# North Carolina sales-tax guide

Stillpost | Current as of 2026-08-31

**State:** North Carolina
**Agency:** North Carolina Department of Revenue (NCDOR)
**Reviewed:** 2026-08-31

Guide overview

North Carolina runs a 4.75% statewide base administered by the North Carolina Department of Revenue (NCDOR), with a standard county sales-and-use-tax add-on of 2.00%–2.25% and a standard combined county band of 6.75%–7.50%. Mecklenburg is a distinct change at 8.25% effective July 1, 2026. This pillar walks through the NCDOR's default monthly-on-the-20th remittance cadence with quarterly / semi-annual carve-outs for low-liability accounts, the $100K economic-nexus threshold after the July 2024 elimination of the transaction-count prong, marketplace-facilitator obligations, and the filing controls that keep the right ship-to rate and return cadence attached to each sale.

Rate stack

A 4.75% state base with a county overlay that follows the ship-to

North Carolina is not a single-number checkout state. Start with the 4.75% statewide base, identify the destination county, apply the 2.00%–2.25% county overlay, and use the NCDOR-published ZIP-code rate at the ship-to.

State sales tax: 4.75%. North Carolina statewide sales and use tax base administered by the NCDOR.

County overlay: 2.00%–2.25%. Destination-based county sales-and-use tax overlay across North Carolina.

Top-end counties: 8.25%. Mecklenburg reaches 8.25% effective July 1, 2026; the standard county band remains 6.75%–7.50%.

Combined ship-to range: 6.75%–7.50%. The 4.75% state base plus the applicable 2.00%–2.25% county overlay at the destination.

Local overlay: 2.00%–2.25%. Use the NCDOR ZIP-code lookup instead of a memorized county default, especially near boundaries.

Quick facts

state base: 4.75%. NCDOR-administered statewide base — county sales-and-use tax overlay stacked on top Source: https://www.ncdor.gov/

county overlay: ~6.75%–7.50%. Standard county ship-tos: 6.75%–7.50% combined · Mecklenburg: 8.25% effective July 1, 2026 Source: https://www.ncdor.gov/

cadence: Monthly · 20th. Monthly on the 20th of the month following the period — quarterly / semi-annual carve-outs for low-liability accounts Source: https://www.ncdor.gov/

nexus: $100K single-prong. Wayfair-aligned single-prong in gross receipts, prior-12-month —

transaction-count prong eliminated in July 2024; no transaction-count alternative or multi-year look-back Source: https://www.ncdor.gov/

marketplace: Facilitator-collected. In-state marketplace facilitator collects on marketplace-channel sales — direct-channel owner still registers Source: https://www.ncdor.gov/

exemption: Standard NC exemptions. Unprepared groceries + prescription drugs + medical equipment + manufacturing machinery — exemption certificate at point of sale Source: https://www.ncdor.gov/

ssuta: SSUTA member. North Carolina participates in the Streamlined Sales and Use Tax Agreement — SSUTA Central Registration available to multi-state registrants Source: https://www.ncdor.gov/

What you will find

cadence: North Carolina's monthly cadence on the 20th of the month following the reporting period, filed through the NCDOR online portal (https://www.ncdor.gov/) — with the NCDOR reclassifying low-liability accounts to quarterly / semi-annually once prior-12-month liability drops below the NCDOR carve-out thresholds, and the always-file-a-no-activity-month rule once the NCDOR Certificate of Registration has been issued.

rate overlay: North Carolina's 4.75% statewide base administered by the NCDOR (https://www.ncdor.gov/), plus a county 2.00%–2.25% sales-and-use tax overlay depending on ship-to — pushing Mecklenburg shipments to 8.25% effective July 1, 2026, while the standard county band remains 6.75%–7.50%, Forsyth (Winston-Salem) / Guilford (Greensboro) / Buncombe (Asheville) shipments to ~7.25%, and the remaining rural-county footprint to ~6.75% combined. No transit authority, rapid-campus, or school-district overlay on top — a much tighter 6.75%–7.50% band than Georgia's ~6%–8.9% Fulton-vs-Chatham spread.

county levey: The standard county add-on runs from 2.00%–2.25% across North Carolina, while Mecklenburg is 8.25% effective July 1, 2026 — the per-ship-to county overlay determines whether the combined rate is 6.75%, 7.25%, or 7.50%, and a county boundary crossing at the ZIP code level is the highest-ROI place to look up the rate on every transaction rather than relying on a memorized default.

