



North Carolina Department of Revenue

Roy Cooper
Governor

Ronald G. Penny
Secretary

July 20, 2018

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

Re: North Carolina's 2018 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the State of North Carolina, a Streamlined Sales Tax Governing Board member state, and as Secretary of the Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that North Carolina is in substantial compliance with the terms of the Agreement as of August 1, 2018.

The Department does not believe that any changes have been made since August 1, 2017 that affect North Carolina's compliance with the terms of the Agreement. During the 2017 legislative session, the North Carolina General Assembly made the legislative changes detailed at the following link: <https://www.ncdor.gov/documents/form-e-505-2017-sales-tax-legislative-changes>.

As part of this annual recertification, North Carolina updated its Online Certificate of Compliance and Taxability Matrix that reflect North Carolina's laws as enacted through July 1, 2018 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 1, 2018. Additionally, electronic copies of the Taxability Matrix and Certificate of Compliance will be posted to the North Carolina Department of Revenue's website at: www.ncdor.gov.

If you have any questions regarding North Carolina's compliance with the Streamlined Sales and Use Tax Agreement, please contact Ginny Upchurch, Sales and Use Tax Assistant Director. As the chief executive of the North Carolina Department of Revenue, I also declare that the Online Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Sincerely,

A handwritten signature in black ink, appearing to read "RGP", is written over a horizontal line.

Ronald G. Penny
Secretary of Revenue

cc: Ginny Upchurch, Sales and Use Tax Assistant Director
Anthony Edwards, Assistant Secretary for Tax Administration