

Instructions for Handwritten Forms

Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



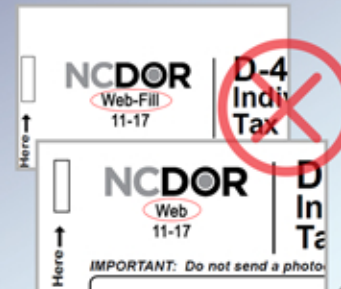
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



E-595SL

Application for Direct Pay Permit for Qualifying Spirituous Liquor

Office Use

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You should not apply for a direct pay permit unless you intend to purchase a single container of spirituous liquor that costs fifty thousand dollars (\$50,000) or more.

1. Federal Employer ID No.: _____ - _____ or Social Security No.: _____
2. N.C. Sales and Use Tax Account ID: _____
(If applicable) *(If request is for more than one account ID with the same FEIN, attach a sheet and list the account IDs, trade names, and business locations in N.C.)*
3. Legal Business Name or Person's Name: _____
4. Trade Name (DBA Name): _____
(If applicable)
5. Business Location in N.C.: Street _____
(If applicable)
(Not P.O. Box Number) City _____ State _____ Zip Code _____ County _____
6. Mailing Address: Street or P.O. Box _____
City _____ State _____ Zip Code _____

A direct pay permit issued under this application can only be used to purchase single containers of spirituous liquor, as defined in N.C. Gen. Stat. §18B-101, that cost fifty thousand dollars (\$50,000) or more. The permit cannot be used to make any other purchases.

Signature: _____ Date: _____
I certify that, to the best of my knowledge, this application is accurate and complete.

Name (Print): _____ Title: _____

E-mail: _____ Phone: _____

General Information

The Department will not issue a direct pay permit if this application does not include all required information.

- A Qualifying Spirituous Liquor Direct Pay Permit authorizes its holder to purchase qualifying spirituous liquor without paying tax to the seller. If a customer provides the permit to a seller, the seller should not collect any tax on the qualifying spirituous liquor from the permit holder. A Qualifying Spirituous Liquor Direct Pay Permit does not apply to any purchase other than the purchase of qualifying spirituous liquor.
- For the purposes of this permit, a “qualifying spirituous liquor” is a single container of spirituous liquor, as defined in N.C. Gen. Stat. §18B-101, the purchase price of which is equal to or greater than fifty thousand dollars (\$50,000).
- The maximum use tax on qualifying spirituous liquor is one thousand dollars (\$1,000).
- Upon approval, the Department will issue a Qualifying Spirituous Liquor Direct Pay Permit bearing a direct pay number for use when purchasing qualifying spirituous liquor.
- To purchase qualifying spirituous liquor without paying tax to the seller, the purchaser must provide the seller a copy of the Spirituous Liquor Direct Pay Permit, issue Form E-595E, Streamlined Sales and Use Tax Agreement Certificate of Exemption, or provide the required data elements to the seller. The direct pay permit number issued by the Department should be entered for letter “J Direct pay permit #” under “4 Reason for exemption” on Form E-595E.
- The Department may revoke a direct pay permit if the holder of the permit does not file and pay required sales and use tax returns or otherwise fails to comply with the Sales and Use Tax Laws.
- If you have questions, you may contact the Sales and Use Tax Division by phone at 919-814-1082 or by mail addressed to “Sales and Use Tax Division, North Carolina Department of Revenue, P.O. Box 871, Raleigh, North Carolina, 27602-0871.”

Line by Line Instructions

- Line 1 - Enter the following information for the applicant. If you are applying as a business entity, enter the information for your business entity. If you are applying as an individual, enter your SSN and name. Enter your Federal Employer Identification Number (FEIN) or Social Security Number, as applicable. A separate application must be completed for each FEIN or individual.
- Line 2 - If you have an existing North Carolina Sales and Use Tax Account ID Number, enter your Account ID Number. If you do not, leave this line blank.
- Line 3 - Enter your legal business name or your full legal name.
- Line 4 - If your business has a trade name, enter your trade name. If you are an individual or do not have a trade name, leave this field blank.
- Line 5 - If you are a business, enter your business address. If you are not or do not have a street address in North Carolina, leave this line blank.
- Line 6 - Enter the mailing address to which all correspondence concerning the Direct Pay Permit should be mailed.