

Doing Business in NC Presentation Resources Planning to Start a Business, Starting a Business, & Growing Your Business

Link to Resource	Description
Online Business Registration	North Carolina Business Registration application
Motor Fuels Tax	Requirements, resources, and the GAS-1262 Application to apply for a Motor Fuel Tax License
Motor Carriers Tax	Requirements, resources, and the GAS-1274 Application to Motor Carrier License and Decals
Alcoholic Beverage Tax	Information for retailers that sell alcoholic beverages in the state of NC
Tobacco Tax	Information for retailers that sell tobacco products in the state of NC
Vaping Tax	Information for retailers that sell consumable vapor products other than cigarettes in NC
Property Tax	Information regarding business personal property in NC
eBusiness Center	The eBusiness Center allows you to file and pay, store payment and information to reuse, and view history of online tax transactions for certain business taxes.
Sales and Use Filing Frequency and Due Dates	Sales and Use tax filing frequencies and due dates
Sales and Use Tax Rates	Information on state, local, and transit tax rates
Sales and Use Tax Return Forms & Schedules	Forms related to the Sales and Use Tax schedule including: •E-500 Sales and Use Tax Return •E-536 Schedule of County Sales and Use Taxes
Withholding Tax Frequently Asked Questions	Questions and answers regarding the withholding filing frequency requirements and due dates
Withholding Tax Forms & Instructions	Forms related to the Withholding Tax schedule including: •Withholding Allowance Certificates (NC-4, NC-4EZ, NC-4P, etc.) •NC-5 Withholding Return •NC-5P Withholding Payment Voucher •NC-5Q Quarterly Informational Return (see eNC5Q Information below) •NC-3 Annual Withholding Reconciliation Return (see eNC3 Information below)
eNC3 Information	Requirements, resources, and the application to file NC-3s, W-2s, and 1099s online
eNC5Q Information	Requirements, resources, and the application to file NC-5Qs for semiweekly filing frequency online
Tax Bulletins & Directives	References including bulletins, notices, and directives regarding Personal Taxes, Corporate Income & Franchise Tax, Excise Tax, and Sales and Use Tax
NCDOR/IRS Tax Calendar	This calendar provides relevant due dates for the DOR and IRS
E-Alerts	Link to subscribe to the Department's E-Alerts to get up to date tax information via e-mail or texts
Business and Income Tax Seminars	List of upcoming taxpayer education event registration information
Contact Us	Telephone numbers, service center locations and hours, and mailing information
Tax Resource Library	On-demand taxpayer education resources
Additiona	l Agencies
Internal Revenue Service	Federal tax information for businesses
Small Business Administration	Federal resource for access to funding, partner resources, business know-how, and the right expertise for every stage of the business lifecycle
US Department of Labor Wage and Hour Division	Information about the Fair Labor Standards Act for employers
Economic Development Partners of NC	Information and resources to start a business in NC
NC Small Business Center Network	Information on a variety of programs, services and resources to help start and grow a business in NC
NC Secretary of State	Information regarding business registration in NC
NC Industrial Commission	Information about Workers' Compensation in NC
NC Department of Commerce Division of Employment Security	Information for NC State Unemployment Insurance Tax System
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Information about the NC Wage and Hour Act as well

as E-Verify

NC Department of Labor