CERTIFICATE OF COMPLIANCE -- STATE OF NORTH CAROLINA Revised May 2010*

SECTION Section 301	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS State level administration	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	conforming	Notes (e.g., administrative practices, noncompliance explanations, etc.)
		Does the state provide state level administration of state and local sales and use taxes?	Yes	G.S. 105-469		
		Are sellers only required to register with, file returns and remit funds to a state-level authority?	Yes	G.S. 105-471		
		Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions? Are audits conducted only by the state or by	Yes	G.S. 105-469, & G.S. 105- 472		
		others authorized by the state to conduct an audit that includes both state and local taxes?	Yes	G.S. 105-164.30 & G.S. 105-469		State conducted audits only
		Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers registered under the Agreement?	Yes	G.S. 105-469		
Section 302	State and local tax base	Is the tax base for local jurisdictions identical to the state tax base, excluding federal prohibitions, motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes?	Yes	G.S. 105-164.4 & G.S. 105- 467	10/1/2003 & 1/1/2006	
Section 303	Seller registration					
		Is the state capable of pulling registration information from the central registration system? Does the state exempt a seller without a legal	Yes			
		obligation to register from paying registration fees?	Yes	G.S. 105-164.29		
		Does the state allow a seller to register on the central registration system without a signature?	Yes	G.S. 105-164.42E(4)		
		Does the state allow an agent to register a seller on the central registration system?	Yes	G.S. 105-164.42E(4)		
Section 304	Notice for state tax changes					
	Failure to meet these does not take a state out of compliance.	A1. Does the state provide sellers with as much advance notice as practicable of a rate change?	Yes			8/7/09 State increase was posted on website within a couple of days advising the effective date was 9/1/09.

			T	T		
		A.C. Doos the state limit the effective date of a				30 day hold harmless provision enacted for 9/1/09
		A2. Does the state limit the effective date of a	No			increase.
		rate change to the first day of a calendar quarter?	INO			micrease.
		A3. Does the state notify sellers of legislative	Supplement of the Control of the Con	ручения		Form F FOE provided to all registered toyongues
		changes in the tax base and amendments to				Form E-505 provided to all registered taxpayers
		sales and use tax rules and regulations?	Yes			annually after legislative session.
	***	C. Does the state limit the relief of the sellers				
		obligation to collect sales or use taxes for that	200			
		member state if the seller failed to receive notice	****			
		or the state failed to provide notice or limit the	seportes			
		effective date of a rate change.				
			No			
	Local rate and boundary					
Section 305	change					
		Does the state have local jurisdictions that levy a				
		sales or use tax? If yes, answer the following				
		questions.	Yes			
		A. Does the state limit the effective date of local	NO.			
	0.00	rate changes to the first day of a calendar quarter				
	ADMINISTRATION AND ADMINISTRATIO	after a minimum of 60 days notice?	Yes	G.S. 105-466		
		B. Does the state limit the effective date of local				
	TA PER SERVICE PROPERTY AND ADDRESS OF THE PER	rate changes from catalog sales wherein the				
	M	purchaser computed the tax based on local tax	EE-04-00-00-00-00-00-00-00-00-00-00-00-00-			
	OCCUPANT OF THE PROPERTY OF TH	rates published in the catalog only on the first day		***		-
		of a calendar quarter after a minimum of 120				
	ONNOTATION	days notice?	Yes	G.S. 105-466	7/15/2003	
		C. Does the state limit local boundary changes				
	NAME OF THE PROPERTY OF THE PR	for the purposes of sales and use taxes to the	700			
		first day of calendar quarter after a minimum of				No statutory authority. Administrative policy and
	The state of the s	60 days notice?	Yes			updated on Department's website.
		D. Does the state provide and maintain a				
	1	database with boundary changes?	Yes	G.S. 105-164.42E(6)	10/1/2005	
		E. Does the state provide and maintain a	l			
1		database identifying all jurisdictional rate				
	POLICE AND	information using the FIPS codes?	Yes	G.S. 105-164.42E	10/1/2005	
		F1. Does the state provide and maintain a			T	
	NEGLECIA	database that assigns each five digit and nine				
	Name of the state	digit zip code within the member state to the				
		proper tax rate and jurisdiction?	Yes	G.S.105-164.42E	10/1/2005	
		F2. Does the state apply the lowest combined tax		1	1	
	NA 24 25 25 25 25 25 25 25 25 25 25 25 25 25	rate imposed in a zip code if the area in that zip				
	Billione	code includes more than one tax rate?	Yes	G.S. 105-164.42E	10/1/2005	
 		G. Does the state provide address-based	 		1	
	PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PR	boundary database records for assigning taxing				
	ACCUPANCE OF THE PROPERTY OF T	ljurisdictions and their associated rates? If yes,				
	**************************************	answer the following questions.	Yes	G.S. 105-164.42E	10/1/2005	
		1. Are the records in the same format as	100	G.S. 103-104.42L	10/1/2003	
	Particular and the state of the		Yes	G.S. 105-164,42E	10/1/2005	
		database records in F?	100	U.S. 100-104.44E	10/1/2005	
	Actions	2. Do the records meet the requirements of the				
	a water	Federal Mobile Telecommunications Sourcing	Voc	EGGEORGE AND		
		Act?	Yes		<u> </u>	

			1	1		
	water the state of	H. If the state has met the requirements of				
	***************************************	subsection (F) and elected to certify vendor				
	Priorite de la Constantina del Constantina de la Constantina del Constantina de la C	provided address-based databases for assigning		PARTICION		Have not elected to certify vendor provided
		tax rates and jurisdiction:	N/A	Day of the state o		databases.
		Are those databases in the same format as				
		the database records approved pursuant to (G) of		over the control of t		
			N/A	NAME OF THE PROPERTY OF THE PR		
	1	2. Do those databases meet the requirements of				A CONTRACTOR OF THE CONTRACTOR
		the Federal Mobile Telecommunications Sourcing	united to the state of the stat	Total Control		
			N/A	Manager Control of the Control of th		
		Act (4 0.0.0.0 C 000. 110 (a)) :	7.1/4.1			
Section 306	Relief from certain liability					
Section 300	Hener noni certain nability					
	***************************************	Does the state relieve sellers and CSPs from		NAME OF THE OWNER OWNER OF THE OWNER OWNER OF THE OWNER OWNE		
		liability to the state and its local jurisdictions for		NAME OF THE PROPERTY OF THE PR		
	T-A-MONTH AND			Paramona		
		collecting the incorrect amount of tax because of		encompose.		
		reliance on state provided data on rates,		0.0.405.404.401	10/1/2005	
		boundaries, and jurisdiction assignments?	Yes	G.S. 105-164.42L	10/1/2005	
	Database requirements and					
Section 307	exceptions					
	No.	A. Does the state provide a database per Section		MARKA TARAN	40440005	
		305, in downloadable format?	Yes		10/1/2005	
		If the state designates a vendor to provide the				
		Section 305 database does the vendor's		A CONTRACTOR OF THE CONTRACTOR		
	green	database meet the requirements of Sections 305,		NAME OF THE PROPERTY OF THE PR		
	15-5-1-10 to 10 to	306 and 307 and is provided at no cost to the		2000000		
	The state of the s	user of the database?	N/A			
Section 308	State and local tax rates					
		A1. Does the state have more than one state	-	and the second		
	To the second se	sales and use tax rate on items of personal	W	Non-constant		Except items allowed at a different rate per the
	SERVICE STATE OF THE SERVICE S	property or services?	No	G.S. 105-164-4		Agreement.
	and the second s					
	Basson	A2. Does the state have a single additional tax	SAME TAKES	**************************************		The 2% local tax on food is administered as a
	And the second s	rate on food and food ingredients and drugs as		G.S. 105-164.8 & G.S. 105-		state tax. Drugs are exempt per G.S. 105-
	PER-MINISTER PER-M	defined by state law pursuant to the Agreement?	Yes	469	10/1/2003	164.13(13).
		Composity State lett pareaux to and rigidentials.				
	HADRIE	B1. If the state has local jurisdictions with a sales	NAME OF TAXABLE PARTY.	G.S. 105-467, 105-468,		
		or use tax, does any local jurisdiction have more	CAMPAGEN	105-483, 105-498, 105-		
		than one sales tax rate or one use tax rate?	No	507.2, 105-537		
		B2. If the state has local jurisdictions with a sales				Counties may levy additional rates under G.S 105-
	Principal Control of C	and use tax are the local sales and use tax rates		and the same of th		507.2 and 105-537. Same taxable base for all
	BEALTHOR	l .	No	ACCEPANGE .		local jurisdictions.
		identical?	IMO			poor janourations.

