



North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

David W. Hoyle
Secretary

November 7, 2012

Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board
4219 Hillsboro Pike, Suite 234
Nashville, TN 37215-3339

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement"), I, on behalf of the State of North Carolina, am certifying that North Carolina is in compliance with the provisions of the "Agreement" with an exception noted during the preliminary annual compliance review. North Carolina has not enacted legislation to adopt the sourcing requirements for "other direct mail" as required pursuant to Section 313 of the Agreement. Communication regarding this preliminary finding has been sent to the General Assembly Staff for consideration.

Included with this correspondence is an updated Certificate of Compliance that indicates North Carolina's current sourcing requirements for "other direct mail."

I look forward to continuing our work with the membership of the Governing Board and other parties participating in this effort.

Sincerely,

A handwritten signature in black ink, appearing to read "David W. Hoyle", written over a horizontal line.

David W. Hoyle
Secretary of Revenue

cc: Linda Struyk Millsaps, Chief Operating Officer
Tom Dixon, Assistant Secretary Tax Administration
Eric K. Wayne, Director Sales and Use Tax Division