



**Sales and Use Tax Division  
North Carolina Department of Revenue  
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Raleigh, North Carolina 27640-0001  
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**IMPORTANT NOTICE:**

**2010-2011 SALES AND USE TAX COUPON BOOKLETS**

The vendor will begin mailing the **monthly** Sales and Use Coupon Booklets Friday, October 8, 2010, to taxpayers along with a copy of [Form E-505, Legislative Changes](#) for 2010. **Effective May 1, 2010**, taxpayers that have a monthly with prepayment filing frequency are required to electronically file Form E-500, Sales and Use Tax Return, using the [E-500 Sales and Use E-File web service](#) as discussed in a [Notice](#) issued March 2010.

Taxpayers that currently file Form E-500 Sales and Use Tax Return electronically will receive an email by October 11, 2010 advising they will not receive coupon booklets. Such taxpayers include quarterly filers, monthly filers, and monthly with prepayment filers. The email will include a link to Form E-505, Legislative Changes for 2010.

There are few monthly with prepayment filers who did not begin filing electronically in May 2010 as mandated by the Department. These taxpayers will receive a letter explaining their requirement to file electronically, an explanation advising they will not receive a coupon booklet, a copy of the March 2010 notice mandating the requirement to begin filing electronically May 1, 2010, and a copy of Form E-505, Legislative Changes for 2010.

The **quarterly** Sales and Use Coupon Booklets are scheduled to be mailed during the middle of December 2010.

Questions about this notice can be directed to the Taxpayer Assistance Call Center at telephone number 1-877-252-3052 (toll-free).