			Γ			
Section 310	General sourcing rules					
	Company of the Compan	A Day the state source a votail colo systemina		anazara		
	VALUE AND	A. Does the state source a retail sale, excluding		Constant		
		lease or rental, of a product as follows:				
	CRIC interpretation adopted	If received at business location of seller, then	Vac	G.S. 105-164.4B(a)(1)		
	9/20/07.	sourced to that location?	Yes	3.3. 103-104.4D(a)(1)		MATERIAL TO THE PARTY OF THE PA
	The state of the s	2. If not received at business location of seller,	V/aa	C C 105 164 4B(a\(0)		
		then sourced to location of receipt?	Yes	G.S. 105-164.4B(a)(2)		
1	Amangapa (3. If subsections 1 & 2 do not apply, then sourced	NAME OF THE PERSON OF THE PERS	***************************************	and the same of th	
	verminoses	to address of purchaser in business records of				
	representation of the second o	seller that are maintained in ordinary course of		0.0.405.404.40(5)(0)5		
		seller's business?	Yes	G.S. 105-164.4B(a)(3)a.		
	NAME OF TAXABLE PARTY O	4. If subsections 1, 2 & 3 do not apply, then	NAME OF THE PARTY	university.		
		sourced to address of purchaser obtained during	NAME OF THE PROPERTY OF THE PR	example:		
		consummation of sale, including address of	PARTITION	40700000	La constant de la con	
	Tarabana	purchaser's payment instrument, if no other		0.0 405 404 40(5)(0)5		
		address is available?	Yes	G.S. 105-164.4B(a)(3)b.		The second secon
		5. If subsections 1, 2, 3 & 4 do not apply,		Telephone	NAME OF THE PARTY	
	WARRIED	including the circumstance in which the seller is	7	-	and the same of th	
	THE PROPERTY OF THE PROPERTY O	without sufficient information to apply the				
		previous rules, then sourced to location from	- Continued		and the same of th	
		which tangible personal property was shipped,	PLANTAGE AND ADDRESS AND ADDRE	ease of the second		
		from which digital good or computer software	- Contraction of the Contraction	BOOK THE PROPERTY OF THE PROPE		
		delivered electronically was first available for	SAN COLOR	AT PARTY		
		transmission by seller, or from which service was				
		provided.	Yes	G.S. 105-164.4B(a)(3)c.		
		B. Does the state source a lease or rental of		BOOTS AND		
		tangible personal property as follows:				
		1. If recurring periodic payments, the first periodic	SOCIAL STATE OF THE STATE OF TH	WHEN THE PROPERTY OF THE PROPE		
		payment is sourced the same as a retail sale.	WILLIAM TO THE PERSON NAMED IN COLUMN			
	William Control of the Control of th	Subsequent payments are sourced to the primary				
		property location for each period covered by the	SACCE			
1		payment?	Yes	G.S. 105-164.4B(b)(1)		
				G.S. 105-164.4B(a) &		
			NO.	Sales and use Tax		
		2. If no recurring periodic payments, then sourced		Technical Bulletin 23-17		
		in accordance with rules of retail sale?	Yes	2.d		
		C. Does the state source a lease or rental of	COLUMNATA			
		motor vehicles, trailers, semi-trailers, or aircraft	CONTROL CONTRO			
	CRIC interpretation adopted	that do not qualify as transportation equipment as	COACCOUNTY.			
1	4/18/06	follows:				Annual Control of the
		1. If recurring periodic payments, then sourced to				
		primary property location?	Yes	G.S. 105-164.4B(b)(2)	7/15/2003	
				G.S. 105-164.4B(a) &		
	The state of the s		The state of the s	Sales and Use Tax	and the same of th	
	Table 1	2. If no recurring periodic payments, then sourced	7	Technical Bulletin 23-17		
	A STATE OF THE STA	in accordance with rules of retail sale?	Yes	2.d		
	1000000	D. Does the state source the retail sale, including	1		- Portugues	
	E	lease or rental, of transportation equipment in				
	EAST-WINE	accordance with rules for retail sale?	Yes	G.S. 105-164.4B(b)(3)	7/15/2003	
L						

700		Does the state define transportation				
		equipment pursuant to in Section 310, subsection		0.0 405 404 454	7/15/0000	
		D?	Yes	G.S. 105-164.4B(c)	7/15/2003	
	Election for Origin-Based					The same
Section 310.1	sourcing	Effective January 1, 2010				Unless the purchaser receives the product at the
	AA 100000 000	Has the state elected to source the retail sale of		en manual de la company de la		business Icoaton of the seller. Digital property
		tangible personal property and digital goods on				sourced in accordance with the General Sourcing
		where the order is received?	No			principles G.S. 105-164.4B.
	2000-20	Does the state comply with all the provisions of				partition to to the same
		310.1 B and C?	Yes			
	General sourcing					
	definitions					
		For the purposes of Section 310, subsection (A),				
	The second	does the state define the terms "receive" and				
	1000	"receipt" to mean: taking possession of tangible		NAMES OF TAXABLE PARTY		
	NO.	personal property, making first use of services, or				
	Average and the second	taking possession or making first use of digital		Control of the Contro		
	A CONTRACTOR OF THE CONTRACTOR	goods, whichever comes first? Note: The terms				
	The state of the s	"receive" and "receipt" do not include possession		Onland and the Tour		
	THE PROPERTY OF THE PROPERTY O	by a shipping company on behalf of the purchaser.	Yes	Sales and Use Tax Technical Bulletin 51-2 A		
Section 313	Direct mail sourcing	purcnaser.	108	Technical Bulleuri 51-2 A		
Gection 313	Direct man addruing					
	The state of the s	A 2. For advertising and promotional direct mail,				
		does the state provide that upon receipt of a				
		direct mail form or exemption certificate claiming				
	Effective date 9-29-09	direct mail, or other written statement approved		de crisical de la constant de la con		
	nicon	by the state, the seller, in the absence of bad		G.S. 105-164.27A.(a1) and		
		faith, is relieved of all obligations to collect, pay or		Sales and Use Tax		
		remit the tax to which the permit pertains?	Yes	Technical Bulleting 7-17 B.	12/1/2008	
	Levination of	A 3. Does the state provide that upon receipt of		the		
	NA ACCOUNT	jurisdictional information, the seller shall collect				
	Effective date 9-29-09	tax according to purchaser's submitted		0.1		
		information and in the absence of bad faith, seller	Van	Sales and Use Tax Technical Bulletin 7-17 B.	12/1/2008	
		is relieved of further liability? A 4. For advertising and promotional direct mail,	Yes	recimical bulletin 7-17 b.	12/1/2000	
	LA COMPANY	does the state require the seller to collect tax		and the second s		'
	TO A STATE OF THE	pursuant to Section 310 (A)(5) if the purchaser		Parking and the state of the st		
	Effective date 9-29-09	does not provide a direct pay permit, exemption		THE STATE OF THE S		
		certificate claiming direct mail, or jurisdictional		Sales and Use Tax		
		information?	Yes	Technical Bulletin 7-17 B.	12/1/2008	
		B 1. For other direct mail, does the state require				
		the seller to collect tax pursuant to Section 310		- Committee of the Comm		
	Effective date 9-29-09	(A)(3) if the purchaser does not provide a direct				
		pay permit or an exemption certificate claiming		Sales and Use Tax		
		direct mail?	Yes	Technical Bulletin 7-17 B.	12/1/2008	
	MATERIAL PROPERTY.	B 3.For other direct mail does the state provide	D-HOLLAND.			
		that upon receipt of a direct pay permit,		and the state of t		
	Effective date 0.20.00	exemption certificate claiming direct mail, or other	NAMES OF THE PROPERTY OF THE P			
	Effective date 9-29-09	written statement approved by the state, the		G.S. 105-164.27A.(a1) and		
	and the same of th	seller, in the absence of bad faith, is relieved of	Palarette	Sales and Use Tax		
		all obligations to collect, pay or remit the tax?	Yes	Technical Bulleting 7-17 B.	12/1/2008	
Popular in the second	<u> </u>		SI 10010A			