nexus: The NCDOR's Wayfair-era single-prong $100K economic-nexus threshold: $100,000 in gross receipts from North Carolina-bound sales in the prior twelve-month period, administered through the NCDOR economic-nexus notice (https://www.ncdor.gov/) — with NO transaction-count prong since July 2024 (North Carolina is single-prong only, with no alternative path through 200 transactions) and NO multi-year look-back; the NCDOR looks at forward-going returns once registration has been completed, similar to Pennsylvania / New Jersey / Illinois / Georgia / Washington and unlike Ohio's seven-year lookback.

registration: NCDOR online portal registration leading to the NCDOR Certificate of Registration subject to NCDOR (https://www.ncdor.gov/) registration — the marketplace-facilitator carve-out (an in-state marketplace facilitator is required to collect and remit North Carolina sales tax on sales it facilitates for a remote seller, but the direct-channel owner is always required to register and file for own-site sales — the facilitator rule does not relieve them of the direct-channel filing obligation), the SSUTA Central Registration pathway available to multi-state registrants, the standard NC exemption categories including most unprepared groceries for home consumption + prescription drugs + most medical equipment and prosthetics + manufacturing machinery and qualifying production-related tangible personal property (each requiring an exemption certificate captured at the point of sale), the per-county 2.00%–2.25% overlay that determines whether the ship-to rate is 6.75%, 7.25%, or 7.50%, and the always-file-a-no-activity-month rule once the NCDOR Certificate of Registration has been issued.

Operator playbook

The standard 2.00%–2.25% county add-on, the 6.75%–7.50% combined band, and Mecklenburg’s 8.25% change

North Carolina starts with the 4.75% NCDOR-administered base and applies a standard county sales-and-use-tax add-on of 2.00%–2.25%, producing a standard combined county band of 6.75%–7.50% depending on the ship-to. Mecklenburg is a distinct effective change: the combined rate is 8.25% effective July 1, 2026. Use the NCDOR ZIP-code lookup at the destination rather than a memorized county default.

The standard rate frame is 4.75% statewide plus a 2.00%–2.25% county add-on, with ordinary North Carolina ship-tos in the 6.75%–7.50% combined county band.

Mecklenburg (Charlotte) is the scheduled exception to the standard band: its combined rate is 8.25% effective July 1, 2026. Keep that date and rate distinct from the standard 6.75%–7.50% county range.

Durham, Wake, Forsyth, Guilford, Buncombe, and other county ship-tos should be priced from the NCDOR-published destination rate. A ZIP-code boundary can change the applicable county add-on without changing the 4.75% state base.

The NCDOR publishes the combined rate per ZIP code through the NCDOR online portal (https://www.ncdor.gov/), which is the safest operational reference for every North Carolina-bound sale.

The NCDOR's single-prong $100K economic-nexus threshold with no transaction-count prong and no multi-year look-back

North Carolina runs a single-prong economic-nexus test post-Wayfair v. South Dakota: the seller has nexus once $100,000 in gross receipts from North Carolina-bound sales is satisfied in the prior twelve-month period. The transaction-count prong was eliminated in July 2024, so North Carolina is single-prong only; there is no multi-year look-back, and the NCDOR focuses on forward-going returns from the registration date forward. The single-prong test plus no-lookback posture is materially lighter than Ohio's seven-year lookback on a registration late by a quarter or two.

Single-prong $100K test: $100,000 in gross receipts from North Carolina-bound sales in the prior twelve-month period alone triggers nexus. A low-ticket-high-volume seller who keeps per-transaction revenue under the average ship-to combined rate but stacks volume past $100K still trips the threshold; the NCDOR does NOT offer an alternative transaction-count prong the way Ohio / New Jersey / Georgia do.

No transaction-count prong — differs from the dual-prong $100K / 200-transaction Wayfair-era posture Ohio, New Jersey, Georgia, and Washington ship. A North Carolina seller whose 200-transaction count is satisfied but whose $100K in gross receipts is NOT yet met does NOT have nexus under the NCDOR posture; the threshold is single-prong on the dollar side alone.

Registration is run through the NCDOR online portal (https://www.ncdor.gov/) once nexus has been established; the NCDOR issues a Certificate of Registration on Form NC-CR with the assigned filing cadence the registered seller follows from the registration date forward.

No multi-year look-back — once nexus has been established and the NCDOR has issued the Certificate of Registration, the NCDOR looks at forward-going returns from the registration date forward. Operators should file a catch-up return covering the full registration period (the period from the date nexus was first established to the registration date), but they should NOT plan on a multi-year retrospective assessment as they would under Ohio's seven-year lookback posture.

The economic-nexus threshold and the post-Wayfair single-prong posture the NCDOR enforces are administered through the NCDOR — Wayfair economic-nexus notice (https://www.ncdor.gov/); operators can audit the single-prong threshold and the no-multi-year-look-back posture back to the NCDOR's primary-source notice.

