## TAX INFORMATION REQUIRED BY THE STATE OF NORTH CAROLINA

North Carolina Law requires that any dealer in the Swapfest Area must have a valid North Carolina Sales and Use Tax License *unless*, you qualify for and sign a sales tax exemption certificate.

If you have a North Carolina Sales and Use Tax License then please provide your number in the box on the Pre registration form which is enclosed.

If you do *NOT have* a license, and should, then you must complete an application and return it to the North Carolina Department of Revenue. You will then need to sign the certification on the preregistration form indicating you have applied for your license. If you do not have an application form and need one, we will be happy to send you one by return mail or you can go out to the NC Dept of Revenue Web Site and download the form. Go to: <u>http://www.dor.state.nc.us/downloads/sales.html</u>

If you are not required to have a sales and use license, you must complete the enclosed exemption certificate indicating the reason that you are exempt.

Representatives from the NC Department of Revenue will be at the Hamfest to ensure compliance with state tax codes. The Charlotte Hamfest assumes no liability if you are not properly licensed, or you fail to comply with existing statutes.

\*\*\* NO table assignments will be made without properly completed EXEMPTION CERTIFICATE, SALES TAX LICENSE APPLICATION, or NC SALES TAX LICENSE NUMBER !!!!!!