



**Sales and Use Tax Division  
North Carolina Department of Revenue  
Post Office Box 25000  
Raleigh, North Carolina 27640-0001  
[www.dornc.com](http://www.dornc.com)**

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**IMPORTANT NOTICE:**

**SOURCING OF DIGITAL PROPERTY AND COMPUTER SOFTWARE DELIVERED  
ELECTRONICALLY**

This notice is to specify the sourcing provision applicable to the sale of certain digital property and computer software delivered electronically relative to provisions of N.C. Gen. Stat § 105-164.4B(a)(3), where the delivery address is unknown and the seller cannot ascertain an address of the purchaser. The seller should source the sale of such to the location from which the digital property or the computer software delivered electronically was first available for transmission by the seller.

Below are links to important notices regarding digital property and computer software available on the Department's website:

[http://www.dornc.com/taxes/sales/imnotice\\_digital\\_property09.pdf](http://www.dornc.com/taxes/sales/imnotice_digital_property09.pdf)  
<http://www.dornc.com/taxes/sales/imnotice0210.pdf>

Questions about this notice can be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free) or in writing to the Taxpayer Assistance Division, North Carolina Department of Revenue, PO Box 25000, Raleigh, N.C. 27640-0001.