Section 313.1	Effective date 9-29-09 Origin-based direct mail sourcing	B 3. And if the purchaser does provide such a direct pay permit or exemption certificate, does the state provide the sale be sourced to the jurisdictions to which the other direct mail is delivered to the recipients and the purchaser shall report and pay applicable tax due? A. Has the state adopted the origin-based direct mail sourcing?	Yes No	Technical Bulletin 7-17 B.	12/1/2008	
Section 314	Telecom sourcing rule					
		A. Except as required in subsection C below, does the state source telecommunication services sold on a call-by-call basis to each level of taxing jurisdiction where the call originates and terminates in that jurisdiction or each level of taxing jurisdiction where the call either originates or terminates and in which service address is				
		located?	Yes	G.S. 105-164.4C(a1)(2)		
		B. Except as required in subsection C below, does the state source telecommunication service to the customer's place of primary use if sold on a basis other than call-by-call basis?	Yes	G.S. 105-164.4C(a1)		
		C1. Does the state source the sale of mobile telecommunication service, other than air-to-ground radiotelephone service and prepaid calling service, to customer's place of primary use as required under Mobile		0.0.40540440(40)(4)		
		Telecommunications Sourcing Act? C2. Does the state source the sale of post-paid calling service to the origination point of the	Yes	G.S. 105-164.4C(a2)(1)		
		telecommunication signal as first identified by either the seller's telecommunication system or information received by the seller from its service provider, where system used to transport signals				
	MANAGE AND	is not that of the seller?	Yes	G.S. 105-164.4C(a1)(3)		
		C3. Does the state source the sale of prepaid wireless calling service in accordance with Section 310 of the Agreement, including the option of the location associated with the mobile telephone number for prepaid wireless calling				
		service?	Yes	G.S. 105-164.4C(a2)(2)		
		C4a. For the sale of private communication service, does the state source a separate charge related to a customer channel termination point to each level of jurisdiction in which such customer channel termination point is located?	Yes	G.S. 105-164.4C(e)(1)		

						T
	Hindan			***************************************		
	t-solor	C4b. For the sale of private communication		***************************************		
		service, does the state source to the jurisdiction		***************************************		
		in which the customer channel termination points				
		are located when all customer termination points		9.5		
		are located entirely within one jurisdiction or		e service de la constant de la const		CONTRACTOR
	Operators of the control of the cont	levels of jurisdictions?	Yes	G.S. 105-164.4C(e)(1)		444 44 44 44 44 44 44 44 44 44 44 44 44
		C4c. For the sale of private communication				THE COLUMN TO TH
		service, does the state source fifty percent in				- Average and the second secon
		each level of jurisdiction in which the customer				***************************************
		channel termination points are located when				0.000
		service for segments of a channel between two				
		customer channel termination points located in		100		
		different jurisdictions and which segment of				
		channel are separately charged ?	Yes	G.S. 105-164.4C(e)(3)		
				-		**************************************
		C4d. For the sale of private communication				The second secon
		service, does the state source to each jurisdiction				Andrews
		based on the percentage determined by dividing				***************************************
		the number of customer channel termination				· Prince Control of Co
		points in such jurisdiction by the total number of				
		customer channel termination points when				
		service for segments of a channel located in		3		
		more than one jurisdiction or levels of jurisdiction		0.0.405.404.404.44		
		and which segments are not separately billed?	Yes	G.S. 105-164.4C(e)(4)		
		D. Does the state source the sale of internet				
	*automotion	access service to the customer's place of primary	A I CA			Andrews
		use?	N/A			
	re-popular	C. D the state assume the cale of an ancillar:				The state of the s
	The state of the s	E. Does the state source the sale of an ancillary	Yes	G.S. 105-164.4C(a)		NAME OF THE PARTY
		service to the customer's place of primary use?	168	G.S. 105-104.4C(a)		
	Telecom sourcing					
Section 315	definitions	Does the state define the following terms in				
	The second secon	Isourcing telecommunications:		Landard State Control of the Control		***************************************
		A. Air-to-ground radiotelephone service?	Yes	G.S. 105-164.4C(a2)(1)		
		B. Ancillary services?	Yes	G.S. 105-164.3(1a)	,,,	
		C. Call-by-call basis?	Yes	G.S. 105-164.C(h)(1a)		
		O. Can by Call basis:	122			
				Sales & Use Tax Technical		CONTRACTOR OF THE PROPERTY OF
		D. Communications channel?	Yes	Bulletin 21-1J.2.f.		Parkeyean
		ST COMMINGUIGING STRAINS		Sales and Use Tax		
	made and			Technical Bulletin 21-		1944-1940
		E. Customer?	Yes	1J.2.g.		***
		E. OGOGNIOI:		Sales and Use Tax		
				Technical Bulletin 21-		
		F. Customer channel termination point?	Yes	1J.2.g.		restorona
		7. Oddiomor chamier continuation point;		Sales and Use Tax		
		on a second	District Control of Co	Technical Bulletin 21-		
		G. End user?	Yes	1J.2.i.		\$2.00m
		MA AUTHOR WOOM!		Sales and Use Tax		
		EAST-		Technical Bulletin 21-		
		H. Home service provider?	Yes	1J.2.j.		
L		It is troute out vice provider:	1	1		1

	I. Mobile telecommunications service?	Yes	[G.S. 105-164.3(21)	
	J. Place of primary use?	Yes	G.S. 105-164.3(26a)	
	K. Post-paid calling service?	Yes	G.S. 105-164.4C(h)(5)	
	Inc. 1 bar-paid canning sorvice:	100	4.0. 100 104.10(1)(0)	Request was sent to the 2010 General Assembly
				to strike the word "wireline" from the definition but
			V V	the technical correction did not make it through
	Dranaid calling contine?	Yes	G.S. 105-164.3(27)	session. No tax ramifications.
	L. Prepaid calling service?	Yes	G.S. 105-164.3(27a)	Session. No tax rainingations.
	M. Prepaid wireless calling service? N. Private communication service?	<u> </u>	G.S. 105-164.4C(h)(7)	
	N, Private communication service?	Yes	Sales and Use Tax	
S. L.			Technical Bulletin 21-	
A.D.D.D.D.D.D.D.D.D.D.D.D.D.D.D.D.D.D.D	O O - i - a - address o	Vac		
	O. Service address?	Yes	1J.2.s.	
Section 316 Enactment of Exemptions	Dead and bear of exemptions of the state exempts			
T CALLAND	Product-based exemptions. If the state exempts			runo esta de la compania del compania del compania de la compania del la compania de la compania dela compania del la compania de la compania del la compania del la compania del la compa
	a product that is defined in Part II of the Library of		A STATE OF THE STA	
00000	Definitions does the state do so consistent with		0.0.40540440	
	Part II and Section 327?	Yes	G.S. 105-164.13	
	Product-based exemptions. Can the state			No. of the contract of the con
	confirm that where the Agreement has a	The state of the s	To the state of th	Reconstant
	definition for a product that the state exempts, the		EPINOME PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPER	No.
	state does not exempt specific items included		88899	
American State of the State of				s constant
No.	within that product definition unless the definition	\/a.s	G.S. 105-164.13	Saltzia
	sets out an exclusion for such item.	Yes	G.S. 105-164.13	
V AVANCED DE LA CALLES DE LA CA	Entity and Use-based exemptions. If the state			
	has enacted an entity or use-based exemption for			
	a product that is defined in Part II of the Library of		OF 10 A 10	
	Definitions does the state do so consistent with	V	0.0.10510410	
	Part II and Section 327?	Yes	G.S. 105-164.13	
-	Use-based exemptions. Can the state confirm	one of the contract of the con	5	
	that any use-based exemption for an item does		DE ANALOS DE LA CONTRACTOR DE LA CONTRAC	Taxanian de la companya del companya de la companya del companya de la companya del la companya de la companya
	not constitute a product-based exemption for a		on the second	Telegram
	product defined in the Agreement that includes		0.0.10510410	No.
	such item?	Yes	G.S. 105-164.13	
Administration of				
Section 317 exemptions	A. Does the state provide for the following in			
	regard to purchasers claiming exemption:			
	regard to purchasers claiming exemption.	 		
	Seller shall obtain identifying information from		TOTAL PROPERTY.	in an analysis of the state of
	purchaser and reason for claiming exemption?	Yes	G.S. 105-164.28	
	Purchaser is not required to provide signature,	. 5.74		
	unless paper exemption certificate?	Yes	G.S. 105-164.28	
	Seller shall use standard form for claiming	1100	SALE, TOO I STILL	
	exemption electronically?	Yes	G.S. 105-164.42E(2)(b)	Or pertinent data elements are provided.
	Seller shall obtain same information for proof	100	G.S. 105-164.28 & 105-	or portrore data ordernous as a programme.
	regardless of medium?	Yes	164.28A	Signature not required for remote sale.
	5. Does the state issue identification numbers to	103	107.60/3	organization and together for remote base.
	exempt purchasers that must be presented to		G.S. 105-164.27A, 105-	
	sellers?	Yes	164.28 & 105-164.28A	
	penero:	103	103.20 @ 100-104.201	
	6. Seller shall maintain records of exempt			and the state of t
	transaction and provide to state when requested?	Yes	G.S. 105-164.22	STANDARD
	The receipt and brosnes to state smon reducated:	T. 22	1	2

