



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

Form E-505 is revised and is available on the Department's website. The corrections in the [revised Form E-505](#) are shown in red in the online version. The Department is not mailing a copy of the revised Form E-505 to all current taxpayers that file sales and use tax returns as the changes are not anticipated to affect many.

The corrections in revised Form E-505 include:

- (1) Changing to October 1, 2015, the date the exemption for a service contract for a qualified aircraft or a qualified jet engine is effective. The original Form E-505 indicated the effective date of such exemption to be March 1, 2016.
- (2) Adjusting the definition of "retailer" to include language enacted by the 2014 Session of the General Assembly that was inadvertently omitted from the language in House Bill 117, Session Law 2015-259.

As a reminder, Form E-505 includes an overview of changes enacted by the 2015 Session of the General Assembly to the taxes administered by the Sales and Use Tax Division.

**Assistance**

General questions regarding this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

*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or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided.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.*