

Online Seller Presentation Resources

<i>Link to Resource</i>	<i>Description</i>
Sales and Use Tax Definitions	Statutory definitions pertaining to Sales and Use Tax. Terms include but are not limited to the following: <ul style="list-style-type: none"> •Engaged in Business •Wholesale Merchant •Retailer
Remote Sales	Refer to Sales and Use Tax Bulletin (SUTB 2) for information pertaining to remote sales subject to tax
Occasional and Isolated Sales	Sales and Use Tax Bulletin (SUTB 2-7) outlines occasional and isolated sales
Sourcing Principles	Statutory information on sourcing principles to help determine the tax rate
Sales and Use Tax Rates	Information on state, local, and transit tax rates
Form E-595E, Streamlined Sales and Use Tax Certificate of Exemption	Form E-595E used for purchases for resale or other exempt purchases
Streamlined Sales Tax Governing Board	Webpage dedicated to Streamlined Sales Tax information. Resources include: <ul style="list-style-type: none"> •North Carolina Streamlined information and documents •National Streamlined Sales Tax Project •Other states' websites and contact information
Marketplace Facilitators and Marketplace Sellers	Refer to Sales and Use Tax Bulletin (SUTB 59) for information pertaining to marketplace facilitators and marketplace sellers
Prepare to Register Your Business	Lists information required to successfully register your business with NCDOR.
Online Business Registration	North Carolina Business Registration Application
Cash vs Accrual Basis	Statutory reference for cash and accrual basis of reporting for sales and use tax purposes
Sales and Use Filing Frequency and Due Dates	Sales and Use tax filing frequencies and due dates
E-Alerts	Link to subscribe to the Department's E-Alerts to get up to date tax information via e-mail or texts
Sales and Use Tax Technical References	References regarding Sales and Use Tax including bulletins, notices, and directives
Contact Us	Telephone numbers, service center locations and hours, and mailing information
Business and Income Tax Seminars	List of upcoming taxpayer education event registration information
Tax Resource Library	On-demand Taxpayer education resources
Form E-505	Legislative changes to the taxes or other items administered by the Sales and Use Tax Division