	La company	1	r	7	
	The Governing Board has not			The state of the s	
	defined "does not burden			000	
	sellers". The burden is on			word	
	each state to prove that	7. Does the state administer use-based and			
	,	entity-based exemptions when practicable			
	pay permit or exemption	through a direct pay permit, an exemption		the state of the s	
				0 0 105 101 074 105	
	certificate meets this	certificate, or another means that does not		G.S. 105-164.27A, 105-	
	provision.	burden sellers.	Yes	164.28 and 105-162.28A	
		8. In the case of drop shipment sales, does the	01		
		state allow a third party vendor to claim a resale		avenage)	
		exemption based on an exemption certificate		STATE OF THE STATE	
		provided by its customer/re-seller or any other		The state of the s	
		acceptable information available to the third party			
		vendor evidencing qualification for a resale		0.0 405 404 00 4 0-1	
		exemption, regardless of whether the customer/re-		G.S. 105-164.28 and Sales	
		seller is registered to collect and remit sales and		and Use Tax Technical	
	-	use tax in the state where the sale is sourced?	Yes	Bulletin 42-3 and 42-4	
		B. Does the state relieve the seller from any tax if			
		it is determined that the purchaser improperly		en de la companya de	
		claimed an exemption and hold the purchaser	B000000	G.S. 105-164.28 and Sales	
		liable for the tax, assuming the exceptions in the		and Use Tax Technical	
			Yes	Bulletin 52-5	
		section?	162	Dulietii 52-5	
		C. Does the state relieve a seller of the tax			
		otherwise applicable if the seller obtains a fully		NAME OF THE OWNER OWNER OF THE OWNER OWNER OF THE OWNER OWNE	
		completed exemption certificate or captures the			
		relevant data elements required under the		G.S. 105-164.28 and Sales	
		Agreement within 90 days subsequent to the date		and Use Tax Technical	
		of sale?	Yes	Bulletin 52-5	
	The answer to this question			Distriction	
		2. Does the state require purchasers to update		Si di	
	but it would provide	exemption certificate information or to reapply			
	•	with the state to claim certain exemption?	No		
	information to taxpayers.	3. Does the state relieve a seller of tax if the	110		
		•	BOOMER	and the same of th	
1		seller obtains a blanket exemption certificate for a	TO SECOND	Oalas and Has Tax	
		purchaser with which the seller has a recurring		Sales and Use Tax	
		business relationship?	Yes	Technical Bulletin 52-5	
Section 318	Uniform tax returns				
		A. Does the state require the filing of only one tax	Secretary Control of C	**************************************	
		return for each taxing period for each seller for	Secure	Casa	
		the state and all local jurisdictions?	Yes	G.S. 105-164.16	
		B. Does the state require that returns be filed no			
		sooner than the twentieth day of the month		Southern Confession Co	
1		following the month in which the transaction			
		loccurred?	Yes	G.S. 105-164.16	
<u></u>	1	C. Does the state allow sellers to submit its sales	1		
			NAME OF TAXABLE PARTY.	ST-DAY-	
	500	and use tax returns using the the simplified	Dispersion		
		electronic return (SER) approved by the			
	<u> </u>	Governing Board?	Yes	<u> </u>	

		C 2. Does the state require the submission of	I			
	and the second	exemption information on part 2 of the SER,	and the same of th	THE CONTRACT OF THE CONTRACT O		The state of the s
	Effective date 9-29-09	excluding Model 4 sellers without a legal		***************************************		
	NA CANADA	requirement to register?	No	NAME OF THE PARTY		
		D. Does the state not require the filing of a return				
	Effective 1-1-2010	from a seller who registers under the Agreement,		CALANTA		
	-	and indicates that it anticipates making no sales				-
		that would be sourced to that state?	Yes			
			TOTAL PROPERTY.			
		F. Does the state give a minimum 30 days notice	A CONTRACTOR OF THE CONTRACTOR			
		to a seller, registered under the Agreement, prior				
	Effective 1-1-2010	to establishing a liability amount for taxes based				
	no outcome	solely on the seller's failure to timely file, if the	7			
	TO A STATE OF THE	seller failed to file a return, and has no legal	Voc			
	Uniform rules for	requirement to register in a state?	Yes			
Section 319	remittance of funds	Service Market Policy Control of the				
		A1. Does the state require more than one				Only taxapyers that qualify per statute to remit a
		remittance for each return?	Yes	G.S. 105-164.16		prepayment.
		A2. If the state requires more than one remittance	9	9		
		for each return does it do so only if: (1) seller				
	recurrence of the control of the con	collects more than \$30,000 in sales and use				
		taxes in state during preceding year, (2) any		O SELECTION OF SEL		
		additional remittance to be determined through a		0.00		Taxpayers owning more than \$120,000 per year
		calculation method, and (3) the seller is not				are required to make estimated payments.
		required to file additional return?	Yes			Increased to \$180,000 effective October 1, 2010. Document "Electronic Funds Transfer Program"
EAST COLUMN TO THE COLUMN THE COLUMN TO THE	Paragraphic Control of the Control o	C. Does the state allow payment to be made by both ACH Credit & ACH Debit?	Yes	Company of the Compan		available on Department's website.
		Dott Acri Credit & Acri Debic	100		· · · · · · · · · · · · · · · · · · ·	available on Department's website.
eg que est de la companya de la comp	electric de la constante de la	D. Does the state provide an alternative method		No.		
		for "same day" payment if electronic fund transfer		TO STATE OF THE ST		Document "Electronic Funds Transfer Program"
		fails (electronic check or Fed Wire)?	Yes	District		available on Department's website.
		E. Does the state provide that if a due date falls		G.S. 1-593; Rule 6a, North		
	Months of the Control	on a legal banking holiday in the state, the taxes		Carolina rules of Civil		
		are due on the next business day?	Yes	Procedure	······································	
			STANDARD OF THE STANDARD OF TH	IN COLUMN AND ADDRESS OF THE PROPERTY OF THE P		
	WATER STATE OF THE	F. Does the state require that any data that		on and the state of the state o		
	NO PORTO DE LA CONTRACTOR DE LA CONTRACT	accompanies a remittance to be formatted using uniform tax type and payment type codes?	Yes	DESCRIPTION OF THE PROPERTY OF		
	Uniform rules for recovery	uniform tax type and payment type codes?	162			
Section 320	of bad debts					And the second s
		A. Does the state allow a seller to take a			The state of the s	
		deduction from taxable sales for bad debts?	Yes	G.S. 105-164.13(15)		
		B. Does the state use the definition of bad debt		алентария (С. С. С		
		found in 26 U.S.C. Sec. 166 as basis for		TET AND THE PROPERTY OF THE PR		
	1	calculating a bad debt recovery, excluding:		nometer and the second		
	1	financing charges or interest; sales or use taxes		INCOMPANY		
		charged on purchase price; uncollectible		BANKER BA		
		amounts on property that remains in possession		LOCAL DE LA CALLANTA		GOOD COMPANY OF THE C
		of seller until full price paid; expenses incurred in				
		attempt to collect debt, and repossessed		Sales and Use Tax		
L		property?	Yes	Technical Bulletin 45-4		

