CERTIFICATE OF COMPLIANCE -- STATE OF NORTH CAROLINA Revised June 2011

SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS		practice (Yes or No). Enter	If so, provide the citation for legal authority (statute, case, regulation, etc.)	For SST conforming changes, provide effective dates.	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section 301	State level administration					
		Does the state provide state level administration of state and local sales and use taxes? Are sellers <u>and purchasers</u> only required to register with, file returns and remit funds to a state- level authority?	Yes	G.S. 105-469		
		Does the state provide for the collection of any	res	G.S. 105-471		
		local taxes and distribute them to the appropriate taxing jurisdictions?	Yes	G.S. 105-469 G.S. 105-472		
			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 <u>and</u> <u>purchasers</u> registered under the Agreement- except where authorized by state law to conduct an audit for the state and all local jurisdictions, subject to the same cofidentiality and other protections and the same administrative and appeal procedures granted audits conducted by				
		the state?	Yes	G.S. 105-469		State conducted audits only
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, mobile homes, <u>fuels used to power motor vehicles, aircraft,</u> <u>locomotives, or watercraft, or electricity, piped</u> <u>natural or artifical gas or other fuels delivered by</u> <u>the seller?</u> <u>Does the tax base differ for state and local</u> <u>jurisdictions for motor vehicles, aircraft,</u> <u>watercraft, modular homes, manufactured homes</u> <u>or mobile homes?</u>	Yes	G.S. 105-467, G.S. 105-483, G.S. 105-497, G.S. 105-507.2, G.S. 105-536, G.S. 105-474	10/1/2003 & 1/1/2006	Technical changes effective June 27, 2011; SB 267, s. 45, S.L. 11-330. Food exceptions noted under Section 308 A.2. Motor vehicles are exempt from sales and use tax (G.S. 105- 164.13(32)). Aircraft, watercraft, modular homes, manufactured and mobile homes are subject to preferential State sales taxes only.

		Does the tax base differ for state and local jurisdictions for fuels used to power motor vehicles, aircraft, locomotives or watercraft?	No	G.S. 105-164.4, G.S. 105-164.13 G.S. 105-467	G.S. 105-164.13(11) specifically exempts motor fuel as defined in G.S. 105-449.60. (Motor fuels tax). G.S. 105-164.13(11a) exempts sales of diesel fuel to railroad companies for use in rolling stock other than motor vehicles.
		Does the tax base differ for state and local jurisdictions for electricity, piped natural or artifical gas or other fuels delivered by the seller?	Yes	G.S. 105-164.4, G.S.105-164.13 G.S. 105-467	Electricity is subject to State tax at either 3% or 2.83% unless specifically exempt. Piped natural gas is subject to an excise tax pursuant to G.S. 105-187.41. Other exemptions from State and local sales taxes for fuel noted throughout 105-164.13.
Section 303	Seller registration				
		Is the state capable of pulling registration information from the central registration system?	Yes		
		Does the state exempt a seller without a legal 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		State rate decrease of July 1, 2011 included in Form E-505 mailed to taxpayers during 4th quarter 2010 and posted on website October 2010. Additional reminders posted to website on 5/13/11
		A2. Does the state limit the effective date of a rate change to the first day of a calendar quarter?	No		State sales tax rate change is not limited to 1st day of a calendar quarter. 30 day hold harmless provision enacted for 9/1/09 State rate increase (Session Law 2009-575). July 2007 and August 2007 hold harmless provisions enacted through legislation. G.S. 105-466 limits and local rate changes to 1st day of a calendar quarter.
		A3. Does the state notify sellers of legislative changes in the tax base and amendments to sales and use tax rules and regulations?	Yes		Form E-505 provided to all registered taxpayers annually after legislative session.
		C. Does the state limit the relief of the sellers obligation to collect sales or use taxes for that member state if the seller failed to receive notice or the state failed to provide notice or limit the 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	G.S. 105-467, G.S. 105-483, G.S. 105-497, G.S. 105-507.2, G.S. 105-536	
		A. Does the state limit the effective date of local rate changes to the first day of a calendar quarter after a minimum of 60 days notice?	Yes	G.S. 105-466	
			EL 10010A01		

B. Does the state limit the effective date of local rate changes from catalog sales wherein the purchaser computed the tax based on local tax rates published in the catalog of up the first day of a calendar quarter after a minimum of 120 days of a calendar quarter after a minimum of 120 days Yes 0.5. 105-466 7/15/2003 C. Does the state limit local boundary changes for the purposes of sales and use taxes to the first day of calendar quarter after a minimum of 00 days notice? Yes 0.5. 105-466 7/15/2003 D. Does the state provide and maintain a database with boundary changes? Yes 0.5. 105-164.42E 10/1/2006 E. Does the state provide and maintain a database identifying all juris/citional rate information using the FIPS codes? Yes 0.5. 105-164.42E 10/1/2006 F. Does the state provide and maintain a database identifying all juris/citional rate information using the FIPS codes? Yes 0.5. 105-164.42E 10/1/2006 F. Does the state provide and maintain a database identifying scoles? Yes 0.5. 105-164.42E 10/1/2006 G. Does the state provide and maintain a database that assigns each five digit and nine digit zip code within the member state to the proper tax rate and jurisdiction? Yes 0.5. 105-164.42E 10/1/2006 G. Does the state particle are in that zip code includes more tax rate? Yes 0.5. 105-164.42E 10/1/2006 G. Does the state provide address-based boundary database records in the same format as answer the following questions. Yes 0.5. 105-164.42E <t< th=""></t<>
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Federal Mobile Telecommunications Sourcing Act? Yes H. If the state has met the requirements of subsection (F) and elected to certify vendor provided address-based databases for assigning tax rates and jurisdiction: Have certified one vendor's database based on <u>sample</u> rec and verified that the correct jurisdiction are associated with address. 1. Are those databases in the same format as the database records approved pursuant to (G) of this section? No
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database records approved pursuant to (G) of this section? No
section? No
2. Do these detabases most the requirements of
2. Do those databases meet the requirements of
the Federal Mobil Telecommunications Sourcing
Act (4 U.S.C.A. Sec. 119 (a))? No
Section 306 Relief from certain liability
Section 300 Renet non-certain nability
Does the state relieve sellers and CSPs from
liability to the state and its local jurisdictions for
collecting the incorrect amount of tax because of
reliance on state provided data on rates, boundaries and initialistics assignments?
boundaries, and jurisdiction assignments? Yes G.S. 105-264 10/1/2005
Database requirements and Section 307 exceptions
Section 307 exceptions SI 10019A01

