



E-595 Direct Pay Permit

Sales and Use Taxes Tangible Personal Property, Digital Property, and Certain Services

Permit Number: 00653

Issue Date: March 6, 2014

Re-Issued: March 22, 2018

Issued To: Auria Old Fort, LLC

Address: 1506 East Main Street
Old Fort, North Carolina 28762

The North Carolina Department of Revenue issues this permit to the person named on the permit pursuant to the authority of N.C. Gen. Stat. § 105-164.27A. The permit authorizes a retailer or wholesale merchant to whom it is presented to sell tangible personal property, digital property, and certain services to the person named on the permit without collecting sales or use tax on the sale, if the sale is within the scope of the permit. This permit may not be used by the permit holder to purchase electricity, direct mail, a qualified jet engine, telecommunications service and ancillary service, or rentals of accommodations without payment of sales and use tax. Additionally, the permit may not be used by the permit holder to purchase items without payment of the various taxes included in Sales and Use Tax Technical Bulletin Section 46-1E.

A retailer or wholesale merchant to whom this permit is presented by the permit holder to purchase an item without payment of sales and use tax must keep a record of the permit in its files to establish a sale is exempt from tax. The record can be in paper or electronic form.

If the Secretary of Revenue cancels or revokes this permit, the permit is no longer valid. When a person's permit is cancelled or revoked, a retailer or wholesale merchant must collect sales and use tax on sales made to the person after the effective date of the cancellation or revocation. A person whose permit is cancelled or revoked is required to notify retailers or wholesale merchants of the cancellation or revocation and the effective date of the action.

Issued By: *Dorothy C. Upchurch*
Assistant Director of Sales and Use Tax Division
North Carolina Department of Revenue