

# E-595EA

## Application for Exemption Certificate Number for Qualified Purchases

Office Use

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1. If Corporation, Partnership, or LLC enter Federal Employer ID No.: \_\_\_\_\_ If Proprietorship enter Social Security Number: \_\_\_\_\_
2. Type of Ownership:  Proprietorship  Corporation  Partnership  LLC  Other (*Identify*) \_\_\_\_\_
3. Applicant's Legal Name: \_\_\_\_\_
4. Trade Name (*DBA Name*): \_\_\_\_\_
5. Street Address: \_\_\_\_\_  
(*Not P.O. Box Number*)  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
6. Mailing Address: \_\_\_\_\_  
Street or P.O. Box \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
7. Type of Business or Profession:  
 Commercial Fisherman  
 Commercial Logger
8. Dollar amount of annual income from business or professional activities, if applicable: \_\_\_\_\_  
 Check if started within the year.  
 Check if moved to North Carolina within the year.
9. Describe the type of items sold and/or produced or services rendered, if applicable:

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Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that this application is accurate and complete.

Name (*Print*): \_\_\_\_\_ Title: \_\_\_\_\_

E-mail: \_\_\_\_\_ Phone: \_\_\_\_\_

## General Information

- An exemption certificate number is required to be obtained by a commercial fisherman and a commercial logger who is not registered with the Department for sales and use tax purposes that wishes to purchase qualifying items exempt from sales and use tax. Use this application to apply for an exemption certificate number from the Department for use in purchasing qualifying items without payment of sales and use tax.
- Pursuant to N.C. Gen. Stat. § 105-164.28A, the Department may require a person who purchases an item that is exempt from sales and use tax, depending on the status of the purchaser or the intended use of the item, to obtain an exemption certificate number. A person who ceases to qualify for a use-based exemption certificate number must notify the Department within 30 days to cancel the exemption certificate number.
- A certificate of exemption bearing the exemption number issued by the purchaser authorizes a retailer who sells an item to the holder of the exemption certificate to not collect tax on the sale.
- A person who purchases tangible personal property, digital property, and services under an exemption certificate is liable for any tax due and applicable penalties and interest if the Department determines that the person is not eligible for the exemption or the property was not used as intended by the purchaser. In addition, under the provisions of N.C. Gen. Stat. § 105-236(a)(7), any person who willfully attempts, or who aids or abets any person to attempt, in any manner to evade or defeat any tax imposed by law, or the payment of the tax, is guilty of a Class H felony. For misuse of an exemption certificate by a purchaser, the Department must assess against the purchaser a penalty of \$250.00 per N.C. Gen. Stat. § 105-236(a)(5a).
- If you need assistance with completing this application, you may contact the Department at 1-877-252-3052 (toll-free).

## Line by Line Instructions

Line 1 - Corporation, Partnership, or LLC enter Federal Employer Identification Number (FEIN). Proprietorship enter Social Security Number (SSN).

Line 2 - Identify the type of ownership by filling in the proper circle. If individual, fill in the circle for other.

Line 3 - Enter the applicant's legal name for which an exemption certificate number is being applied for.

Line 4 - Enter the trade name (doing business as name) for which an exemption certificate number is being applied for, if applicable.

Line 5 - Enter the street address (not P.O. Box number) for the person applying for an exemption certificate number.

Line 6 - Enter the mailing address to which all correspondence concerning the exemption certificate number should be mailed by the Department.

Line 7 - Identify the type of business or profession by filling in the proper circle.

Line 8 - Enter an estimate of annual income from business or professional activities. Check box if started within the year or check box if moved to North Carolina within the year, if applicable.

Line 9 - Describe the type of items sold and/or produced or services rendered by the entity applying for the exemption certificate number, if applicable.

Sign and date the application. Print your name along with your title, phone number, and e-mail address where you can be reached if the Department has questions about the application. **Mail the application to the NC Department of Revenue, Registration Unit, P.O. Box 25000, Raleigh, NC 27640-0001. Fax Number 919-715-2999.**