NC Sales Tax Requirements for Participating Authors

Why This Applies to You
Because our event is in North Carolina, every author who sells books must be registered with the North Carolina Department of Revenue (NCDOR). This is a state requirement, not an event rule. It applies even if you live in South Carolina or another state, and even if this is the only NC event you attend.

What You Need to Do
1 **Register with NCDOR before the event.** Registration is online at ncdor.gov. Search for "Register for a Sales and Use Tax account." ***Allow a few weeks for your Certificate of Registration to arrive by mail.***

2 **Send us your Certificate of Registration number.** NC requires event organizers to keep a list of every vendor's name, permanent address, and certificate number. We will ask for yours before the event.

3 **Display your certificate at your table.** If your paper certificate has not arrived, print the confirmation page from your online registration. It shows your account number, and NC accepts it in place of the certificate.

4 **Collect 7% sales tax on every book you sell.** This is the Gastonia / Gaston County combined rate (4.75% state + 2.25% county). You may add tax on top of your price or build it into your price. Either way, keep a record of your total sales.

5 **File and pay the tax to NCDOR** by the deadline NCDOR gives you when you register.

Already Registered in NC? Send us your certificate number and bring your certificate to display at your table.

Good to Know: NCDOR may collect tax onsite from vendors who are not registered.

If you have additional Questions

NCDOR: 1-877-252-3052

Sales and Use Tax Bulletin 30: available at ncdor.gov

Vendor guidance: ncdor.gov, "Flea Market, Specialty Market, or Other Event Information"

We are happy to point you in the right direction, but we cannot give tax advice. Please contact NCDOR or your tax professional with questions about your specific situation.

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