



North Carolina Department of Revenue

Pat McCrory
Governor

Lyons Gray
Secretary

July 28, 2015

Mr. Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667-2003

Re: North Carolina 2015 Recertification of Compliance

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement"), on behalf of the State of North Carolina, I am certifying that the State is substantially compliant with each of the requirements set forth in the Agreement. As part of the annual recertification, I endorse the 2015 online Certificate of Compliance submitted for publishing which reflects the State's laws as enacted through July 27, 2015. Additionally, the online Taxability Matrix is updated to reflect necessary changes as a result of recent actions by the Streamlined Governing Board and based on the State's laws through July 28, 2015.

A copy of this letter and hyperlinks to the online Certificate of Compliance and Taxability Matrix on the Governing Board's website will be available on the Department's website on or before August 1, 2015. If you have any questions regarding North Carolina's compliance or the referenced items, please contact Eric K. Wayne, Sales and Use Tax Director.

Sincerely,

A handwritten signature in black ink that reads "Lyons Gray".

Lyons Gray
Secretary of Revenue

cc: Eric K. Wayne, Sales and Use Tax Director
Jocelyn Andrews, Assistant Secretary for Tax Administration