



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

IMPORTANT NOTICE: Updated Form E-595E Certificate of Exemption

The Department's Form E-595E, Streamlined Sales and Use Tax Agreement Certificate of Exemption, is updated to reflect changes adopted as part of the Streamlined Sales and Use Project. The revision date on the form is 1-18 and is applicable to transactions beginning January 1, 2018.

While Form E-595E is required for the most part to be consistent with SSTGB Form F0003, Streamlined Sales and Use Tax Agreement Certificate of Exemption, the changes to the form under "5. Reason for exemption" are not applicable to transactions otherwise subject to the State, local, and transit sales and use taxes.

Pursuant to N.C. Gen. Stat. § 105-164.28(e) a seller is not required to renew a blanket certificate of exemption or to update exemption certificate information or data elements when there is a recurring business relationship between the purchaser and seller. A recurring business relationship exists when a period of no more than 12 months elapse between sales transactions. Where a recurring business relationship does not exist, a seller should obtain a newly completed Form E-595E from a purchaser for a sales transaction on or after the date of this notice or within 90 days of the sale, as applicable, in accordance with N.C. Gen. Stat. § 105-164.28.