



**Sales and Use Tax Division
North Carolina Department of Revenue
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IMPORTANT NOTICE: NCDOR PUBLISHES REVISED FORM E-505

[Form E-505](#) is revised and is available on the Department's website. The minor revision is to properly reflect the defined term "Mixed Service Contract" at the bottom of page six to correspond with the term enacted by the 2017 Session of the General Assembly. The term was inadvertently identified as "Mixed Service Contract Bundled Transaction" in the original publication for Form E-505. There is no substantive change.

As a reminder, Form E-505 includes an overview of many changes primarily enacted by the 2017 Session of the General Assembly to the taxes administered by the Sales and Use Tax Division.

To the extent that there is any change in statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance regarding sales and use tax issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.