



**Application for Direct Pay Permit
for Sales and Use Taxes
on Telecommunications Service**
North Carolina Department of Revenue

Office Use

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1. Federal Employer ID No.: -

2. N.C. Utility and Liquor Sales and Use Tax Account ID:

3. Legal Business Name: _____

4. Trade Name (DBA Name): _____

5. Business Location in N.C.: Street _____
(Not P.O. Box Number)
City _____ State _____ Zip Code _____ County _____

6. Mailing Address: Street or P.O. Box _____
City _____ State _____ Zip Code _____

7. Number of locations in N.C.: _____

8. Type of Business: _____

9. Percentage of incoming telephone calls to all telephone activity at call center: _____

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

Name (Print): _____ Title: _____

E-mail: _____ Phone: _____

Mail to: N.C. Department of Revenue, Sales and Use Tax Division
P. O. Box 871, Raleigh, NC 27602-0871

General Information

Pursuant to G.S. 105-164.27A, a direct pay permit can be issued to a call center for telecommunications service.

- A call center that purchases interstate telecommunications service that originates outside this State and terminates in this State may apply for a direct pay permit for telecommunications service. A call center is a business that is primarily engaged in providing support service to customers by telephone to support products or services of the business. A business is primarily engaged in providing support services by telephone if at least sixty percent (60%) of its calls are incoming.
- A direct pay permit for telecommunications service authorizes its holder to purchase telecommunications service without paying tax to the seller and authorizes the seller to not collect any tax on a sale to the permit holder. A person who purchases telecommunications service under a direct pay permit must timely file a return and pay the tax due to the Department. A direct pay permit issued for telecommunications service does not apply to any tax other than the tax on telecommunications service.
- Upon approval, the Department will issue a numbered direct pay permit for telecommunications service. The permit holder should issue a copy of the permit to its call center vendors of telecommunications service.
- A direct pay permit that is issued to a vendor providing interstate telecommunications service and other telecommunications services for the call center relieves the vendor from collecting and remitting utility sales and use tax on the sale of all telecommunications service to the call center. A permit holder is liable for accruing and remitting tax directly to the Department on all telecommunications service purchased for a call center for which a direct pay permit has been issued to a vendor.
- The Department may revoke a direct pay permit if the holder of the permit does not file a utility and liquor sales and use tax return timely, does not pay the tax on time, 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, NC Department of Revenue, P.O. Box 871, Raleigh, North Carolina 27602-0871. You may also telephone the Division at (919) 733-2151.

Line by Line Instructions

Line 1 - Enter your firm's Federal Employer Identification Number (FEIN). Direct Pay Permits are issued by FEIN. A separate application must be completed for each FEIN.

Line 2 - Enter your firm's North Carolina Utility and Liquor Sales and Use Tax Account ID Number.

Line 3 - Enter the Legal Business Name for which a Direct Pay Permit is requested.

Line 4 - Enter the Trade Name for which a Direct Pay Permit is requested.

Line 5 - Enter the business address of your firm in North Carolina.

Line 6 - Enter the mailing address to which all correspondence concerning the Direct Pay Permit should be mailed.

Line 7 - Enter the number of locations in North Carolina.

Line 8 - Describe the type of business your firm operates.

Line 9 - Estimate the percentage of incoming telephone calls to all telephone activity at the call center.

Sign and date the application. Print your name along with your title, phone number, and email address where you can be reached if we have questions about your application. **Mail your application to NC Department of Revenue, Sales and Use Tax Division, P.O. Box 871, Raleigh, NC 27602-0871.**