

# E-595EA

## Application for Exemption Certificate Number for Qualified Purchases

Office Use

1. If Corporation, Partnership, or LLC enter Federal Employer ID Number: \_\_\_\_\_  
If Proprietorship enter Social Security Number: \_\_\_\_\_
  
2. Type of Ownership:  Proprietorship  Corporation  Partnership  LLC  Other (*Identify*) \_\_\_\_\_
  
3. Applicant's Legal Name: \_\_\_\_\_
  
4. Trade Name (*DBA Name*): \_\_\_\_\_
  
5. Street Address: \_\_\_\_\_  
(*Not P.O. Box Number*)  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
  
6. Mailing Address: \_\_\_\_\_  
Street or P.O. Box \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
  
7. Type of Business or Profession:  
 Commercial Fisherman  
 Commercial Logger  
 Wildlife Manager (*Skip Line 8 and go to Line 9*)
  
8. Dollar amount of annual income from business or professional activities, if applicable: \_\_\_\_\_  
 Check if started within the year.  
 Check if moved to North Carolina within the year.
  
9. If you are a commercial fisherman or logger, describe the type of items sold and/or produced or services rendered. If you are a wildlife manager, list the county or counties in which the land is taxed as wildlife conservation land under N.C. Gen. Stat. § 105-277.15 and submit a completed Form WM-1, Certification of Classification and Taxation as Wildlife Conservation Land Under G.S. 105-277.15, with this application.

**Reminder:** If you are a wildlife manager, you must attach a completed Form WM-1, Certification of Classification and Taxation as Wildlife Conservation Land Under G.S. 105-277.15.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this return is accurate and complete.

Name (*Print*): \_\_\_\_\_ Title: \_\_\_\_\_

E-mail: \_\_\_\_\_ Phone: \_\_\_\_\_

## General Information

- If you are a commercial fisherman or logger who is not registered with the Department for sales and use tax purposes, you must receive an exemption certificate number from the Department to purchase qualifying items exempt from tax. You must use this application to apply for an exemption certificate number.
- If you are a wildlife manager, you must receive an exemption certificate number from the Department to purchase qualifying items exempt from tax. You must use this application to apply for an exemption certificate number.
- If you no longer qualify for an exemption certificate number, you must notify the Department within 30 days to cancel the exemption certificate number.
- To purchase a qualifying item exempt from tax, you must provide the retailer a completed Form E-595E, Streamlined Sales and Use Tax Certificate of Exemption, or the required data elements listed in G.S. 105-164.28A. The form authorizes the retailer to sell you the qualifying item without charging you sales and use tax.
- If you purchase an item without paying sales and use tax and the Department determines tax was due, you are liable for any tax due and applicable penalty and interest. In addition, if you misuse an exemption certificate to make a purchase, the Department must assess you a penalty of \$250.00. Finally, any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat a tax or its payment, shall, in addition to other penalties provided by law, be guilty of a Class H felony.
- If you need assistance with completing this application, you may contact the Department at 1-877-252-3052 (toll-free).

## Line by Line Instructions

Line 1 - If you are a corporation, partnership, or LLC enter your federal employee identification number (FEIN). If you are a proprietorship, enter your social security number (SSN).

Line 2 - Identify your ownership type by filling in the proper circle.

Line 3 - Enter your legal name.

Line 4 - Enter your trade name (doing business as name), if any.

Line 5 - Enter your street address (not P.O. Box number).

Line 6 - Enter the mailing address to which all correspondence concerning the exemption certificate number should be mailed by the Department.

Line 7 - Fill in the proper circle to identify your type of business or profession.

Line 8 - If you are a commercial fisherman or logger, enter an estimate of your annual income from the business or professional activities identified on Line 7. If you started the business activities within the last year or you moved to North Carolina within the last year, select the correct box.

Line 9 - If you are a commercial fisherman or logger, describe the items you sell and produce or services you render.

If you are a wildlife manager, list the county or counties in which the land is taxed as wildlife conservation land under N.C. Gen. Stat. § 105-277.15 and submit a completed Form WM-1, Certification of Classification and Taxation as Wildlife Conservation Land Under G.S. 105-277.15, with this application.

Sign and date the application. Print your name along with your title, phone number, and e-mail address where you can be reached if the Department has questions about the application. **Mail the application to the NC Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, NC 27640-0001. Fax Number 919-715-2999.**