	1	10.5		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	T	
		C1. Does the state allow bad debts to be		***************************************		
		deducted on the return for the period during		Manage		
		which the bad debt is written off as uncollectible		ONLY CONTROL OF THE C		
		on and is eligible be deducted for federal income		Sales and Use Tax		
	SCHOOL STATE OF SCHOOL STATE O	tax purposes?	Yes	Technical Bulletin 45-4		OUT OF THE PROPERTY OF THE PRO
		C2. If the seller is not required to file a federal				
		income tax return does the state allow bad debts		WA THEOLOGY IN THE CONTRACT OF		
		to be deducted on the return for the period during		TA ALL DESCRIPTION OF THE PROPERTY OF THE PROP		
		which the bad debt is written off as uncollectible		Ave. reads		TO COLORADO
		on and would be eligible be deducted for federal		GA-MOD		6
		income tax purposes if the seller was required to		Sales and Use Tax		
		file a federal return?	Yes	Technical Bulletin 45-4		
		D. Does the state require that, if a deduction is	100	Technical Dalletin 45-4		
		taken for a bad debt and the debt is subsequently				range early
		collected in whole or in part, the tax on the				
	CO.	amount so collected must be paid and reported				
	MACAGE STATE	on the return files for the period in which the		Sales and Use Tax		APPARATE
		collection is made?	Von	I	FUL	***************************************
		E. Does the state provide that, when the amount	Yes	Technical Bulletin 45-4	<u> </u>	
	BOOM		***		9	
	NA PARTICIPATION OF THE PARTIC	of a bad debt exceeds taxable sales for period				
	E DE LE CONTROL	when written off, a refund claim may be filed	STATE OF THE PROPERTY OF THE P		Telephone	
	Annual Company of the	within the applicable statute of limitations		0.1		Parallel Control of the Control of t
	Maria de la companion de la co	(measured from due date of return on which bad		Sales and Use Tax	The state of the s	
		debt could first be claimed)?	Yes	Technical Bulletin 45-4		
	O COLOR	F. Does the state provide that if filing	NAME OF THE OWNER OWNER OF THE OWNER OF THE OWNER OWNER OF THE OWNER OWN		ADD	
		responsibilities are assumed by a CSP, the state				
	Sales de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de	allows the CSP to claim, on behalf of the seller,		Sales and Use Tax		
		any bad debt allowance?	Yes	Technical Bulletin 45-4		
	Marini de la companio del companio della companio d		March Colores	Pedikeras		
		G. Does the state provide that, for purposes of				
	9	reporting payment on previously claimed bad	SOME STATE OF THE			
	3.00 m	debt, any payments made are applied first				
	******	proportionately to taxable price of property or				
	O-Maria	service and sales tax thereon, and secondly to	Sales	Sales and Use Tax		
	Section 1	interest, service charges, and any other charges?	Yes	Technical Bulletin 45-4		
		H. Does the state permit allocation of a bad debt				
	Service	among states if the books and records of a the	new year			
		party support allocation among states?	Yes	G.S. 105-164.42E(2)(c)		
	Confidentiality and privacy					
Section 321	protections under Model 1			1000		
		E. Does the state provide public notification to				
		consumers, including exempt purchasers, of				
		state's practices relating to collection, use and	na constante	G.S. 105-164.42E(9) and		
L		retention of personally identifiable information?	Yes	105-164.42I(b)		
		F. Does the state provide that when any				
		personally identifiable information is no longer				
	The state of the s	required for purposes in Section 321 subsection				
	Marrane	(D)(4), such information shall no longer be		G.S. 105-164.42E(9) and		
	ex-remain	retained by state?	Yes	105-164.42I(b)		
			L		·	

	And the second s		I		_	***************************************
		G. Does the state provide that when personally				San
		identifiable information regarding an individual is		· ·		The state of the s
		retained by or on behalf of state, the state shall				
		provide reasonable access to information by such				
		individual and a right to correct inaccurate		G.S. 105-164.42E(9) and		
		information?	Yes	105-164.42l(b)		
		H. Does the state provide that if anyone other	1,00	1001011110/	 	*
		than a member state or person authorized by				
		state law or the Agreement seeks to discover				
		personally identifiable information, state makes				9999
	and the second s			0.0.405404405/0		
		reasonable and timely effort to notify the	.,	G.S. 105-164.42E(9) and		
		individual of the request?	Yes	105-164.42I(b)		
		I. Is the state's privacy policy subject to				
***************************************		enforcement by state's AG or other appropriate		G.S. 105-164,42E(9) and		Y
		government authority?	Yes	105-164.42I(b)		
Section 322	Sales tax holidays			1000		
		A. Does the state have sales tax holidays?	Yes	G.S. 105-164.13C		
		1. If a state has a holiday, does the state limit the		E CONTROL CONT		
		holiday exemption to items that are specifically		POWER PROPERTY AND ADDRESS OF THE POWER POWER PROPERTY AND ADDRESS OF THE POWER PROPERTY ADDRESS OF THE POWER PROPERTY AND ADDRESS OF THE POWER PROPERTY ADDRE	E Avenue de la companya de la compan	
		defined in Part II or Part III(B) of the Library of		S-DAWGO		
		Definitions and apply the exemptions uniformly				
		to state and local sales and use taxes?	Yes	G.S. 105-164.13C		
		If a state has a holiday, does the state provide	103	G.S. 105-164.13C	 	
		1		***************************************		
		notice of the holiday at least 60 days prior to first				
		day of calendar quarter in which the holiday will		G.S. 105-164.13C & G.S.	A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-	
		begin?	Yes	105-164.13D		Recurring annual holiday period
		3. If a state has a holiday, does the state apply an		G.S. 105-164.13C & G.S.	on the state of th	
		entity or use based exemption to items?	No	105-164.13D		
		3. If a state has a holiday, does the state limit a				
		product based exemption to items purchased for		G.S. 105-164.13C & G.S.		
	Control of the Contro	personal or non-business use?	Yes	105-164.13D		
		4. If a state has a holiday, does the state require		Security Control of Co		
		a seller to obtain an exemption certificate or other		Reserved to the second		
		certification from a purchaser for items to be		Same and the same		
			No	Section 1		
		exempled during a sales tax noticay:	110			
		B1. If a state's holiday includes a price threshold,		**************************************		
				•		
		does the state provide that the threshold includes	V	0 0 105 101 100		
		only items priced below threshold?	Yes	G.S. 105-164.13C		
				or o		
		B2. If a state's holiday includes a price threshold,		Avenue.		
		does the state exempt only a portion of the price		BOARRAGE		
		of an individual item during holiday?	No	G.S. 105-164.13C		
		C. Does the state meet each of the procedural				
	New Control of the Co	requirements for holidays?		- Toronto		
				Sales and Use Tax		
				Technical Bulletin 34-24		
1		1. Layaway sales?	Yes	H.3		
1		in majority calou:			1	1
	 	2. Bundled sales?	Yes	G.S. 105-164.4D		

			12 :		
			Sales and Use Tax		
			Technical Bulletin 34-24		
	3. Coupons and discounts?	Yes	H.2 & 4		
			Sales and Use Tax		
			Technical Bulletin 34-24		
	4. Splitting of items normally sold together?	Yes	H.12		
		THE RESERVE OF THE PARTY OF THE	Sales and Use Tax	<u> </u>	
			Technical Bulletin 34-24		
	5. Rain checks?	Yes	H.5		
	o. Harronono.		Sales and Use Tax	 	
			Technical Bulletin 34-24	·	
	6. Exchanges?	Yes	H.8		
	U. L.Acilaliyes:	162	Sales and Use Tax		
			1		
	7 0.0		Technical Bulletin 34-24		
	7. Delivery charges?	Yes	H.10		
		-	Sales and Use Tax	No.	
			Technical Bulletin 34-24	30000	
	Order date and back orders?	Yes	H.9		
		arii.	Sales and Use Tax		•
			Technical Bulletin 34-24		
	9. Returns?	Yes	H.8		
			Sales and Use Tax		
			Technical Bulletin 34-24		
	10. Different time zones?	Yes	H.9		
Section 323 Caps and thresholds					
	1. Does the state have any caps or thresholds on				
	Does the state have any caps or thresholds on the application of rates or exemptions based on				
	Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item?	No	G.S. 105-164.4		Only excluded items have caps
	the application of rates or exemptions based on	No	G.S. 105-164.4		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item?	No	G.S. 105-164.4		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based	No	G.S. 105-164.4		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of	No	G.S. 105-164.4		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no				Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer?	No No	G.S. 105-164.4 G.S. 105-164.4		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy				Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on				Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based	No	G.S. 105-164.4		Only excluded items have caps
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	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item?	No	G.S. 105-164.4		Only excluded items have caps
Section 324 Rounding rule	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing?	No No	G.S. 105-164.4		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing?	No No	G.S. 105-164.4 G.S. 105-467		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing?	No No	G.S. 105-164.4 G.S. 105-467 Sales and Use Tax		Only excluded items have caps
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	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing? 1. Does the state provide that the tax computation must be carried to the third decimal place? 2. Does the state provide that the tax must be	No No	G.S. 105-164.4 G.S. 105-467 Sales and Use Tax		Only excluded items have caps
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	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing? 1. Does the state provide that the tax computation must be carried to the third decimal place? 2. Does the state provide that the tax must be	No No	G.S. 105-164.4 G.S. 105-467 Sales and Use Tax		Only excluded items have caps
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	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing? 1. Does the state provide that the tax computation must be carried to the third decimal place? 2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal	No No Yes	G.S. 105-164.4 G.S. 105-467 Sales and Use Tax Technical Bulletin 1-5 Sales and Use Tax		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing? 1. Does the state provide that the tax computation must be carried to the third decimal place? 2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal	No No Yes	G.S. 105-164.4 G.S. 105-467 Sales and Use Tax Technical Bulletin 1-5 Sales and Use Tax		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing? 1. Does the state provide that the tax computation must be carried to the third decimal place? 2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?	No No Yes	G.S. 105-164.4 G.S. 105-467 Sales and Use Tax Technical Bulletin 1-5 Sales and Use Tax		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing? 1. Does the state provide that the tax computation must be carried to the third decimal place? 2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after? B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or	No No Yes	G.S. 105-164.4 G.S. 105-467 Sales and Use Tax Technical Bulletin 1-5 Sales and Use Tax		Only excluded items have caps
	the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? D. Does the state have cap or threshold on the value of essential clothing? 1. Does the state provide that the tax computation must be carried to the third decimal place? 2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after? B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be	No No Yes	G.S. 105-164.4 G.S. 105-467 Sales and Use Tax Technical Bulletin 1-5 Sales and Use Tax Technical Bulletin 1-5		Only excluded items have caps