-						
		A. Does the state provide a database per Section				
		305, in downloadable format?	Yes		10/1/2005	
		If the state designates a vendor to provide the				
		Section 305 database does the vendor's database				
		meet the requirements of Sections 305, 306 and				
		307 and is provided at no cost to the user of the				
		database?	N/A			
Section 308	State and local tax rates					
		A1. Does the state have more than one state				
		sales and use tax rate on items of personal				
		property or services except for fuel used to power				
		motor vehicles, aircraft, locomotives, or				
						Telcommunication service and ancillary service, video
		watercraft, or to electricity, piped natural or				programming, and spirituous liquor other than mixed beverages
		artificial gas, or other fuels delivered by the seller,				are subject to the "combined general rate" which is the State's
		or the retail sale or transfer of motor vehicles,				general rate of tax set in G.S. 105-164.4(a) plus the sum of the
		aircraft, watercraft, modular homes, manufactured				rates of the local sales and use taxes authorized by Subchapter
		homes, or mobile homes?	No	G. S. 105-164.4		VIII for every county in the State.
				G.S. 105-164.4, G.S. 105-164.13B,		
				G.S. 105-467,		
		A2. Does the state have a single additional tax		G.S. 105-483,		Food and food ingredients subject to 2% local tax in NC that is
		rate on food and food ingredients and drugs as		G.S. 105-498		administered as if it were a State tax. Drugs are taxable unless
		defined by state law pursuant to the Agreement?	Yes	S. L. 1967-1096 (Mecklenburg)		they are "required by federal law to be dispensed only on prescription."
		defined by state law pursuant to the Agreement?	165	с, с,	10/1/2003	prescription.
				G.S. 105-466,		
				G.S. 105-468, G.S. 105-483,		
				G.S. 105-498,		
				G.S. 105-507.2,		
		B1. If the state has local jurisdictions with a sales		G.S. 105-537		
		or use tax, does any local jurisdiction have more		S. L. 1967-1096		
		than one sales tax rate or one use tax rate?	No	(Mecklenburg)		County rates are either 2%, 2.25% or 2.50%
		B2. If the state has local jurisdictions with a sales				
		and use tax are the local sales and use tax rates				Counties may levy additional rates under G.S. 105-507.2 and
		identical?	No			105-537. Same taxable base for all local jurisdictions.
Section 310	General sourcing rules					
		A. Does the state source a retail sale, excluding				
		lease or rental, of a product as follows:				
	CRIC INTERPRETATION					
		1. If reaching at huginess leastion of action them				
	ADOPTED SEPTEMBER 20,	1. If received at business location of seller, then				
	2007	sourced to that location?	Yes	G.S. 105-164.4B(a)(1)		
		2. If not received at business location of seller,				
		then sourced to location of receipt?	Yes	G.S. 105-164.4B(a)(2)		
		3. If subsections 1 & 2 do not apply, then sourced				
		to address of purchaser in business records of				
		seller that are maintained in ordinary course of				
		seller's business?	Yes	G.S. 105-164.4B(a)(3)a.		

4. If subsections 1, 2 & 3 do not apply, then	
sourced to address of purchaser obtained during	
consummation of sale, including address of	
purchaser's payment instrument, if no other	
address is available? Yes G.S. 105-164.4B(a)(3)b.	
E lí subsections 1, 2, 2, 4 de net emply	
5. If subsections 1, 2, 3 & 4 do not apply,	
including the circumstance in which the seller is	
without sufficient information to apply the previous	
rules, then sourced to location from which tangible	
personal property was shipped, from which digital	
good or computer software delivered	
electronically was first available for 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	
tangible personal property as follows:	
1. If recurring periodic payments, the first periodic	
payment is sourced the same as a retail sale.	
Subsequent payments are sourced to the primary	
property location for each period covered by the	
payment? Yes G.S. 105-164.4B(b)(1)	
G.S. 105-164.4B(a) &	
Sales and Use Tax	
2. If no recurring periodic payments, then sourced Technical Bulletin 23-	
in accordance with rules of retail sale? Yes 17 2.d	
C. Does the state source a lease or rental of	
motor vehicles, trailers, semi-trailers, or aircraft	
CRIC INTERPRETATION that do not qualify as transportation equipment as	
ADOPTED APRIL 18, 2006 follows:	
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) &	
Sales and Use Tax	
2. If no recurring periodic payments, then sourced Technical Bulletin 23-	
in accordance with rules of retail sale? Yes 17 2.d	
D. Does the state source the retail sale, including	
lease or rental, of transportation equipment in	
accordance with rules for retail sale? Yes G.S. 105-164.4B(b)(3) 7/15/2003	
1. Does the state define transportation equipment	
pursuant to in Section 310, subsection D? Yes G.S. 105-164.4B(c)	
Election for Origin-Based	
n 310.1 sourcing Effective January 1, 2010	
Has the state elected to source the retail sale,	
excluding lease or rental, of tangible personal	
Inconerty and digital goods on where the order is	ne product at the business
property and digital goods on where the order is Unless the purchaser receives the	
received? No location of the seller.	

	General sourcing					
Section 311	definitions					
		For the purposes of Section 310, subsection (A), does the state define the terms "receive" and "receipt" to mean: taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital goods, whichever comes first? Note: The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the	N	Sales and Use Tax Technical Bulletin 51-2A.	6/27/11 - digital	G.S. 105-164.4B amended effective June 27, 2011; SB 267, s. 29, S.L. 11-330, a purchaser receives digital property when the purchaser takes possession of the property or makes first use of the property, whichever comes first."
Section 313	Direct mail sourcing	purchaser.	Yes	G.S. 105-164.4B	property.	
Section 313	Direct mail sourcing					
	Effective date 9-29-09	A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax to which the permit pertains?	Yes	G.S. 105-164.27A(a1) and Sales and Use Tax Technical Bulletin 7-17 B.	12/1/2008	
	Effective date 9-29-09	A 3. Does the state provide that upon receipt of jurisdictional information, the seller shall collect tax according to purchaser's submitted information and in the absence of bad faith, seller is relieved of further liability?	Yes	Sales and Use Tax Technical Bulletin 7-17 B.	12/1/2008	
	Effective date 9-29-09	A 4. For advertising and promotional Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(5) if the purchaser does not provide a direct pay permit, Exemption Certificate claiming direct mail, or jurisdictional information?	Yes	Sales and Use Tax Technical Bulletin 7-17 B.	12/1/2008	
	Effective date 9-29-09	B 1. For other Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(3) if the purchaser does not provide a direct pay permit or an Exemption Certificate claiming direct mail?	Yes	Sales and Use Tax Technical Bulletin 7-17 B.	12/1/2008	
	Effective date 9-29-09	B.3 For other direct mail does the state provide that upon receipt of a direct pay permit, exemption certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax?	Yes	G.S. 105-164.27A(a1) and Sales and Use Tax Technical Bulletin 7-17 B.	12/1/2008	
-	Origin-based direct mail					
Section 313.1	sourcing	A line the state edepted the evicin here the state				
		A. Has the state adopted the origin-based direct mail sourcing?	No			

