

July 31, 2012

**IMPORTANT NOTICE**

TO: Taxpayers, Field Auditors and Revenue Officers

FROM: Sales and Use Tax Division  
North Carolina Department of Revenue

SUBJECT: Sales and Use Tax Technical Bulletins

The following Sales and Use Tax Technical Bulletins have been revised as a result of Streamlined Sales Tax Agreement changes.

<u>BULLETIN NO.</u>	<u>TITLE OF BULLETIN</u>
52-5	LIABILITY