	r	ID 0. Can the state confirm that it has severaled		T		
		B.2. Can the state confirm that it has repealed				4 0
		any requirements for sellers to collect tax on				100
		bracket system?	Yes	G.S. 105-164.10		***************************************
	Customer refund					
Section 325	procedures					
		C. Does the state provide that a cause of action				
		against seller does not accrue until the purchaser				* Year
						94
	Approximation of the control of the	has provided written notice to the seller and the				THE CONTRACT OF THE CONTRACT O
		seller has had 60 days to respond? Notice must				
	Parameter Company	contain information necessary to determine		of the same of the		distribution of the state of th
	34	validity of request.	Yes	G.S. 105-164.11		
		D. Does the state provide for uniform language in	Ì			
	54 44 44	regard to presumption of a reasonable business				
	NA CONTRACTOR OF THE CONTRACTO	practice when a seller: I) uses either a provider or				
		a system, including a proprietary system, that is		***************************************		
	70.00	certified by the state; and ii) has remitted to state		Į		
		all taxes collected, less deductions, credits or				
		collection allowances?	Yes	G.S. 105-164.11		
Section 326	Direct pay permits					
		Does the state provide for a direct pay authority				
		that allows the holder of a direct pay permit to		POLICE		
		purchase otherwise taxable goods and services		and the same of th		
		without payment of tax to the supplier at the time		DE LEGIS		
	e de la companya de l		V	0.0.405404074		
		of purchase?	Yes	G.S. 105-164.27A		
Section 327	Library of definitions					
		A. If term defined in Library appears in state's		E-C		
		statutes, rules or regulations, has the state		****		
		adopted the definition in substantially the same				
		language as the Library definition?	Yes	G.S. 105-164.3		
		B. Can the state confirm that it does not use a				
		Library definition that is contrary to meaning of				
		Library definition?	Yes	G.S. 105-164.3		
		Liviary definition:	169	G.S. 103-104.S		
		0 = 1 11 0 11 010 1000				
		C. Except as provided in Sections 316 and 332				
		and Library, can the state confirm that it imposes				
	CRIC INTERPRETATION	tax on all products and services included within				
	ADOPTED AUGUST 29,	each Part II or Part III(B) definition or exempt from		G.S. 105-164.4 & 105-		
	2006	tax all products or services within each definition?	Yes	164.13		
Section 328	Taxability matrix					
		A1. Has the state completed the taxability matrix				
		in the downloadable format approved by				
		Governing Board?	Yes			
		A2. Does the state provide notice of changes in	100			
		the taxability matrix as required by the Governing				
		Board?	Yes			
	Table 1					
		B. Does the state relieve sellers and CSPs from				
		liability to the state and its local jurisdictions for				
		having charged and collected incorrect tax				
		resulting from erroneous data in the matrix?	Yes	G.S. 105-264	-	
						
		C. If the state taxes specified digital products,			Difference	
		has the state noted such in the taxability matrix?	Vac		and the second	
	L	mas the state noted such in the taxability matrix?	102			

Γ	1		1	T	1	
		D. If the state has a sales tax holiday, has the		e e e e e e e e e e e e e e e e e e e		
		state noted the exemption in the taxability matrix?	Yes			
	Effective date for rate	Judge Hotels and Oxfort place in the Company of the				
Section 329	changes	Section 1997 Annual Control of the C				
03311311311		Does the state provide that the effective date of				
		rate changes for services covering a period				
		starting before or ending after the statutory				
		effective date is as follows:	Carrier Company			
		1. For a rate increase, the new rate shall apply to				
		the first billing period starting on or after the				
		effective date?	Yes	G.S. 105-164.15A	10/1/2005	
		2. For a rate decrease, new rate shall apply to				
		bills rendered on or after the effective date?	Yes	G.S. 105-164.15A	10/1/2005	
Section 330	Bundled Transactions					
		A. Has the state adopted and does the state		G.S. 105-164.4D and		
		utilize the core definition of "bundled transaction"		Sales and Use Tax		
		to determine tax treatment?	Yes	Technical Bulletin 34-25	10/1/2007	
		C. Can the state confirm that for bundled		PERCENTAGE		
		transactions that include telecommunication		Terredonistration	-	
Name of the last o		service, ancillary service, internet access, or		NA COMMON		
		audio or video programming service the following		- Arrestee	200	
		rules apply:			ļ	
		1.For transactions that include both taxable and		7		
		nontaxable items, the price attributable to		300		
		nontaxable items is exempt if the provider can identify the price by reasonable and verifiable		12/100		
		standards from its books and records.	Yes	G.S. 105-164.4D(a)(2)	10/1/2007	
		istandards north its books and records.	162	G.S. 105-104.4D(a)(z)	10/1/2007	
		2. For transactions that include products subject		Politica de la companya del companya de la companya del companya de la companya del la companya de la companya		
Section 2		to different tax rates, the total price may be				
Name of the last o		treated as attributable to the products subject to	age and a second			
		tax at the highest tax rate unless the provider can	0	5000		
		identify by reasonable and verifiable standards		8888		
		the portion of the price attributable to the		and		
		products subject to tax at the lower rate from its		TOO AND THE PROPERTY OF THE PR		
		books and records that are kept in the regular	and the same of th	SELECTION OF THE PROPERTY OF T		
		course of business for other purposes, including,				
		but not limited to, non-tax purposes?	Yes	G.S. 105-164.4D(a)(2)	10/1/2007	
		D. If the state otherwise has not specifically				
		imposed tax on the retail sales of computer	Dispussion of the Control of the Con			
	*Annual Company	software maintenance contracts, does the state	The second secon	Source Control of the		
	NO STREET	treat software maintenance contracts as provided	The state of the s			
		in this section?	Yes			
	Relief from certain liability					
Section 331	for purchasers					
		A. Does the state provide relief for purchasers	and the second	amunicana		
AND		from liability for penalty to that state and its local	SALIFORNIA STATE OF THE STATE O	socio		
		jurisdictions for having failed to pay the correct	POLICE STATE OF THE POLICE	out and the second		
		amount of sales or use tax in the following	-	D. San Carlotte		
L	1	circumstances:	L	L	L	

