

October 11, 2010

**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>
---------------------	--------------------------

21-1	TELECOMMUNICATIONS AND TELEGRAGH COMPANIES
34-25	BUNDLED TRANSACTIONS (EFFECTIVE OCTOBER 1, 2007)
45-4	WORTHLESS ACCOUNTS (BAD DEBTS)