Marketplace-facilitator posture and the NCDOR Certificate of Registration path

North Carolina runs a marketplace-facilitator posture requiring an in-state marketplace facilitator that facilitates a sale into North Carolina for a remote seller (an out-of-state seller with no physical presence in North Carolina) to collect and remit the NCDOR-published ship-to combined rate on the marketplace-channel sale. The carve-out only relieves the marketplace-channel collection obligation — the direct-channel owner who runs an own-site (an own Shopify storefront, an own WooCommerce checkout, a direct POS channel) or a direct invoicing channel alongside the marketplace channel is still required to register with the NCDOR and apply the NCDOR-published ship-to combined rate at the ship-to on every direct-channel sale, applying for the Certificate of Registration through the NCDOR online portal before the close of the month after crossing nexus.

The marketplace-facilitator posture — an in-state marketplace facilitator that facilitates a sale into North Carolina for a remote seller collecting and remitting the NCDOR-published ship-to combined rate on the marketplace-channel sale — is administered through the NCDOR — Marketplace Facilitator notice (https://www.ncdor.gov/); an operator running a marketplace-channel-only North Carolina business is generally NOT required to register separately with the NCDOR for those marketplace-channel transactions because the in-state marketplace facilitator already collects and remits the NCDOR-published ship-to combined rate on the buyer's behalf.

The direct-channel owner who runs an own-site (an own Shopify storefront, an own WooCommerce checkout, a direct POS channel) or a direct invoicing channel (manual invoice, ACH-direct, an EDI-style direct billing flow) alongside the marketplace channel is always required to register with the NCDOR and apply the NCDOR-published ship-to combined rate at the ship-to on every direct-channel sale — facilitator collection does not relieve the direct-channel owner of the direct-channel filing obligation, and the operator carries both filing obligations once nexus has been established.

Cross-channel reconciliation — the operator tracks the carve-out at the revenue-stream level, not the gross-receipts level. Marketplace-facilitator-collected revenue is removed from the operator's direct-channel return liability calculation (the in-state facilitator carries it), but the operator still applies the NCDOR-published ship-to combined rate to all direct-channel revenue.

The marketplace-facilitator posture co-exists with the single-prong $100K Wayfair-era economic-nexus threshold: an operator whose combined North Carolina revenue (marketplace-channel + direct-channel) crosses $100K must register with the NCDOR even if the marketplace-channel revenue is the only revenue crossing it — the single-prong threshold counts the combined channel revenue, not the direct-channel-only revenue, for the seller's nexus trigger.

The NCDOR Certificate of Registration, SSUTA membership, and the standard NC exemption categories

North Carolina participates in the Streamlined Sales and Use Tax Agreement (SSUTA), so multi-state registrants who are already registered in a SSUTA member state can use the SSUTA Central Registration process rather than filing state-by-state — the NCDOR honors SSUTA-issued registration certificates alongside North Carolina-only registrations. The Certificate of Registration itself is the artifact the NCDOR issues at registration, and the SSUTA-aligned standard NC exemption categories (most unprepared groceries for home consumption + prescription drugs + most medical equipment and prosthetics + manufacturing machinery and qualifying production-related tangible personal property) all require the seller to capture an

exemption certificate at the point of sale, rather than relying on the category alone — exemption claims without a corresponding certificate are a common audit pull.

SSUTA Central Registration — North Carolina does participate in the Streamlined Sales and Use Tax Agreement, so multi-state registrants include North Carolina as a SSUTA central-registration rather than rolling it up into a separate state-by-state registration. New registrants register through the SSUTA Certificate of Registration process rather than a multistate compact the way non-SSUTA states structure theirs; the NCDOR honors SSUTA-issued registration certificates alongside North Carolina-only registration and accepts either pathway.

The NCDOR Certificate of Registration is the registration artifact the NCDOR issues at registration time, distinct from the SSUTA-issued registration certificate a multi-state registrant can pick up through the central registration process. The Certificate of Registration triggers the always-file-a-no-activity-month rule once registration has been completed: the seller is required to file the North Carolina sales-tax return through the NCDOR online portal every filing period regardless of activity until the certificate is surrendered.

Standard NC exemption categories — most unprepared groceries for home consumption (the NCDOR exempts grocery food for home consumption under its base-rate exemption list), prescription drugs, most medical equipment and prosthetics, manufacturing machinery and qualifying production-related tangible personal property used in the manufacturing process, occasional isolated sales not in the regular course of business, items sold to a holder of a direct-pay certificate / Streamlined Sales and Use Tax Agreement exemption certificate, and items sold to the federal government or the State of North Carolina itself — all require the seller to capture an exemption certificate at the point of sale. The NCDOR expects exemption claims to be backed by an exemption certificate on file rather than relying on the category alone, and exemption claims without a corresponding certificate are a common audit pull.