			·		
	A purchaser's seller or CSP relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes	G.S. 105-164.42L and 105- 264		
	A purchaser holding a direct pay permit relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes	G.S. 105-164.42L and 105- 264		
	A purchaser relied on erroneous data provided by the state in the taxability matrix completed by the state pursuant to Section 328?	Yes	G.S. 105-264		
	4. A purchaser using databases pursuant to subsections (F), (G), and (H) of Section 305 relied on erroneous data provided by the state on tax rates, boundaries, or taxing jurisdiction assignments?	Yes	G.S. 105-164.42L		
	B. (Except where prohibited by a member state's constitution) Does the state relieve a purchaser from liability for tax and interest to the state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in Section 331 A, provided that, with respect to reliance on the taxability matrix completed by the state pursuant to Section 328, such relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Library of Definitions as "taxable" or "exempt", "included in sales price" or "excluded from sales price" or "included in the definition" or "excluded from the definition".	Yes	G.S. 105-164.42L and 105- 264		
Section 332 Specified Digital Products					
	A. Does the state include specified digital products, digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?	No	G.S. 105-164.3(1a), (4c), (48) and (46)	1/1/2010	
	D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?	Yes	G.S. 105-164.4(a)(6b) & 105-164.13(43b)	1/1/2010	

r	T		Ţ	·		
				Moderate		
		D2. Is the state's tax on specified digital products,		NO.		
rian and a second		digital audio-visual works, digital audio works, or		777046		values and the same of the sam
		digital books construed to apply only on a sale		00000	CLANDS	
		with the right of permanent use unless specifically		**************************************	50.00	
		imposed on a sale with less than permanent use?	Yes	G.S. 105-164.4(a)(6b)	1/1/2010	
	*Commercial Commercial					
	anager and a second	D3. Is the state's tax on specified digital products,	Discourage of the Control of the Con	· ·		Name of the state
	300 P 100 P	digital audio-visual works, digital audio works, or				
	STREET, STREET	digital books construed to apply only on a sale	TO THE PERSON NAMED IN COLUMN TO THE			
	Property	which is not conditioned upon continued payment	1	No.		
	90000	from the purchaser unless specifically imposed		***************************************		
	THE PROPERTY OF THE PROPERTY O	on a sale which is conditioned upon continued				
	and the second	payment from the purchaser?	Yes	G.S. 105-164.4(a)(6b)		
		D4. Does the state's taxability matrix indicate if				
	-	the state's tax is imposed on a product				
- Control of the Cont	The second	transferred electronically to a person other than	and the same of th			
and		the end user or on a sale with the right of less		The state of the s		
	ou care	than permanent use granted by the seller or				
	Nav-room	which is conditioned upon continued payment	Disposance of the Control of the Con			
	anna anna	from the purchaser?	Yes			
		G. Is the state's tax treatment of the sale of a				
	THE PROPERTY OF THE PROPERTY O	digital code the same as the tax treatment of				
	november of the state of the st	specified digital product or product delivered		G.S. 105-164.3(36) and		
	MINISTATION OF THE PROPERTY OF	electronically to which the digital code relates?	Yes	G.S. 105-164.4(a)(1)		Exemptions pursuant to 105-164.13(43)
	Use of Specified Digital			1		Example to Section 10 to 10 (10)
Section 333	Products	Effective January 1, 2010				
		Does the state include any product transferred				
	unaugu de la companya	electronically in its definition of tangible personal				
	THE PROPERTY OF THE PROPERTY O	property?	Yes	G.S. 105-164.3(46)		Software and digital code
	Prohibited replacement			5.15.1.15		Ontide district digital coop
Section 334	mxes				100	
		Does the state have any prohibited replacement	and the same same same same same same same sam			
		taxes?	No			
Section 401	Seller participation					
	l	A. Does the state participate in the Governing				
	STATE OF THE PROPERTY OF THE P	Board's online registration system?	Yes	The state of the s		
		B. Does the state provide that it will not use a	***************************************			
		seller's registration with the central registration		Name of the latest and the latest an		
		system and collection of taxes in member states		- Consideration		
		in determining whether seller has nexus with				
		state for tax at any time?	Yes	G.S. 105-164.42E(5)		
Section 402	Amnesty for registration			(5)		
		A1. Does the state provide amnesty to a seller				
	Services .	who registers to pay or collect and remit				
	PERMANAN	applicable tax in accordance with Agreement,		- Land		
	CRIC INTERPRETATION	provided the seller was not so registered in state		ALCOHOL STATE OF THE STATE OF T		
	ADOPTED DECEMBER 14.	in 12-month period preceding effective date of		oueseque.		Sales and Use Tax Amnesty Ntoice dated
	2006	state's participation in the Agreement?	Yes	G.S. 105-164,42K		September 2005
	1	proces a becombined in the College of the College o	4 No. Let	june 100 retriters	10/1/2000	Ooptonibor 2000

			r	T.	T	
	10 may 10	A.C. Change the adata arounded that the increase to will	The second secon			
	was a second	A2. Does the state provide that their amnesty will				
		preclude assessment for tax together with penalty				
		and interest for sales made during the period the				
		seller was not registered in the state, provided				
		registration occurs within 12 months of effective				
		date of state's participation in the Agreement?	Yes	G.S. 105-164.42K	10/1/2005	100
	S-COLUMN TO THE COLUMN TO THE	A3. Does the state provide amnesty to sellers				
	eoperation	registered prior to when the state joins the				
		Agreement?	Yes	G.S. 105-164.42K	10/1/2005	
		B. Does the state provide that its amnesty is not				
		available to a seller who has received a notice of				
		audit from that state and the audit is not yet				
	CRIC INTERPRETATION	resolved, including any related administrative and				
	ADOPTED APRIL 18, 2006	judicial processes?	Yes	G.S. 105-164.42K	10/1/2005	
		C. Does the state provide that its amnesty does				
	CRIC INTERPRETATION	not apply to taxes already paid to the state or to		ROMAN	DOGGO	
	ADOPTED APRIL 18, 2006	taxes already collected by a seller?	Yes	G.S. 105-164.42K	10/1/2005	
	, (LL) / 11 11 10, 2000	mando andday bollooted by a sollor:	100	G.G. 100-104.421X	10/1/2005	the second secon
	***	D. Does the state provide that its amnesty is fully		**	and the state of t	
	The state of the s	effective, absent fraud or misrepresentation of		en e		
		material fact, as long as the seller continues		and the state of t		

	ODIO INTERDIDETATIONO	registration and continues payment of taxes for		- Anna		
	CRIC INTERPRETATIONS	period of at least 36 months? Did the state toll its		MINOR CONTRACTOR CONTR		
	ADOPTED AUGUST 29,	statute applicable to asserting a tax liability				
	2006 & DECEMBER 14, 2006	during 36 month period?	Yes	G.S. 105-164.42K	10/1/2005	
	115,400	E. Does the state provide that its amnesty is		Display		
	MACHINE	applicable only to taxes due from a seller in its				
	SECTION OF THE PROPERTY OF THE	capacity as seller and not in its capacity as a				
		buyer?	Yes	G.S. 105-164.42K	10/1/2005	
Section 403	Method of remittance					
	MENANTHAL	Does the state provide that the seller may select		PRINCE		
	To a contract of the contract	one of the technology models?	Yes			
	600	A. Model 1-seller selects CSP as agent to				
	MANAGE AND ASSESSMENT ASSESSMENT AND ASSESSMENT ASSESSME	perform all functions except remit tax on its own		0000		
	200	purchases?	Yes	G.S. 105-164.42I		
		B. Model 2-seller selects CAS which calculates				
		amount of tax due?	Yes	G.S. 105-164.42H		
		C. Model 3-seller utilizes own proprietary system				
	TIFACAGO	that has been certified as a CAS?	Yes	G.S. 105-164.42J		
Section 404	Registration by an agent					
		Does the state provide that the seller may be				
		registered by an agent?	Yes	G.S. 105-164,421		
		Marian de la companya del companya de la companya del companya de la companya de			I	
	This isn't a compliance issue				Vocasion	
	, ,	Does the state require that the written agent			Network	
	their agents should know.		No		New York Control of the Control of t	
- 1	Provider and System	appointment to administer to the diete:	5 95/			
Section 501	Certification					
Country 301		A. Does state law provide for provider and				
		system certification to aid in the administration of				
	1	sales and use tax collection?	Yes	G.S. 105-164.42I		
L	J	paico anu use lax conection:	100	U.O. 100-104.421		

