiple NC counties
Withholding Tax Resources	
Withholding Tax Frequently Asked Questions	Question and answers regarding the withholding filing frequency requirements and due dates
Withholding from Nonresident Contractors and ITIN Holders Directive	Directive to find more information on withholding from nonresident contractors and ITIN holders
Know Who You're Hiring Independent Contractor Self-employed vs Employee	IRS resource that provides clarification on the difference between employees and contractors
Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding	IRS Form SS-8 is used to request the IRS to make determination as to whether a worker is considered an employee or an independent contractor
Income Tax Withholding Tables and Instructions for Employers	NC-30 Booklet includes income tax tables, important withholding due dates and instructions for employers
Withholding Tax Forms and Instructions	Forms related to the Withholding Tax schedule including: <ul style="list-style-type: none"> • NC-5 Withholding Return • NC-5P Withholding Payment Voucher • NC-5Q Quarterly Informational Return (see eNC5Q Information below) • NC-3 Annual Withholding Reconciliation Return (see eNC3 Information below)
eNC5Q Information	Requirements, resources and the application to file the Form NC-5Q online (only for semi-weekly filers)
eNC3 Information	Requirements, resources and the application to file NC-3s, W2s, and 1099s online
Withholding Tax Technical References	References regarding Withholding Tax including notices and directives
Privilege License Tax Resources	
Privilege License Tax Forms and Instructions	B-202A Application and instructions to apply for a Privilege License
Privilege License Tax Technical References	Notices and directives regarding Privilege License Tax
Additional Resources	
Tax Resource Library	Taxpayer education video library
Business and Income Tax Seminars	Taxpayer education event schedule
NCDOR/IRS Tax Calendar	This calendar provides you with relevant due dates for the DOR and IRS
E-Alerts	Subscribe to the Department's E-Alerts to get up to date tax information via e-mail or texts
Contact Us	Telephone numbers, service center locations and hours, and mailing information