

North Carolina sales tax guide

Standard rate

The standard sales tax rate in North Carolina for 2024 is 4.75%.

Who is obliged to register sales tax in North Carolina

Every business, person, or facilitator engaged in business in North Carolina of one or more of the directions, specified on the site must register online or by mail with the Department to obtain a Certificate of Registration.

Threshold

\$100,000;

or

200 separate transactions.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

Online Marketplaces

After the Threshold is met, the marketplace facilitator is required to collect and remit sales tax on behalf of all its marketplace sellers.

Registration procedure

Sellers can register by using the Department's online business registration website or by sending a filled Form NC-BR.

Sales tax payment and filing date

If your tax liability is consistently between \$100 and \$20,000 per month, you should file a return monthly and pay taxes on or before the 20th day of each month for all taxes due for the previous calendar month:

If your tax liability is consistently less than \$100 per month, then you need to file a return quarterly and pay taxes due on or before the last day of the month for all taxes due for the previous calendar quarter:

If your tax liability is more than \$20,000 per month, you should file a return monthly and pay taxes on or before the 20th day of each month for all taxes due for the previous calendar month. In addition to the tax payment, you must make a prepayment for the next month's tax liability. Monthly tax returns and prepayment are should be filed online.

Penalty and interest

If tax is due, both a failure to file a penalty of 5% per month or a fraction thereof (no more than 25%) and a failure to pay a penalty of 10% will be due. Interest is calculated on the amount of tax payable from the date of the tax payment deadline until the date the tax is actually paid.



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