	State review and approval of Certified Automated System Software and Certain Liability Relief					
Section 502	Centain Claumy nemer	A. Can the state confirm that it reviews software submitted for certification as a CAS under				
4-12-22-24-11		Section 501? B. Does the state provide liability relief to CSP's and model 2 sellers for reliance on the	Yes			
		certification? C. Does the state provide liability relief to CSP's in the same manner as provided to sellers under	Yes	G.S. 105-164.42H and	4	
		Section 317? E. Does the state allow the CSP or model 2 seller 10 days to correct classification of items found to be in error before holding the CSP or model 2	Yes	G.S. 105-164.28 and 28A		
	Monetary allowance under		Yes			Included in contract terms
Section 601	Model 1	A. Does the state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the contract between the governing board and the CSP?	Yes	G.S. 105-164.42I		
Section 602	Monetary allowance for Model 2 sellers	ane cor:	Tes	0.3. 103-104.421		
		Does the state provide monetary allowance to Model 2 sellers pursuant to the Governing Board's rules?	Yes	G.S. 105-164.42E(7)		
Section 603	Monetary allowance for Model 3 sellers and all other sellers that are not under Models 1 or 2					
		A. Does state law provide for a percentage of revenue monetary allowance for a period not to exceed 24 months for a voluntary Model 3 seller's registration and all other sellers that are not using Models 1, 2, or 3?		G.S. 105-164.42E(7)		
Section 604	Monetary allowance for sellers impacted by origin sourcing	Effective January 1, 2010				

	w _g			-		Y
		Does the state provide reasonable compensation for the incremental expenses in establishing or maintaining a uniform origin system for administering, collection and remitting sales and use taxes on origin-based sales? APPENDIX C - LIBRARY OF DEFINITIONS Please verify for each item that the state uses the definition provided by the Agreement. If the item is not applicable in your state, answer "N/A."	No			
Part I	Administrative definitions	answer N/A.	 	to the second second		
Patti	Auministrative delinitions	Bundled transaction	Yes	G.S. 105-164.4D and Sales and Use Tax Technical Bulletin 34-25 G.S. 105-164.3(6) and		
				Sales and Use Tax		5 A COLOR OF THE C
		Delivery charges	Yes	Technical Bulletin 38-2		
	CRIC INTERPRETATION ADOPTED DECEMBER 14, 2006 AND SEPTEMBER 5, 2008		ung changad photograph by a manuscure			
		Direct mail	Yes	G.S. 105-164.3(7a)		
			november of the second of the	G.S. 105-164.3(17) and Sales and Use Tax		
		Lease or rental	Yes	Technicla Bulletin 23-1	7	
		Purchase price	Yes	G.S. 105-164.3(33)		
		Retail sale or Sale at retail	Yes	G.S. 105-164.3(34)		
	***************************************	Sales price	Yes	G.S. 105-164.3(37)		
	CRIC INTERPRETATION	Telecommunications nonrecurring charges	N/A	0.0.105.404.040		
0.44	ADOPTED MAY 12, 2009	Tangible personal property	Yes	G.S. 105-164.3(46)		
Part II	Product definitions	CLOTHING Clothing	Yes	G.S. 105-164.3(3)		
		Clothing accessories or equipment	Yes	G.S. 105-164.3(4)		
		Essential clothing	N/A	G.G. 700-104.5(4)		
	CRIC INTERPRETATION ADOPTED AUGUST 29,	2.000/radi violaning				
	2006	Fur clothing	N/A			
		Protective equipment	Yes	G.S. 105-164.3(31)		
		Sport or recreational equipment	Yes	G.S. 105-164.3(42)		
		COMPUTER RELATED	Von	G.S. 105-164.3(4b)		
 	CRIC INTERPRETATION	Computer	Yes	G.G. 103-104.3(40)		
	ADOPTED MAY 12, 2009	Computer software	Yes	G.S. 105-164.3(4c)		
		Delivered electronically	Yes	G.S. 105-164.3(5d)		
		Electronic	Yes	G.S. 105-164.3(8d) G.S. 105-164.3(17a)		
	CRIC INTERPRETATION	Load and leave	Yes	G.S. 105-164.3(1/a)		
	ADOPTED MAY 12, 2009	Prewritten computer software	Yes	G.S. 105-164.3(29a)	Social Control	
	ADOI 1110 MAT 12, 2009	Computer software maintenance contract	No	C.O. 100-104.0(29a)		
		Mandatory computer software maintenance				
		contract	No			

		Continued annual description of the continued and the continued an	T	7	Γ	or the state of th
	TENNEN	Optional computer software maintenance				
		contract	No			
		DIGITAL PRODUCTS				
		Specified digital products	No			
		Digital audio-visual works	Yes	G.S. 105-164.3(1g)		
		Digital audio works	Yes	G.S. 105-164.3(1e)		
		Digital books	No			
		FOOD AND FOOD PRODUCTS				
				G.S. 105-1643(10) & G.S.		
		Alcoholic beverages	Yes	18B-101		Exlouded from the definition of food.
	COIC WEEDS SET VIOL	Bottled water	No			Included in food.
	CRIC INTERPRETATION ADOPTED SEPTEMBER 20,		**************************************	Takaban da sa		
	2007	Candy	Yes	G.S. 105-164.3(2)		
	- Contraction	Dietary supplement	Yes	G.S. 105-164.3(7)		
				G.S. 105-164.3(10) and		
		Food and food ingredients	Yes	G.S. 105-164.13B		
		Food sold through vending machines	Yes	G.S. 105-164.3(11)		
	CRIC INTERPRETATION ADOPTED APRIL 18, 2006 &		A CONTRACTOR OF THE CONTRACTOR	walk-proposed proposed propose		
	DECEMBER 14, 2006	Prepared food	Yes	G.S. 105-164.3(28)		
		Soft drinks	Yes	G.S. 105-164.3(40)		
				G.S. 105-164.3(10) and		
		Tobacco	Yes	G.S. 105-113.4(11a)		
		HEALTH-CARE				
	CRIC INTERPRETATION					
	ADOPTED JUNE 23, 2007	Drug	Yes	G.S. 105-164.3(8a)		
		Durable medical equipment (effective 1/1/08)	Yes	G.S. 105-164.3(8b)		4.14.14.14.14.14.14.14.14.14.14.14.14.14
		Grooming and hygiene products	N/A		**************************************	THE THE STATE OF T
		Mobility enhancing equipment	Yes	G.S. 105-164.3(21a)		
***************************************		Over-the-counter-drug	Yes	G.S. 105-164.3(25a)		
		Prescription	Yes	G.S. 105-164.3(29)		
		Prosthetic device	Yes	G.S. 105-164.3(30b)		
		TELECOMMUNICATIONS				
		The following are Tax Base/Exemption terms:				
		Ancillary services	Yes	G.S. 105-164.3(1a)		All ancillary services taxed alike
		Conference bridging service	N/A			
		Detailed telecommunications billing service	N/A			
		Directory assistance	N/A			
		Vertical service	N/A			
	-	Voice mail service	N/A			
		Telecommunications service	Yes	G.S. 105-164.3(48)	7/1/2007	
		800 service	N/A			
		900 service	N/A			
			N/A	and the same of th		
		Mobile wireless service	N/A			
		Paging service	N/A			
		Prepaid calling service	Yes	G.S. 105-164.3(27)		Request was sent to the 2010 General Assembly to strike the word "wireline" from the definition but the technical correction did not make it through session. No tax rammifications.
		Prepaid wireless calling service	Yes	G.S. 105-164.3(27a)	7/1/2007	
L	l	It ropord smotodo cannig dereto	1100	10.0. 100-104.0(E10)	771/2007	L

	Private communications service	Yes	G.S. 105-164,4C(h)(7)	7/1/2007

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	School supply	Yes	G.S. 105-164.3(37d)		
	Rain check	Yes	H.5	A CONTRACTOR OF THE CONTRACTOR	
THE STATE OF THE S			Technical Bulletin 34-24	DP-PAGE	
			Sales and Use Tax		
	Layaway sale	Yes	H.3	200	
			Technical Bulletin 34-24		
Yan engale			Sales and Use Tax		A CONTRACTOR OF THE CONTRACTOR
	Energy Star qualified product	Yes	G.S. 105-164.3(8g)	7/16/2008	
	Eligible property	Yes	H.3		
Name of the state			Technical Bulletin 34-24		
Books			Sales and Use Tax		(17.57)
	Disaster Preparedness Fastening Supply	N/A			
	Disaster Preparedness Food-Related Supply	N/A			
	Disaster Preparedness Safety Supply	N/A			
	Disaster Preparedness General Supply	N/A			
	Disaster Preparedness Supply	N/A			
II Sales Tax Holiday I			ex of Definitions, Appendix B (JP)		
	Residential telecommunications service	N/A			
	Pay telephone service	N/A			
	Intrastate	N/A			
	Interstate	N/A			
	International	N/A			
	Coin-operated telephone service	N/A			
	Base/Exemption Terms:		***		
	The following are Modifiers of Sales Tax				
	Value-added non-voice data service	Yes	J.2.s		
		l	Sales and Use Tax Technical Bulletin 21-1		

Notes:

The Certificate of Compliance was revised on **May 19, 2010**, to reflect amendments to the Agreement as approved by the Streamlined Sales Tax Implementing States through **April 30, 2010**.

Certificate of Compliance Attestation

As the chief executive of the state's tax agency, I declare that this Certific and complete to the best of my knowledge and belief.	cate of Compliance is true, correct,
	Signature
	Secretary of Revenue
	Title
	North Carolina
	State
	10/28/2010
	Date