



North Carolina Department of Revenue

Pat McCrory
Governor

Lyons Gray
Secretary

July 31, 2014

Mr. Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667-2003

Re: North Carolina 2014 Recertification of Compliance

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement"), on behalf of the State of North Carolina, I am certifying that North Carolina is in substantial compliance with the provisions of the Agreement. Included with this correspondence is North Carolina's Certificate of Compliance which reflects the State's laws through July 30, 2014. A copy of this letter and the Certificate of Compliance will be posted on the Department's website on or before August 1, 2014. Additionally, the online Taxability Matrix has been updated by members of the Sales and Use Tax Division.

If you have any questions regarding North Carolina's compliance or the referenced items, please contact Eric K. Wayne, Sales and Use Tax Director.

Sincerely,

A handwritten signature in black ink that reads "Lyons Gray".

Lyons Gray
Secretary of Revenue

cc: Eric K. Wayne, Sales and Use Tax Director
Jocelyn Andrews, Assistant Secretary for Tax Administration

Enclosure