Dry-cleaning solvent tax is collected for cleanup of dry-cleaning solvent contamination. The tax is imposed on each gallon of dry-cleaning solvent sold by a retailer to a dry-cleaning facility or purchased by a dry-cleaning facility from outside North Carolina for storage, use, or consumption in North Carolina. The dry-cleaning solvent tax is $10.00 for each gallon of dry-cleaning solvent that is halogenated hydrocarbon-based and $1.35 for each gallon of dry-cleaning solvent that is hydrocarbon-based. These taxes are in addition to all other taxes.

**Registration Application Instructions**

**Step 1** - Complete Identifying Information. Use blue or black ink.

- **Line 1** Enter your Federal Employer’s Identification Number. **Important:** Federal Employer Identification Numbers are required of all corporations and partnerships. If the business is a proprietorship, enter the Social Security Number of the owner.

- **Line 3** If the business is a sole proprietorship, enter the name of the owner. If the business is a corporation or a LLC, enter the legal name. The legal name of the North Carolina corporation or LLC is the name shown on the Articles of Incorporation or Articles of Organization filed with the Secretary of State. The legal name of an out-of-state corporation or LLC is the name shown on the Certificate of Authority issued by the Secretary of State. If the business is a partnership, enter the legal name of the partnership and list the partners’ names in Line 9.

- **Line 4** Enter the trade name by which your business is known to the public.

- **Line 7** Enter the address of the actual business location, not the home address of an individual owner or a representative in North Carolina.

**Step 2** - Sign the application and mail it to P.O. Box 25000, Raleigh, NC 27640-0100. The application must be signed (1) By the owner, if the owner is an individual. (2) By a manager, member, or company official, if the owner is a limited liability company. (3) By a manager, member, or partner, if the owner is a partnership. (4) By an executive officer or some other person specifically authorized by the corporation to sign the application, if the owner is a corporation. If the application is signed by a person authorized to do so by the corporation, written evidence of the person’s authority must be attached to the application. Questions can be directed to 1-877-252-3052 (toll-free).