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 Telecommunications				
		Sourcing Act?	Yes	G.S. 105-164.4C(a2)(1)		
		C2. Does the state source the sale of post-paid				
		calling service to the origination point of the				
		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				
		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)		
		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				
		are located entirely within one jurisdiction or levels				
		of jurisdictions?	Yes	C S 105 164 4C(a)(1)		
	l		162	G.S. 105-164.4C(e)(1)		

	l		1	1	
		C4c. For the sale of private communication			
		service, does the state source fifty percent in			
		each level of jurisdiction in which the customer			
		channel termination points are located when			
		service for segments of a channel between two			
		customer channel termination points located in			
		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			
		service, does the state source to each jurisdiction			
		based on the percentage determined by dividing			
		the number of customer channel termination			As stated in response to 2010 compliance review "the statute
		points in such jurisdiction by the total number of			does not clarify that the calculation is for use for 'service for
		customer channel termination points when service			segments of a channel locted in more than one jurisdiction or
					levels of jurisdiction and which segmets.' However, reading
		for segments of a channel located in more than			NCGS 105-164.4C(e) in its entirety, indicates gross receipts
		one jurisdiction or levels of jurisdiction and which			from private telecommunications service are sourced consistent
		segments are not separately billed?	Yes	G.S. 105-164.4C(e)(4)	with Section 314 requirements."
		D. Does the state source the sale of Internet			
		access service to the customer's place of primary			
		use?	N/A		
		E. Does the state source the sale of an ancillary			
		service to the customer's place of primary use?	Yes	G.S. 105-164.4C(a)	
	Telecom sourcing	service to the customer's place of primary use?	165	G.S. 105-104.40(a)	
Section 315	definitions				
		Does the state define the following terms in			
		sourcing telecommunications:			
		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. 105-164.4C(h)(1a)	
				Sales & Use Tax Technical	
		D. Communications channel?	Yes	Bulletin 21-1J.2.f.	
	1				
				Sales & Use Tax Technical	
		E. Customer?	Yes	Bulletin 21-1J.2.g	
				Sales & Use Tax Technical	
		F. Customer channel termination point?	Yes	Bulletin 21-1J.2.g.	
			100	2 4.10 11 2 1 10.2.g.	
				Sales & Use Tax Technical	
		G. End user?	Yes	Bulletin 21-1J.2.i.	
				Sales & Use Tax Technical	
		H. Home service provider?	Yes	Bulletin 21-1J.2.j.	
		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)	Effective June 27, 2011; SB 267, s. 17, S.L. 11-330, amended the definition to remove "wireline." In response to the 2010 compliance review, the Department provided the following explanation and was not found out of compliance. "The definition of "postpaid calling service" as defined per NCGS 105-164.4C(h)(5) does not contain the specific language "[a] postpaid calling service includes a telecommunication service, except a prepaid wireless calling service, that would be a prepaid calling service." The definition of "postpaid calling service except it is not exclusively a telecommunication service. "The definition of "postpaid calling service includes a service that meets all the requirement of a prepaid wireline telephone calling service, except the exclusive use requirement." The definition of postpaid calling service is defined within NCGS 105-164.4C that is specific to telecommunications service and ancillary service."
					date; SB 267, s.15.(a), S.L. 11-330, amended the definition to
		L. Prepaid calling service?	Yes	G.S. 105-164.3(27)	remove 'wireline."
		M. Prepaid wireless calling service?	Yes	G.S. 105-164.3(27a)	
		N. Private communication service?	Yes	G.S. 105-164.4C(h)(7)	
		O. Service address?	Yes	Sales & Use Tax Technical Bulletin 21-1J.2.s.	
Section 316	Enactment of Exemptions				
		Product-based exemptions. If the state exempts a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes	G.S. 105-164.13	
		Product-based exemptions. Can the state confirm that where the Agreement has a definition for a product that the state exempts, the state does not exempt specific items included within that product definition unless the definition sets out an exclusion for such item.	Yes	G.S. 105-164.13	
		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 Definitions does the state do so consistent with Part II and Section 327? Use-based exemptions. Can the state confirm that any use based exemption for an item does	Yes	G.S. 105-164.13	
		that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes 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:			
		1. Seller shall obtain identifying information from			
		purchaser and reason for claiming exemption?	Yes	G.S. 105-164.28	
		2. Purchaser is not required to provide signature,			
		unless paper exemption certificate?	Yes	G.S. 105-164.28	
		3. Seller shall use standard form for claiming exemption electronically?	Yes	G.S. 105-164.42E(2)(b) Sales and Use Tax Technical Bulletin 52-5A.	Or pertinent data elements are provided.
		4. Seller shall obtain same information for proof regardless of medium?	Yes	G.S. 105-164.28 G.S. 105-164.28A Sales and Use Tax Technical Bulletin 52-5A.	Signature not required for remote sale.
		5. Does the state issue identification numbers to exempt purchasers that must be presented to sellers?	Yes	G.S. 105-164.27A, G. S. 105-164.28 & G. S. 105-164.28A	
		6. Seller shall maintain records of exempt transaction and provide to state when requested?	Yes	G.S. 105-164.22	
	The Governing Board has not defined "does not burden sellers". The burden is on each state to prove that something other than a direct- pay permit or exemption certificate meets this provision.	 Does the state administer use-based and entity-based exemptions when practicable through a direct pay permit, an exemption certificate, or another means that does not burden sellers. 	Yes	G.S. 105-164.27A, G.S. 105-164.28 & G. S. 105-164.28A	
		8. In the case of drop shipment sales, does the state allow a third party vendor to claim a resale exemption based on an exemption certificate provided by its customer/re-seller or any other acceptable information available to the third party vendor evidencing qualification for a resale exemption, regardless of whether the customer/reseller is registered to collect and remit sales and use tax in the state where the sale is sourced?	Yes	G.S. 105-164.28 and Sales & Use Tax Technical Bulletin 42-3 and 42-4	
		B. Does the state relieve the seller from any tax if it is determined that the purchaser improperly claimed an exemption and hold the purchaser liable for the tax, assuming the exceptions in the section?	Yes	G.S. 105-164.28 and Sales & Use Tax Technical Bulletin 52-5	

