

November 15, 2009

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 to incorporate technical corrections and tax law changes.

<u>BULLETIN NO.</u>	<u>TITLE OF BULLETIN</u>
6-1	CONTAINERS: WRAPPING, PACKING AND SHIPPING MATERIALS
6-9	RETURNABLE CONTAINERS
52-1	STREAMLINED SALES AND USE TAX AGREEMENT CERTIFICATE OF EXEMPTION, FORM E-595E
52-3	SALES FOR RESALE
52-4	OTHER EXEMPT SALES
52-5	LIABILITY