

## Rate and Boundary Database Information

The Streamlined Sales and Use Tax Agreement requires each state to provide and maintain a boundary database containing the five and nine-digit zip codes within their state. North Carolina has chosen to also include information at the street address level. States are also required to provide and maintain a rate database containing the sales and use tax rates applicable to sales made or delivered within the state. These databases or tables are used together to determine the proper rate of sales or use tax to be charged based on the destination of the purchase.

Both databases include Federal Information Processing Standards Codes (FIPS codes). FIPS codes are a standardized set of numeric or alphabetic codes issued by the National Institute of Standards and Technology to ensure uniform identification of geographic entities including: states, counties, named populated and related location entities, and American Indian and Alaska Native areas.

The Boundary Database contains three types of records: address, five-digit zip code, and zip plus four. These records are queried with the most detailed level of information provided by the user. Once the corresponding record is located in the Boundary Database, it returns the FIPS State Code, FIPS County Code, FIPS Place Code, FIPS Place Class Code, and any Special Tax District Codes associated with the address, zip, or zip plus four.

Using the FIPS codes retrieved from the Boundary Database, the Rate Database is queried for each component of the FIPS codes. The tax due is computed using all of the codes.

Both databases are provided on the Department's website in a comma separated value (CSV) format. The Boundary Database is updated quarterly, at least 30 days prior to the effective date of the database. The Rate Database is updated as soon as possible once the date of a rate change is known. In North Carolina, local rate changes can only occur on the first day of either January or July.

Layouts of the tables are listed at the end of this document and include all fields, their length, type, and description. More detailed information about the development of the tables and lookup examples can be found in the Rates and Boundaries Instructional Paper on the [Streamlined Sales Tax Governing Board, Inc.](#) website under the SST Technology link.

**Boundary Table**

Field	Length	Type	Comment / Description
Record Type	1	Char	"A" for Address level record, "Z" for five-digit Zip level record, or "4" for Zip+4 level record
Beginning Effective Date	8	Date	Date in CCYYMMDD format
Ending Effective Date	8	Date	Date in CCYYMMDD format
Low Address Range	10	Char	(If Record Type = PO Box, Box Range Listed)
High Address Range	10	Char	(If Record Type = PO Box, Box Range Listed)
Odd / Even "Range" Indicator	1	Char	"O" for Odd, "E" for Even, or "B" for Both odd and even
Street Pre-Directional abbr.	2	Char	Primary Address (Address Line 1)
Street - Name	20	Char	Primary Address (Address Line 1)
Street - Suffix Abbr.	4	Char	Primary Address (Address Line 1)
Street - Post Directional	2	Char	Primary Address (Address Line 1)
Address Secondary Abbr.	4	Char	Address Line 2, e.g. "Suite" or "Apartment"
Address Secondary (Low)	8	Char	Address Range if High-rise, Building Complex, or Firm
Address Secondary (High)	8	Char	Address Range if High-rise, Building Complex, or Firm
Addr. Secondary (Odd/Even)	1	Char	Address Line 2 Range "O" (odd) "E" (even) "B" (Both)
City Name	28	Char	
Zip Code	5	Char	
Plus4	4	Char	
Zip Code Low	5	Char	
Zip Extension Low	4	Char	
Zip Code High	5	Char	
Zip Extension High	4	Char	
Composite SER Code	5	Char	
FIPS State Code	2	Char	
FIPS State Indicator	2	Char	Copy of state FIPS code if state tax rate applies, "00" if state tax rate does not apply. Added for SSTP
FIPS County Code	3	Char	
FIPS Place Code	5	Char	Municipality, township, named unincorporated area, tribal land, etc.
FIPS Place Class Code	2	Char	
Longitude Data	7	Char	
Latitude Data	7	Char	
Special Tax District Source #1	2	Char	"VD" for Vendor Defined "ST" for State Defined
Special Tax District Code #1	5	Char	This is the actual code from the source
Type of Taxing Authority #1	2	Char	Code From X12 Data Element 1721
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Special Tax District Source #20	2	Char	"VD" for Vendor Defined "ST" for State Defined
Special Tax District Code #20	5	Char	This is the actual code from the source
Type of Taxing Authority #20	2	Char	Code From X12 Data Element 1721

### Rate Table

Field	Length	Type	Comment / Description
State	2	Char	
Jurisdiction Type	2	Char	X12 Data Element 1721
Jurisdiction FIPS code	5	Char	
General Tax Rate - Intrastate	1.5	Decimal	Always 0.nnn e.g. 0.0525
General Tax Rate - Interstate	1.5	Decimal	
Food/Drug Tax Rate - Intrastate	1.5	Decimal	
Food/Drug Tax Rate - Interstate	1.5	Decimal	
Effective Begin Date	8	Date	CCYYMMDD
Effective End Date	8	Date	CCYYMMDD