	C. Does the state relieve a seller of the tax				
	otherwise applicable if the seller obtains a fully				
	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		& Use Tax Technical		
	of sale?	Yes	Bulletin 52-5		

		1	T		
		D.1. Does the state provide the seller with 120			
		days subsequent to a request for substantiation			
		by a state, if the seller has not obtained an			
		exemption certificate as provided in B, to obtain			
		an exemption certificate or other information			
		establishing the transaction was not subject to			
		tax?	Vaa	Sales & Use Tax Technical	
			Yes	Bulletin 52-5	
		D.2. Subsequent to the 90-day period provided in			
		B., does the state relieve a seller of the tax for			
		exemption certificates taken in good faith or other			
		information establishing the transaction was not			
		subject to tax that are obtained by the seller as		Sales & Use Tax Technical	
		provided in D.1.?	Yes	Bulletin 52-5	
		G. Does the state post the Streamlined			
		Exemption Certificate on its website?	Yes		www.dornc.com.
	The answer to this question				
	does not impact certification,	2. Does the state require purchasers to update			
	but it would provide	exemption certificate information or to reapply			
	information to taxpayers.	with the state to claim certain exemption?	No		
		3. Does the state relieve a seller of tax if the			
		seller obtains a blanket exemption certificate for a			
		purchaser with which the seller has a recurring		Sales & Use Tax Technical	
0		business relationship?	Yes	Bulletin 52-5	
Section 318	Uniform tax returns				
		A. Does the state require the filing of only one tax			
		return for each taxing period for each seller for the			
		state and all local jurisdictions?	Yes	G.S. 105-164.16	
		B.1. Does the state require that returns be filed no			
		sooner than the twentieth day of the month			
		following the month in which the transaction			
		occurred?	Yes	G.S. 105-164.16	
		B.2. Does the state provide when the due date for			
		a return falls on a Saturday or Sunday or legal			
		holiday, the return shall be due the next			
		succeeding business day.	Yes	N/A	Administratively. http://www.dornc.com/fag/sales.html
		C.1. Does the state accept the SER approved by	165		rammoraryory. http://www.dome.com/nay/saids.httml
		the governing board?	Voc	N/A	Department ourrently limits to CCD's any surrently
		C 2. Does the state require the submission of	Yes	INA	Department currently limits to CSP's only currently.
		exemption information on part 2 of the SER, from-			
		nonvolunteer sellers excluding Model 4 sellers			
		without a legal requirement to register?	No		
		C.3. Does the state allow <u>a-Model 1, Model 2, and</u>	4		
		or-Model 3 sellers to submit its sales and use tax			
		returns in a simplified format that does not include			
		more data fields than permitted by the governing			
		board?	Yes		
		C 3.c. Does the state allow a model 4 seller to file			
1	Effective 1-1-2011	a SER?	Yes		Contact with Dept would be required for filing instructions.

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	Effective 1-1-2010	D. Does the state not require the filing of a return from a seller who registers under the Agreement, and indicates that it anticipates making no sales that would be sourced to that state?	Yes		
	Effective 1-1-2010	F. Does the state give notice to a seller registered under the Agreement, that has no legal requirement to register in a state, who failed to file a return, a minimum 30 days notice prior to establishing a liability amount for taxes based solely on the seller's failure to timely file?	Yes		
	Uniform rules for remittance				
Section 319	of funds				
		A1. Does the state require more than one remittance for each return?	Yes	G.S. 105-164.16	Only those taxpayers required per statute to remit a prepayment.
		A2. If the state requires more than one remittance for each return does it do so only if: (1) seller collects more than \$30,000 in sales and use taxes in state during preceding year, (2) any additional remittance to be determined through a calculation method, and (3) the seller is not required to file additional return?	Yes		Taxpayers owing more than \$180,000 per year are required to make estimated payments. Increased to \$240,000 effective October 1, 2011.
		C. Does the state allow payment to be made by both ACH Credit & ACH Debit?	Yes		Document "Electronic Funds Transfer Program" available on Department's website.
		D. Does the state provide an alternative method for "same day" payment if electronic fund transfer fails (electronic check or Fed Wire)?	Yes		Document "Electronic Funds Transfer Program" available on Department's website.
		E 1. Does the state provide that if a due date falls on <u>a Saturday, Sunday or</u> a legal banking holiday in the state, the taxes are due on the next succeeding business day?	Yes	G.S. 1-593; Rule 6a, North Carolina rules of Civil Procedure	
		E 2. Does the state provide that if a due date falls on a day the Federal Reserve Bank is closed, the taxes are due on the next day the Federal Reserve Bank is open?	Yes	G.S. 1-593; Rule 6a, North Carolina rules of Civil Procedure	
		F. Does the state require that any data that accompanies a remittance to be formatted using uniform tax type and payment type codes?	Yes		
Section 320	Uniform rules for recovery of bad debts				
		A. Does the state allow a seller to take a deduction from taxable sales for bad debts?	Yes	G.S. 105-164.13(15)	

