

Sales and Use Tax Basics Presentation Resources

Link to Resource	Description
Sales and Use Tax Definitions	Statutory definitions pertaining to Sales and Use Tax. Terms include but are not limited to the following: <ul style="list-style-type: none"> •Engaged in Business •Wholesale Merchant •Retailer
Prepare to Register Your Business	Lists information required to successfully register your business with the NCDOR
Online Business Registration	North Carolina Business Registration application
Cash vs Accrual Basis	Statutory reference for cash and accrual basis of reporting for Sales and Use tax purposes
Sales and Use Filing Frequency and Due Dates	Sales and Use tax filing frequencies and due dates
Sourcing Principles	Statutory information on sourcing principles to help determine the tax rate
Sales and Use Tax Rates	Information on state, local, and transit tax rates
Electronically File Sales and Use Tax Return	Electronically file and pay your current or prior sales and use tax return (E-500) using our online filing and payment system
Sales and Use Tax Return Forms & Schedules	Forms related to the Sales and Use Tax schedule including: <ul style="list-style-type: none"> •E-500 Sales and Use Tax Return •E-536 Schedule of County Sales and Use Taxes
Preparation Checklist for Form E-500, Sales and Use Tax Return	Use this checklist to eliminate common errors when submitting your return to the Department. The Department also encourages you to use the online file and pay system to conveniently file and pay while eliminating other errors.
Online File & Pay - Sales and Use Tax Due in One County in NC- Tutorial	Tutorial video on how to file and pay Sales and Use Tax due in one NC county
Online File & Pay - Sales and Use Tax Due in Multiple Counties in NC - Tutorial	Tutorial video on how to file and pay Sales and Use Tax due in multiple NC counties
Form E-595E, Streamlined Sales and Use Tax Certificate of Exemption	Form E-595E used for purchases for resale or other exempt purchases
Remote Sales	Refer to Sales and Use Tax Bulletin (SUTB 2) for information pertaining to remote sales subject to tax
Form E-505	Legislative changes to the taxes or other items administered by the Sales and Use Tax Division
Sales and Use Tax Technical References	References regarding Sales and Use Tax including bulletins, notices, and directives
Transportation Commerce Tax	Directive providing the interpretation of the Secretary of Revenue regarding the Transportation Commerce Tax
Transportation Commerce Tax Registration Video	Tutorial video on how to electronically file Form NC-TCR, Registration Application for Transportation Commerce Tax
Tax Resource Library	On-demand taxpayer education resources
Business and Income Tax Seminars	List of upcoming taxpayer education event registration information
E-Alerts	Link to subscribe to the Department's E-Alerts to get up to date tax information via e-mail or texts
Contact Us	Telephone numbers, service center locations and hours, and mailing information