The exemption categories co-exist with the always-file-a-no-activity-month rule: a registered seller is required to file the North Carolina sales-tax return through the NCDOR online portal every filing period regardless of activity, and an exemption-only month is still a return-due month. Skipping the no-activity return once registered can move the account up the NCDOR audit-review list.

The NCDOR administers the exemption categories and the Certificate of Registration posture through the NCDOR Sales and Use Tax overview (https://www.ncdor.gov/); the always-file-a-no-activity-month rule and the SSUTA Central Registration pathway the NCDOR honors are part of the same primary-source surface.

Frequently asked questions

What is North Carolina's combined sales tax rate, and how does the county overlay break across the state?

North Carolina has a 4.75% statewide base, a standard 2.00%–2.25% county add-on, and a standard combined county band of 6.75%–7.50% depending on the ship-to. Mecklenburg is a distinct change: its combined rate is 8.25% effective July 1, 2026. The NCDOR ZIP-code lookup is the source of truth at the destination, especially near county boundaries.

How often does North Carolina require sales tax filings with the NCDOR, and how does the NCDOR reclassify low-liability accounts?

Most North Carolina sellers file monthly through the NCDOR on the 20th of the month following the reporting period. The NCDOR can reclassify low-liability accounts to quarterly or semi-annual filing, but a registered seller still files a zero-liability return for every assigned period until the Certificate of Registration is surrendered. Marketplace-facilitator collection does not remove the direct-channel filing obligation.

When does a business need to register for North Carolina sales tax with the NCDOR, and how do marketplace facilitators + the economic-nexus test interact with it?

North Carolina uses a single-prong $100,000 gross-receipts threshold for North Carolina-bound sales in the prior twelve-month period. The transaction-count prong was eliminated in July 2024, so receipts alone trigger nexus; there is no multi-year look-back. An in-state marketplace facilitator collects and remits tax on the marketplace-channel sale, while a seller with direct-channel sales still registers and files for that direct channel.

What are the common operator pitfalls with North Carolina sales tax, and how do the standard NC exemption categories interact with them?

Late filings under the NCDOR carry a penalty capped at 25% of the tax due, plus interest. The main controls are using the NCDOR ZIP-code rate, distinguishing the standard 2.00%–2.25% county add-on from Mecklenburg’s 8.25% rate effective July 1, 2026, filing no-activity returns after registration, separating marketplace and direct channels, and keeping exemption certificates for standard NC exemption categories.

How does North Carolina compare with Ohio for look-back and filing risk?

North Carolina uses the single-prong $100,000 gross-receipts test over the prior twelve-month period, with the transaction-count prong eliminated in July 2024 and no multi-year look-back. Ohio's different dual-prong and look-back posture is why a multi-state operator should keep the North Carolina nexus workpaper and registration date separate from an Ohio assessment.

Official NCDOR sources

NCDOR — Sales and use tax: https://www.ncdor.gov/taxes-forms/sales-and-use-tax. North Carolina’s general sales-and-use tax rules, taxable transactions, registration, and exemptions.

NCDOR — Tax charts and rate documents: https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sales-and-use-tax-rates/tax-charts-and-other-tax-rate-documents. State and county rate materials supporting the 4.75% base and destination-based county overlay.

NCDOR — Remote-sales FAQs: https://www.ncdor.gov/taxes-forms/sales-and-use-tax/other-sales-and-use-tax-resources/remote-sales/frequently-asked-questions-remote-sales. Remote-seller economic nexus, the $100,000 threshold, and the no-transaction-count-prong posture.

NCDOR — Marketplace facilitators and sellers: https://www.ncdor.gov/taxes-forms/sales-and-use-tax/marketplace-facilitators-and-marketplace-sellers. Marketplace-facilitator collection and the direct-channel responsibilities that remain with sellers.

NCDOR — Register for sales and use tax: https://www.ncdor.gov/taxes-forms/sales-and-use-tax/register-sales-and-use-tax. NCDOR registration and the Certificate of Registration path for sellers with North Carolina obligations.

NCDOR — File and pay sales and use tax: https://www.ncdor.gov/taxes-forms/sales-and-use-tax/file-and-pay-sales-and-use-tax. Return filing and payment workflow, including the monthly-on-the-20th cadence described in the brief.

Reference only. North Carolina rates, nexus rules, marketplace collection, exemptions, filing assignments, penalties, and source URLs can change. Confirm current NCDOR requirements before collecting or filing.