



**Direct Pay Permit
for Sales and Use Taxes
on Tangible Personal Property**

North Carolina Department of Revenue

Permit Number: **00548**

Issue Date: **January 23, 2004**

Issued To: **3M Company**

Address: **4198 Highway 87 South, Moncure, North Carolina 27559**

This permit is issued under N.C.G.S. 105-164.27A. It certifies that the North Carolina Department of Revenue has issued a direct pay permit to the business named on the permit. The permit authorizes a retail or wholesale merchant to whom it is presented to sell tangible personal property to the business named on the permit without collecting sales or use tax on the sale, if the sale is within the scope of the permit. Bulletin 46-1 of the Sales and Use Tax Technical Bulletins lists the taxes that are not subject to the direct pay permit. The business named on this permit has assumed responsibility for the direct payment of tax on all purchases that are within the scope of the permit.

A vendor to whom this permit is presented must keep a record of the permit in its files. 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If the Secretary of Revenue cancels or revokes this permit, the permit is no longer valid.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 taxpayer's permit is cancelled or revoked, a vendor must collect sales and use tax on sales made to taxpayer after the effective date of the cancellation or revocation. A taxpayer whose permit is cancelled or revoked is required to notify its vendors of the cancellation or revocation and the effective date of the action.

Issued By: _____

A handwritten signature in black ink, appearing to read 'Arthur Schell', is written over a horizontal line.

Director of Sales and Use Tax Division