



North Carolina Department of Revenue

Roy Cooper
Governor

March 30, 2023

Ronald G. Penny
Secretary

Important Notice: Reporting and Remitting Sales & Use Tax

Dear Vendor,

You are listed as a participating vendor at the upcoming Southern Christmas Show to be held on November 9-19, 2023; Preview Night, November 8, 2023 in The Park Expo & Conference Center, 2500 E Independence Blvd, Charlotte, NC 28205. If you are a retailer selling items at the event, you must collect and remit the sales and use tax on your sales of taxable items.

Prior to the event, every retailer must be registered to collect and remit sales and use tax with the North Carolina Department of Revenue. Registration is free. To register, you must complete Form NC-BR, Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Other Taxes and Service Charge. Most retailers can complete the form through the Department's [online registration application](#) found on the Department's website. If you need assistance with the registration process, you can watch the [Business Registration tutorial video](#).

During the event, each retailer must display a valid Certificate of Registration or display a confirmation from the Department showing the retailer has made an application for a Certificate of Registration. Each vendor must keep the Certificate of Registration or confirmation conspicuously and prominently displayed. The Registration or confirmation must be visible for inspection by customers of the retailer at the places or locations at which items are offered for sale.

After the event, each retailer must report and remit all sales and use tax due to the State on Form E-500, Sales and Use Tax Return. The return and payment should be made according to the retailer's designated filing frequency. You may [file and pay online](#). A [tutorial video](#) is available if you need assistance filing and paying online.

The current sales tax rate in effect for Mecklenburg County is 7.25%, which includes the general State, applicable local and applicable transit rates. This rate applies to the sale of most taxable items. In addition, retailers may be subject to additional county taxes on some items. Contact Mecklenburg County for additional information on the prepared food and beverage tax.

You can find more information on North Carolina Sales and Use Tax by visiting the [NCDOR website](#).