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		B. Does the state use the definition of bad debt				
		found in 26 U.S.C. Sec. 166 as basis for				
		calculating a bad debt recovery, excluding:				
		financing charges or interest; sales or use taxes				
		charged on purchase price; uncollectible amounts				
		on property that remains in possession of seller				
		until full price paid; expenses incurred in attempt		Sales & Use Tax Technical		
		to collect debt, and repossessed property?	Yes	Bulletin 45-4		
		C1. Does the state allow bad debts to be				
		deducted on the return for the period during which				
		the bad debt is written off as uncollectible on and				
		is eligible be deducted for federal income tax		Sales & Use Tax Technical		
		purposes?	Yes	Bulletin 45-4		
		C2. If the seller is not required to file a federal				
		income tax return does the state allow bad debts				
		to be deducted on the return for the period during				
		which the bad debt is written off as uncollectible				
		on and would be eligible be deducted for federal				
		income tax purposes if the seller was required to		Sales & Use Tax Technical		
		file a federal return?	Yes	Bulletin 45-4		
		D. Does the state require that, if a deduction is				
		taken for a bad debt and the debt is subsequently				
		collected in whole or in part, the tax on the				
		amount so collected must be paid and reported				
		on the return files for the period in which the		Sales & Use Tax Technical		
		collection is made?	Yes	Bulletin 45-4		
		E. Does the state provide that, when the amount				
		of a bad debt exceeds taxable sales for period				
		when written off, a refund claim may be filed				
		within the applicable statute of limitations				
		(measured from due date of return on which bad		Sales & Use Tax Technical		
		debt could first be claimed)?	Yes	Bulletin 45-4		
		F. Does the state provide that if filing				
		responsibilities are assumed by a CSP, the state				
		allows the CSP to claim, on behalf of the seller,		Sales & Use Tax Technical		
		any bad debt allowance?	Yes	Bulletin 45-4		
		G. Does the state provide that, for purposes of				
		reporting payment on previously claimed bad				
		debt, any payments made are applied first				
		proportionately to taxable price of property or				
		service and sales tax thereon, and secondly to		Sales & Use Tax Technical		
		interest, service charges, and any other charges?	Yes	Bulletin 45-4		
		H. Does the state permit allocation of a bad debt				
		among states if the books and records of a the				
		party support allocation among states?	Yes	G.S. 105-164.42E(2)(c)		
	Confidentiality and privacy					
Section 321	protections under Model 1					

·					
		E. Does the state provide public notification to			
		consumers, including exempt purchasers, of			
		state's practices relating to collection, use and		G.S. 105-164.42E(9)	
		retention of personally identifiable information?	Yes	G.S. 105-164.42l(b)	
		F. Does the state provide that when any			
		personally identifiable information is no longer			
		required for purposes in Section 321 subsection			
		(D)(4), such information shall no longer be		G.S. 105-164.42E(9)	
		retained by state?	Yes	G.S. 105-164.42I(b)	
		G. Does the state provide that when personally			
		identifiable information regarding an individual is			
		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)	
		information?	Yes	G.S. 105-164.42I(b)	
		H. Does the state provide that if anyone other			
		than a member state or person authorized by			
		state law or the Agreement seeks to discover			
		5			
		personally identifiable information, state makes			
		reasonable and timely effort to notify the		G.S. 105-164.42E(9)	
		individual of the request?	Yes	G.S. 105-164.42I(b)	
		 Is the state's privacy policy subject to 			
		enforcement by state's AG or other appropriate		G.S. 105-164.42E(9) G.S.	
		government authority?	Yes	105-164.42I(b)	
Section 322	Sales tax holidays				
				G.S. 105-164.13C	
		A. Does the state have sales tax holidays?	Yes	G.S. 105-164.13D	
		1. If a state has a holiday, does the state limit the			
		holiday exemption to items that are specifically			
		defined in Part II or Part III(B) of the Library of			
		Definitions and apply the exemptions uniformly to		G.S. 105-164.13C	
		state and local sales and use taxes?	Yes	G.S. 105-164.13C G.S. 105-164.13D	
		2. If a state has a holiday, does the state provide	100	5.5. 105-10 4 .15D	
		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	
		begin?	Yes	G.S. 105-164.13D	Recurring annual holiday periods
		3. If a state has a holiday, does the state apply an		G.S. 105-164.13C	
		entity or use based exemption to items?	No	G.S. 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	
		personal or non-business use?	Yes	G.S. 105-164.13D	
		4. If a state has a holiday, does the state require			
		a seller to obtain an exemption certificate or other			
		certification from a purchaser for items to be			
1		portanoution norm a purchaser for items to be	1		
		evented during a sales tay holiday?	No		
		exempted during a sales tax holiday?	No		
			No		
		B1. If a state's holiday includes a price threshold,	No		
			No Yes	G.S. 105-164.13C	

		1		1	
		B2. If a state's holiday includes a price threshold,			
		does the state exempt only a portion of the price			
		of an individual item during holiday?	No	G.S. 105-164.13C	
		C. Does the state meet each of the procedural			
		requirements for holidays?			
				Sales & Use Tax Technical	
		1. Layaway sales?	Yes	Bulletin 34-24 H.3	
		2. Bundled sales?	Yes	G.S. 105-164.4D	
			163	G.S. 105-104.4D	
				Sales & Use Tax Technical	
		3. Coupons and discounts?	Yes	Bulletin 34-24 H.2 & 4	
			163		
				Sales & Use Tax Technical	
		4. Splitting of items normally sold together?	Yes	Bulletin 34-24 H.12	
			100		
				Sales & Use Tax Technical	
		5. Rain checks?	Yes	Bulletin 34-24 H.5	
				Sales & Use Tax Technical	
		6. Exchanges?	Yes	Bulletin 34-24 H.8	
				Sales & Use Tax Technical	
		7. Delivery charges?	Yes	Bulletin 34-24 H.10	
		··· _ ··· ·· · · · · · · · · · · · · ·			
				Sales & Use Tax Technical	
		8. Order date and back orders?	Yes	Bulletin 34-24 H.9	
				Sales & Use Tax Technical	
		9. Returns?	Yes	Bulletin 34-24 H.8	
				Sales & Use Tax Technical	
		10. Different time zones?	Yes	Bulletin 34-24 H.9	
Section 323	Caps and thresholds				
		1. 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	0 0 405 404 4	Only evolved items have ease
			No	G.S. 105-164.4	Only excluded items have caps
		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	G.S. 105-164.4	
				0 0 105 107	
				G.S. 105-467 G.S. 105-468,	
				G.S. 105-468, G.S. 105-483,	
				G.S. 105-483, G.S. 105-498.	
		B. Do local jurisdictions within the state that levy		G.S. 105-498, G.S. 105-507.2,	
		sales or use tax have caps or thresholds on		G.S. 105-537	
		application of rates or exemptions that are based		S. L. 1967-1096	
		on value of transaction or item?	No	(Mecklenburg)	
		D. Does the state have cap or threshold on the	-		
		value of essential clothing?	No		
Section 224	Pounding rule				
Section 324	Rounding rule				

