



North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

Kenneth R. Lay
Secretary

July 22, 2010

Eno River Media Production
P O Box 21377
Durham, NC 27703

Ladies and Gentlemen:

Account Number: 720020475

Based on the information submitted to this office and pursuant to North Carolina General Statute 105-164.14(b), it is our opinion that the above organization qualifies for refunds of sales and/or use taxes that it pays on direct purchases, other than electricity and telecommunications services, of tangible personal property for use in carrying on its work.

The nonprofit sales and use tax account number listed above should only be used on Form E-585, Nonprofit and Governmental Entity Claim for Refund State and County Sales and Use Taxes, when filing semiannual refund claims in the future and when corresponding with us regarding your nonprofit account.

Your organization's nonprofit refund claim(s) have been sent for verification and processing. If your claim is incorrect, it may be returned to you for correction. If your organization needs forms, they may be downloaded from the Department's website at www.dornc.com, by calling (toll-free) 1-877-252-3052, or by visiting one of the Department's service centers.

The Department asks that you not use old E-585 forms or photocopies of E-585 forms since this may delay the processing of your claims. We request that you follow the instructions on the back of the E-585 forms when completing your claims for refund in order to facilitate the processing of the refund claims. Any forms that are not completed correctly will be returned to the organization.

We have enclosed a copy of Sales and Use Tax Technical Bulletin 17 that provides additional information on nonprofit entities, a sample Form E-585, and information pertaining to frequently asked questions by nonprofit entities.

If the above organization should ever change its purposes, character or method of operation, you should advise us.

If you have any questions concerning Form E-585, Nonprofit and Governmental Entity Claim for Refund State and County Sales and Use Taxes, please call 1-877-919-1819 extension 10084.

Sincerely,

Taxpayer Assistance Division