

# Sales and Use Tax Basics Presentation Resources

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