		1. Does the state provide that the tax computation				
			¥	Sales & Use Tax Technical		
		must be carried to the third decimal place?	Yes	Bulletin 1-5		
		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		Sales & Use Tax Technical		
		place is greater than four after?	Yes	Bulletin 1-5		
		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		Sales & Use Tax Technical		
		applied to aggregated state and local taxes?	Yes	Bulletin 1-5		
		B.2. Can the state confirm that it has repealed				
		any requirements for sellers to collect tax on				
		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				
		has provided written notice to the seller and the				
		seller has had 60 days to respond? Notice must				
		contain information necessary to determine				
		validity of request.	Yes	G.S. 105-164.11		
		D. Does the state provide for uniform language in				
		regard to presumption of a reasonable business				
		practice when a seller: I) uses either a provider or				
		a system, including a proprietary system, that is				
		certified by the state; and ii) has remitted to state				
		all taxes collected, less deductions, credits or		G.S. 105-164.11 G.S. 105-164.42H		
		collection allowances?	Yes	G.S. 105-164.421 G.S. 105-164.421		
Section 326	Direct pay permits		105	0.0.100104.421		
00011011 020	Direct pay permits	Does the state provide for a direct pay authority				
		that allows the holder of a direct pay permit to				
		purchase otherwise taxable goods and services				
		without payment of tax to the supplier at the time				
		of purchase?	Yes	G.S. 105-164.27A		
Section 327	Library of definitions		165	0.3. 103-104.27A		
Section 527		A. If term defined in Library appears in state's				
		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	100	0.0.100-104.3		
		Library definition that is contrary to meaning of				
		Library definition?	Yes	G.S. 105-164.3		
			163	0.0. 100-104.3		
		C. Except as provided in Sections 316 and 332				
		and Library, can the state confirm that it imposes				
		tax on all products and services included within				
	CRIC INTERPRETATION	each Part II or Part III(B) definition or exempt from				
			Voc	G.S. 105-164.4		
Section 328	Taxability matrix	tax all products or services within each definition?	165	G.S. 105-164.13		
Section 320			SI 10019A01			

	T	A1 lies the state completed the toyobility metric				
		A1. Has the state completed the taxability matrix				
		in the downloadable format approved by	Yes			
		Governing Board? A2. Does the state provide notice of changes in	res			
		the taxability matrix as required by the Governing				
		Board?	Yes			
		B. Does the state relieve sellers and CSPs from				
		liability to the state and its local jurisdictions for				
		having charged and collected incorrect tax	Vaa	0.0.405.004		
		resulting from erroneous data in the matrix?	Yes	G.S. 105-264		
		C. If the state taxes specified digital products, has				
		the state noted such in the taxability matrix?	Yes			
		D. If the state has a sales tax holiday, has the				
		state noted the exemption in the taxability matrix?	Vos			
	Effective date for rate	state noted the exemption in the taxability matrix?	Tes			
Section 329	changes					
Section 323	changes	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:				
		1. For a rate increase, the new rate shall apply to				
		the first billing period starting on or after the effective date?	Vaa	0.0.405.404.454		Effective June 27, 2011; SB 267, s. 27, S.L. 11-330. amended
		2. For a rate decrease, new rate shall apply to	Yes	G.S. 105-164.15A	10/1/2005, 6/27/2011	statute to resolve compliance issue from 2010
		bills rendered on or after the effective date?	Vee	0.0.405.404.454	40/4/0005	
Section 330	Bundled Transactions		Yes	G.S. 105-164.15A	10/1/2005	
Section 330	Bundled Transactions	A. Has the state adopted and does the state				
		utilize the core definition of "bundled transaction"		G.S. 105-164.4D and		
		to determine tax treatment?	Yes	Sales & Use Tax Technical Bulletin 34-25	10/1/2007	
		C. Can the state confirm that for bundled	Tes	Buileun 34-25	10/1/2007	
		transactions that include telecommunication				
		service, ancillary service, internet access, or				
		audio or video programming service the following				
		rules apply:				
		1.For transactions that include both taxable and				
1		nontaxable items, the price attributable to				
		nontaxable items is exempt if the provider can				
		identify the price by reasonable and verifiable				
		standards from its books and records.	Yes	G.S. 105-164.4D(a)(2)	10/1/2007	
L	L	Stanuarus IIUIII IIS DUUKS anu recurus.	100	G.S. 103 - 104.4D(a)(2)	10/1/2007	ļ

		 For transactions that include products subject to different tax rates, the total price may be treated as attributable to the products subject to tax at the highest tax rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes; If the state otherwise has not specifically 	Yes	G.S. 105-164.4D(a)(2)	10/1/2007	
		imposed tax on the retail sales of computer				
		software maintenance contracts, does the state				
		treat software maintenance contracts as provided				
		in this section?	Yes			
	Relief from certain liability					
Section 331	for purchasers					
		A. Does the state provide relief for purchasers from liability for penalty to that state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the following circumstances:				
		1. 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 G.S. 105-264		
		2. 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 G.S. 105-264		
		3. 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		General administrative provision.
		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				
	l	assignments?	Yes	G.S. 105-164.42L		

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Section 222	Specified Digital Products	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 "excluded from sales price" or "included in the definition".	Yes	G.S. 105-164.42L G.S. 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? D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or	No	G.S. 105-164.3(1a), (4c), (48) and (46)	1/1/2010	
		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) G.S. 105-164.13(43b)	1/1/2010	
		D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?	Yes	G.S. 105-164.4(a)(6b) G.S. 105-164.13(43b)	1/1/2010	
		D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued 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 transferred electronically to a person other than the end user or on a sale with the right of less than permanent use granted by the seller or which is conditioned upon continued payment from the purchaser?	Yes	G.S. 105-164.4(a)(6b)		

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		G. Is the state's tax treatment of the sale of a				
		digital code the same as the tax treatment of				
		specified digital product or product delivered		G.S. 105-164.3(36) and		
		electronically to which the digital code relates?	Yes	G.S. 105-164.4(a)(1)		Exemptions pursuant to G.S. 105-164.13(43)
	Use of Specified Digital					
Section 333	Products	Effective January 1, 2010				
		Does the state include any product transferred				
		electronically in its definition of tangible personal				
		property?	Yes	G.S. 105-164.3(46)		Software
	Prohibited replacement					
Section 334	taxes					
		Does the state have any prohibited replacement				
		taxes?	No			
Section 401	Seller participation					
		A. Does the state participate in the Governing				
		Board's online registration system?	Yes			
		B. Does the state provide that it will not use a				
		seller's registration with the central registration				
		system and collection of taxes in member states				
		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					
	CRIC INTERPRETATION ADOPTED DECEMBER 14, 2006	A1. Does the state provide amnesty to a seller who registers to pay or collect and remit applicable tax in accordance with Agreement, provided the seller was not so registered in state in 12-month period preceding effective date of state's participation in the Agreement?	Yes	G.S. 105-164.42K	10/1/2005	Sales & Use Tax Amnesty Notice dated September 2005
		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	
		A3. Does the state provide amnesty to sellers registered prior to when the state joins the Agreement?	Yes	G.S. 105-164.42K	10/1/2005	
	CRIC INTERPRETATION ADOPTED APRIL 18, 2006	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 resolved, including any related administrative and judicial processes?	Yes	G.S. 105-164.42K	10/1/2005	
	CRIC INTERPRETATION ADOPTED APRIL 18, 2006	C. Does the state provide that its amnesty does not apply to taxes already paid to the state or to taxes already collected by a seller?	Yes	G.S. 105-164.42K	10/1/2005	

