



For more help go to [www.ncdor.gov/web-fill-form-instructions](http://www.ncdor.gov/web-fill-form-instructions)

# Instructions for Web Fill-In Forms

## Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



## Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only  ❌

Enter Whole U.S. Dollars Only  ✅

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only  ❌

Enter Whole U.S. Dollars Only  ✅

## Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

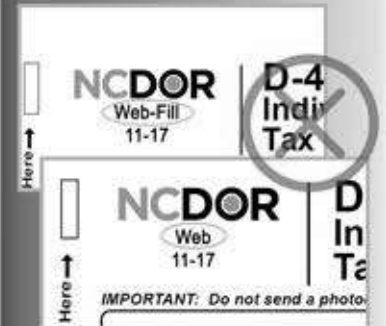


Do not print on both sides of the paper



## Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



# E-595E Streamlined Sales and Use Tax Certificate of Exemption

**Do not send this form to the Streamlined Sales Tax Governing Board or the NC Department of Revenue. Send the completed form to the seller and keep a copy for your records.** This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. **The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.**

**1**  Check if this certificate is for a single purchase. Enter the related invoice/purchase order # \_\_\_\_\_

**2** A. Purchaser's name \_\_\_\_\_

B. Business address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Zip code \_\_\_\_\_

C. Name of seller from whom you are purchasing, leasing, or renting \_\_\_\_\_

D. Seller's address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Zip code \_\_\_\_\_

**3 Purchaser's type of business.** Check the number that describes your business.

- |  |  |
|--|--|
| <input type="checkbox"/> 01 Accommodation and food services              | <input type="checkbox"/> 11 Transportation and warehousing     |
| <input type="checkbox"/> 02 Agricultural, forestry, fishing, and hunting | <input type="checkbox"/> 12 Utilities                          |
| <input type="checkbox"/> 03 Construction                                 | <input type="checkbox"/> 13 Wholesale trade                    |
| <input type="checkbox"/> 04 Finance and insurance                        | <input type="checkbox"/> 14 Business services                  |
| <input type="checkbox"/> 05 Information, publishing, and communications  | <input type="checkbox"/> 15 Professional services              |
| <input type="checkbox"/> 06 Manufacturing                                | <input type="checkbox"/> 16 Education and health-care services |
| <input type="checkbox"/> 07 Mining                                       | <input type="checkbox"/> 17 Nonprofit organization             |
| <input type="checkbox"/> 08 Real estate                                  | <input type="checkbox"/> 18 Government                         |
| <input type="checkbox"/> 09 Rental and leasing                           | <input type="checkbox"/> 19 Not a business                     |
| <input type="checkbox"/> 10 Retail trade                                 | <input type="checkbox"/> 20 Other (explain) _____              |

**4 Reason for exemption.** Check the letter that identifies the reason for the exemption.

- |  |  |
|--|--|
| <input type="checkbox"/> A Federal government (department) _____ | <input type="checkbox"/> H Agricultural production # _____             |
| <input type="checkbox"/> B State _____ government (name) _____   | <input type="checkbox"/> I Industrial production/manufacturing # _____ |
| <input type="checkbox"/> C Tribal government (name) _____        | <input type="checkbox"/> J Direct pay permit # _____                   |
| <input type="checkbox"/> D Foreign diplomat # _____              | <input type="checkbox"/> K Direct mail # _____                         |
| <input type="checkbox"/> G Resale # _____                        | <input type="checkbox"/> L Other (explain) _____                       |

**5 Identification (ID) number.** Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID Number	State/Country	Reason	ID Number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	_____	_____

**6 Sign and Date.** I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser \_\_\_\_\_ Print name here \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Phone number \_\_\_\_\_ E-mail address \_\_\_\_\_

Please print

# Streamlined Sales and Use Tax Certificate of Exemption Instructions

**Sections 1-6 are required information. A signature is not required if in electronic form. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.**

**Section 1:** Check the box for a single purchase and enter the invoice/purchase order number. If the box is not checked, this certificate is considered a blanket certificate and remains effective until cancelled by the purchaser if purchases are no more than 12 months apart, unless a longer period is allowed by a state. In North Carolina, a recurring business relationship exists when a period of no more than 12 months elapses between sales transactions.

**Section 2:** Enter the purchaser's and seller's name, street address, city, state, country, and zip code.

**Section 3 Type of Business:** Check the number that best describes the purchaser's business or organization. If none of the categories apply, check 20 and provide a brief description.

**Section 4 Reason for Exemption:** Check the letter that identifies the reason for the exemption. If the exemption you are claiming is not listed, check "L Other" and provide a clear and concise explanation of the exemption claimed. Not all states allow all exemptions listed on this form. The purchaser must check with that state for exemption information and requirements.

**Section 5 Identification ID Number:** Enter the ID number as required in the instructions for each state in which you are claiming an exemption.

## **Purchaser's Instructions:**

Enter the ID number as required in the instructions below for each state in which you are claiming an exemption. Identify the state or if a foreign ID, the country the ID number is from. If multiple exemption reasons are being claimed enter the letters identifying the reasons for exemption as listed in Section 4 for each state.

**ID Numbers for Exemptions *other than resale*:** You are responsible for ensuring that you are eligible for the exemption in the state you are claiming the tax exemption. Provide the ID number to claim exemption from sales and use tax that is required by the taxing state. Check with that state to determine your exemption requirements and status.

Foreign diplomats and consular personnel must enter their individual tax identification number shown on their sales tax exemption card issued by the United States Department of State's Office of Foreign Missions.

