

Purchaser's Affidavit of Export

To be executed in connection with purchases of tangible personal property from North Carolina vendors for export to and exclusive use and consumption in foreign countries. The certificate is not valid in connection with purchases of property acquired for personal use or consumption, including gifts.

(See instructions on reverse side)

To _____
(Name of Vendor)

(Address of Vendor)

_____, _____
(Name of Affiant) (Title, if applicable)

having been duly sworn, declares under oath that _____
(Name of Vendee)

(Address of Vendee) has

purchased from the above-named vendor the tangible personal property identified below and that said property is purchased solely for the purpose of export to _____ for exclusive use or consumption in that
(Name of Foreign Country)

or some other foreign country, either in the direct performance or rendition of professional or commercial services or in the direct conduct or operation of a trade or business, or is purchased by the government of a foreign country for export. The vendee acknowledges that if the aforesaid purpose is not consummated, the vendee shall be liable for the tax which would otherwise have been due at the time of sale, plus applicable interest and penalties for nonpayment of the tax.

Identification of Property Purchased:

Purchase order number or purchase contract number. (If no purchase order or purchase contract was issued, attach an itemized list of property as part of this certificate.)

This _____ day of _____, 20 _____.

Sworn to and subscribed before me

Affiant

this _____ day of _____, 20 _____.

Notary Public

(affix seal)

My commission expires: _____

Instructions

1. This affidavit shall be executed by the vendee and when so executed may be accepted by a North Carolina vendor as authority for exempting from the tax the following sales:
 - (a) Tangible personal property which is purchased by the vendee solely for export to a foreign country for exclusive use or consumption in that or some other foreign country, either in the direct performance or rendition of professional or commercial services or in the direct conduct or operation of a trade or business.
 - (b) Tangible personal property purchased by the government of a foreign country for export.
2. If the purposes qualifying the property for exemption are not consummated, the purchaser shall be liable for the tax which has been avoided by the execution of this affidavit, as well as for applicable interest and penalty for nonpayment of the tax.
3. A separate certificate must support each transaction.
4. "Export" shall include the acts of possessing and marshalling such property, by either the seller or the purchaser, for transportation to a foreign country, but shall not include devoting such property to any other use in North Carolina or the United States.
5. "Foreign country" shall not include any territory or possession of the United States.
6. The following records must be retained by the vendor and/or the vendee for a period of not less than three years:
 - (a) Vendors must keep copies of the affidavits, purchase orders, invoices, delivery receipts or other pertinent records of the transactions.
 - (b) Vendees must retain duplicate affidavits, copies of purchase orders, invoices, delivery receipts and other pertinent records which reflect the purchase and export of the property.