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	CRIC INTERPRETATIONS ADOPTED AUGUST 29, 2006 & DECEMBER 14, 2006	D. Does the state provide that its amnesty is fully effective, absent fraud or misrepresentation of material fact, as long as the seller continues registration and continues payment of taxes for period of at least 36 months? Did the state toll its statute applicable to asserting a tax liability during 36 month period?	Yes	G.S. 105-164.42K	10/1/2005	
		E. Does the state provide that its amnesty is applicable only to taxes due from a seller in its 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		100		10/1/2000	
		Does the state provide that the seller may select one of the technology models? A. Model 1-seller selects CSP as agent to perform	Yes			
		all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates	Yes	G.S. 105-164.42I		
		amount of tax due? C. Model 3-seller utilizes own proprietary system	Yes	G.S. 105-164.42H		
		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. 105-164.42l		
		Does the state require that the written agent appointments be submitted to the state?	No			
Section 501	Certification					
		A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection?	Yes	G.S. 105-164.421		
	State review and approval of Certified Automated System Software and Certain Liability Relief					
		A. Can the state confirm that it reviews software submitted for certification as a CAS under Section 501?	Yes			
		B. Does the state provide liability relief to CSP's and model 2 sellers for reliance on the certification?	Yes	G.S. 105-164.42H G.S. 105-164.42I		
		C. Does the state provide liability relief to CSP's in the same manner as provided to sellers under Section 317?	Yes	G.S. 105-164.28 G.S. 105-164.28A		

Industry allowance under section 601 Monetary allowance under seler inpla? Industry allowance under seler inpla? <th></th> <th></th> <th></th> <th>1</th> <th></th> <th></th>				1		
Section 601 Monetary allowance under Model 1 A. Data the state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the CSP in Model 1 in accordance with the terms of the CSP in Model 1 in accordance with the terms of the CSP in Model 1 in accordance with the terms of the CSP in Model 1 in accordance with the terms of the CSP in Model 1 in accordance with the terms of the CSP in Model 1 in accordance with the terms of the CSP in Model 1 in accordance with the terms of the CSP in Model 2 sellers A Data the state provide a monetary allowance to Model 2 sellers A Data the state provide monetary allowance to Model 2 sellers A Data the state provide monetary allowance to Model 2 sellers A Data the state provide monetary allowance to Model 2 sellers A Data the provide monetary allowance to model 3 sellers and all other sellers that are not under Model 1 accordance for aperating of. The venue monetary allowance for aperated tor. The venue monetary allowance for aperating of.			E. Does the state allow the CSP or model 2 seller			
Section 600 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 bard and the CSP? Yes A. Descent state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the contract between the governing bard and the CSP? Yes C. B. Section 602 Model 2 allows OS into 104.421 Image: CSP in Model 2 allows on the Model 2 allows on the state provide monetary allowance to Model 2 allors and all other sellers that are not under Image: CSP in Model 2 allows on the Model 2 allors and all other sellers that are not under Image: CSP in Model 2 allors on the state provide monetary allowance to Model 3 allors and all other section 602 Image: CSP in Model 2 allors on the state provide monetary allowance to Model 3 allors and all other section 604 Image: CSP in Model 2 allors on the state provide for a parcentage of revenue monetary allowance for a parcentage of revenue monetary allowance to a specied not to cacced 24 monts for a valutary Model 3 allora- diparation and all other sectors that are not using Model 1 - 2, or 37 Image: CSP in Model 2 allors on administering, collection and mention gallows on the definition provide to provide the state provide for a parcentage of revenue monetary allowance to a specied not to cacced 24 monts for a valutary Model 3 allora- diparation and all other sectors that are not using Model 2 monts for a valutary Model 3 allora- diparation and all other sectors and all other sectors impacted by origin administering, collection and mention gallow and revenue administering, collection and mention gallows for mainitatagine gallow and revenue the definition provide by t			10 days to correct classification of items found to			
Section 600 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 bard and the CSP? Yes A. Descent state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the contract between the governing bard and the CSP? Yes C. B. Section 602 Model 2 allows OS into 104.421 Image: CSP in Model 2 allows on the Model 2 allows on the state provide monetary allowance to Model 2 allors and all other sellers that are not under Image: CSP in Model 2 allows on the Model 2 allors and all other sellers that are not under Image: CSP in Model 2 allors on the state provide monetary allowance to Model 3 allors and all other section 602 Image: CSP in Model 2 allors on the state provide monetary allowance to Model 3 allors and all other section 604 Image: CSP in Model 2 allors on the state provide for a parcentage of revenue monetary allowance for a parcentage of revenue monetary allowance to a specied not to cacced 24 monts for a valutary Model 3 allora- diparation and all other sectors that are not using Model 1 - 2, or 37 Image: CSP in Model 2 allors on administering, collection and mention gallows on the definition provide to provide the state provide for a parcentage of revenue monetary allowance to a specied not to cacced 24 monts for a valutary Model 3 allora- diparation and all other sectors that are not using Model 2 monts for a valutary Model 3 allora- diparation and all other sectors and all other sectors impacted by origin administering, collection and mention gallow and revenue administering, collection and mention gallows for mainitatagine gallow and revenue the definition provide by t			be in error before holding the CSP or model 2			
Section 601 Model 1 Access the state provide a monetary allowance to a CSP in Model 4 in accordance with the terms of the contract between the governing board of the CSP? Monetary allowance for Section 600 Model 2 selers Date the state provide monetary allowance to Model 2 selers provide monetary allowance to Model 2 selers and all other Press Date the state provide monetary allowance to Model 2 selers and all other Press Date the state provide monetary allowance to Model 2 selers and all other Press Date the state provide monetary allowance to Model 2 selers and all other Press Date the state provide monetary allowance to Model 2 selers and all other Press Date the state provide monetary allowance to Model 2 selers and all other Press Date the state provide monetary allowance to Model 2 selers and all other Press Date the state provide monetary allowance to Model 2 selers and all other Press Date the state provide monetary allowance for Model 3 selers and all other Press Date the state provide monetary allowance for Model 1 selers and all other Press Date the state provide monetary allowance for Model 1 selers impacted by origin Press A. Does state provide manual selers Press Date the state provide manue selers Press Date the state provide				Yes		Included in contract terms
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 6.5.105-164.421 Section 602 Monetary allowance for Model 2 sellers Does the state provide monetary allowance to Model 2 sellers pursuant to the Governing Board's rules? Yes 6.5.105-164.421 Section 603 Monetary allowance for Model 2 sellers pursuant to the Governing Board's rules? Yes 6.5.105-164.42E(7) Section 603 Monetary allowance for Models 1 or 2 Repeated December 2010 Yes Section 603 Monetary allowance for Models 1 or 2 Repeated December 2010 Monetary allowance for sellers impacted by origin section 604 Repeated December 2010 Monetary allowance for sellers impacted by origin Repeated December 2010 Does the state provide reasonable compensation. for the incremental expenses in establishing or maintaistering, collection and al other registration and al other sellers that are not using Models 1, 2, or 32 Section 604 Does the state provide reasonable compensation. for the incremental expenses in establishing or maintaistering or unform origin system for administering or unform		Monetary allowance under				
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			Direct mail	Yes	G.S. 105-164.3(7a)	

