



Sales and Use Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.ncdor.gov

**IMPORTANT NOTICE: Form E-589F Updated - Affidavit to Exempt Certain Purchases
From the Additional 0.50% Transit Sales and Use Tax**

Form E-589F, Affidavit to Exempt Certain Purchases From the Additional 0.50% Transit Sales and Use Tax, is updated due to the adoption of the 0.50% Transit sales and use tax levy effective April 1, 2017 in Wake County. For additional information regarding the Wake County 0.50% Transit sales and use tax, see the [Important Notice: Wake County Transit Sales and Use Tax](#), published January 20, 2017 by the Department and available on the Department's website.

Form E-589F is for use as noted below:

- In connection with sales or purchases of tangible personal property, digital property, or services for use in the performance of lump-sum or unit-price contracts in **Durham or Orange Counties entered into or awarded prior to April 1, 2013, or entered into or awarded pursuant to any bids made prior to April 1, 2013.** This affidavit is to be executed by a person to their suppliers of tangible personal property, digital property, or services and is valid when used in connection with the additional 0.50% Transit sales and use tax for public transportation in **Durham or Orange Counties** for qualifying purchases.

OR

- In connection with sales or purchases on or after April 1, 2017 of tangible personal property, digital property, or services for use in the performance of lump-sum or unit-price contracts in **Wake County entered into or awarded prior to April 1, 2017, or entered into or awarded pursuant to any bids made prior to April 1, 2017.** This affidavit is to be executed by a person to their suppliers of tangible personal property, digital property, or services and is valid for the additional 0.50% Transit sales and use tax for public transportation in **Wake County** for qualifying purchases.

Assistance

Questions regarding this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).