**ID Numbers for *Resale Purchases (Including Drop Shipments)*:** If you are claiming a purchase is not subject to tax because it is for resale (Exemption Reason G.) and you are:

- 1. Required to be registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by that state. If claiming exemption in OH and registration is not required in the state, enter any tax ID number issued by OH. If claiming exemption in MI and registration is not required in the state, enter "Not Required".
- 2. Not registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by any state.
- 3. Not required to register for sales tax and you do not have a sales tax identification number from any state:** Enter  
-Your FEIN.  
-If you do not have a FEIN, enter a different state-issued business ID number.  
-If you do not have any state-issued business ID number or FEIN, enter your state driver's license number.
- 4. A foreign purchaser and you do not have an ID number described in 1, 2, or 3:** The following states will accept the tax ID number (e.g., VAT number) issued by your country: AR, IN, KS, KY, ND, NJ, OK, RI, SD, TN, UT, WA, WY. All other states require an ID number as listed in 1, 2 or 3.

**If you do not have any of the ID numbers listed in 1 thru 4:** You are not required to list an ID number for the following states: NE, OH, SD, WI. Enter "Not Required" and the reason for exemption for that state. All other states require an ID number.

## **Seller's Instructions:**

**The seller is not required to verify the purchaser's ID number or determine the purchaser's registration requirements.** (GA requires the seller verify the purchaser's ID number.) The seller is required to maintain proper records of exempt transactions and provide those records to the state when requested in the form in which it is maintained. These certificates may be provided in paper or electronic format. If a paper exemption certificate is not forwarded by the purchaser, the seller must maintain the required data elements required on the form in an electronic format and make it available to Member states when requested. (see N.C. Gen. Stat. § 105-164.28)

The seller is not liable for any tax, interest, or penalty if the purchaser improperly claims an exemption or provides incorrect information on the certificate, provided all the following conditions are met:

1. The fully completed exemption certificate or required data elements are provided to the seller at the time of sale or within 90 days subsequent to the date of sale (see N.C. Gen. Stat. § 105-164.28)
2. The seller did not fraudulently fail to collect the tax due; and
3. The seller did not solicit customers to unlawfully claim an exemption.

**Note:** A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

**Drop Shipper Instructions:** The drop shipper may accept an ID number to claim the resale exemption as provided above in the Purchaser's Instructions. The ID number may include an ID number issued by another state. This may result in the same ID number being used for multiple states to claim the resale exemption (e.g., a retailer or marketplace seller may only be required to register for sales tax in one state).

**Section 6 Sign and Date:** Sign and date the certificate of exemption. Print your name along with your title, phone number, and e-mail address where you can be reached if the Department has questions about your certificate of exemption.

E-599C

Web  
1-09

North Carolina Department of Revenue  
Sales and Use Tax Division  
Post Office Box 25000  
Raleigh, North Carolina 27640

### Purchaser's Affidavit of Export

To be executed in connection with purchases of tangible personal property from North Carolina vendors for export to and exclusive use and consumption in foreign countries. The certificate is not valid in connection with purchases of property acquired for personal use or consumption, including gifts.

(See instructions on reverse side)

To \_\_\_\_\_  
(Name of Vendor)

\_\_\_\_\_  
(Address of Vendor)

\_\_\_\_\_, \_\_\_\_\_  
(Name of Affiant) (Title, if applicable)

having been duly sworn, declares under oath that \_\_\_\_\_  
(Name of Vendee)

\_\_\_\_\_  
(Address of Vendee) has

purchased from the above-named vendor the tangible personal property identified below and that said property is purchased solely for the purpose of export to \_\_\_\_\_ for exclusive use or consumption in that  
(Name of Foreign Country)

or some other foreign country, either in the direct performance or rendition of professional or commercial services or in the direct conduct or operation of a trade or business, or is purchased by the government of a foreign country for export. The vendee acknowledges that if the aforesaid purpose is not consummated, the vendee shall be liable for the tax which would otherwise have been due at the time of sale, plus applicable interest and penalties for nonpayment of the tax.

Identification of Property Purchased:

\_\_\_\_\_  
Purchase order number or purchase contract number. (If no purchase order or purchase contract was issued, attach an itemized list of property as part of this certificate.)

This \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

Sworn to and subscribed before me

\_\_\_\_\_  
Affiant

this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

(affix seal)

My commission expires: \_\_\_\_\_

**Instructions**

1. This affidavit shall be executed by the vendee and when so executed may be accepted by a North Carolina vendor as authority for exempting from the tax the following sales:
  - (a) Tangible personal property which is purchased by the vendee solely for export to a foreign country for exclusive use or consumption in that or some other foreign country, either in the direct performance or rendition of professional or commercial services or in the direct conduct or operation of a trade or business.
  - (b) Tangible personal property purchased by the government of a foreign country for export.
2. If the purposes qualifying the property for exemption are not consummated, the purchaser shall be liable for the tax which has been avoided by the execution of this affidavit, as well as for applicable interest and penalty for nonpayment of the tax.
3. A separate certificate must support each transaction.
4. "Export" shall include the acts of possessing and marshalling such property, by either the seller or the purchaser, for transportation to a foreign country, but shall not include devoting such property to any other use in North Carolina or the United States.
5. "Foreign country" shall not include any territory or possession of the United States.
6. The following records must be retained by the vendor and/or the vendee for a period of not less than three years:
  - (a) Vendors must keep copies of the affidavits, purchase orders, invoices, delivery receipts or other pertinent records of the transactions.
  - (b) Vendees must retain duplicate affidavits, copies of purchase orders, invoices, delivery receipts and other pertinent records which reflect the purchase and export of the property.