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				G.S. 105-164.3(17) and Sales & Use Tax Technical	
		Lease or rental	Yes	Bulletin 23-1	
		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)	
		Telecommunications nonrecurring charges	N/A		
	CRIC INTERPRETATION				
	ADOPTED MAY 12, 2009	Tangible personal property	Yes	G.S. 105-164.3(46)	
Part II		CLOTHING			
		Clothing	Yes	G.S. 105-164.3(3)	
		Clothing accessories or equipment	Yes	G.S. 105-164.3(4)	
		Essential clothing	N/A		
	CRIC INTERPRETATION				
	ADOPTED AUGUST 29, 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			
		Computer	Yes	G.S. 105-164.3(4b)	
	CRIC INTERPRETATION				
	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)	
		Load and leave	Yes	G.S. 105-164.3(17a)	
-	CRIC INTERPRETATION		100		
	ADOPTED MAY 12, 2009	Prewritten computer software	Yes	G.S. 105-164.3(29a)	
		Computer software maintenance contract	No		
		Mandatory computer software maintenance			
		contract	No		
		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	0.0. 103-104.3(10)	
		FOOD AND FOOD PRODUCTS			
		TOOD AND TOOD TRODUCTO		G.S. 105-164.3(10) & G.S.	
		Alcoholic beverages	Yes	18B-101	Excluded from definition of food.
		Bottled water	No		Included in food.
	CRIC INTERPRETATION				
	ADOPTED SEPTEMBER 20,				
	2007	Candy	Yes	G.S. 105-164.3(2)	
		Dietary supplement	Yes	G.S. 105-164.3(7)	
	CRIC INTERPRETATION				
	ADOPTED OCTOBER 7,			G.S. 105-164.3(10) & G.S.	
	2010	Food and food ingredients	Yes	105-164.13B	
		Food sold through vending machines	Yes	G.S. 105-164.3(11)	

	CRIC INTERPRETATION			T		
	ADOPTED APRIL 18, 2006 &	Dana and fair d	¥	0.0.105.101.0(00)		
	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		
		Торассо	Yes	G.S. 105-113.41		
		HEALTH-CARE	105	0.0.100 110.41		
	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)		
		Grooming and hygiene products	N/A	0.0. 103-104.0(00)		
		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	103	0.0. 103-104.0(305)		
		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	0.0. 100-10+.0(1a)		ראו מווטוומו א שבו אוניבש נמאכע מווגב
		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	0.3. 103-104.3(46)	7/1/2007	
		900 service	N/A			
		Fixed wireless service	N/A			
		Mobile wireless service	N/A			
			IN/A			
	CRIC INTERPRETATION					
	ADOPTED AUGUST 17, 2010	Baging convice	N/A			
	ADOI 120 A00001 17, 2010		11/7			
					7/1/2007	Applies to sales made on or after that date; SB 267, s.15.(a),
		Prepaid calling service	Yes	G.S. 105-164.3(27)		S.L. 11-330, amended the definition to remove 'wireline."
		Prepaid wireless calling service	Yes	G.S. 105-164.3(27a)		
		Private communications service	Yes	G.S. 105-164.4C(h)(7)	7/1/2007	
				Sales & Use Tax Technical		
		Value-added non-voice data service	Yes	Bulletin 21-1 J.2.s		
1		The following are Modifiers of Sales Tax				
		Base/Exemption Terms:				
		Coin-operated telephone service	N/A			
		International	N/A			
		Interstate	N/A			
		Intrastate	N/A			
		Pay telephone service	N/A			Exempt - Technical Bulletin 21-1J.1b.(4)
		Residential telecommunications service	N/A			
Part III	Sales Tax Holiday Definitions			Not in Index of Definitions, Appendix B (JP)		
		Disaster Preparedness Supply	N/A			
		Disaster Preparedness General Supply	N/A			
		Disaster Preparedness Safety Supply	N/A			
		Disaster Preparedness Food-Related Supply	N/A			

Disaster Preparedness Fastening Supply	N/A	
5 - 1 - 1 - 7	Yes	Sales & Use Tax Technical Bulletin 34-24 H.3 G.S. 105-164.3(8g)
		Sales & Use Tax Technical Bulletin 34-24 H.3
Rain check		Sale & Use Tax Technical Bulletin 34-24 H.5
School supply	Yes	G.S. 105-164.3(37d)
School art supply	Yes	G.S. 105-164.3(37d)
School instructional material	Yes	G.S. 105-164.3(37b)
School computer supply	Yes	G.S. 105-164.3(4d)

Notes:

The Certificate of Compliance was revised on June 7, 2011, to reflect amendments to the Agreement as approved by the Streamlined Sales Tax Governing Board through December 31, 2010.

Certificate of Compliance Attestation

As the chief executive of the state's tax agency, I declare that this Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief.

Rifer Hoyle

Signature

Secretary

Title

North Carolina State

08/01/11 Date