**New Policy Effective Immediately for all Farmers Market Vendors, PLEASE READ**

In 2013, the NC State Legislature made some new changes to the Tax Law that will impact you as a Vendor:

1. ALL Farmers market vendors are required to obtain a certificate of registration (NCBR form) from the NC Department of Revenue (NCDOR) unless you are selling farm products (non-value added). If selling farm products, you'll need to attest in writing to the Farmers Market Manager or obtain a Farm Tax Exemption Number (E595EA form) if selling value added farm products.

2. All vendors must display their NCDOR Certification number or their Farm Tax Exemption Number at their booth (not required if you sign a written statement that you are selling your own non-value added farm products).

Because of these changes, all vendors should go online to obtain their NCDOR certificate of registration (NCBR form) or Farm Tax Exemption Number (E595EA form) or attest in writing that they are selling their own farm products (see section on application).

The NCDOR certificate of registration is free, and easy to fill out online, and should take about five minutes. The NC Farm Tax Exemption form (also free) is not online but enclosed and can be mailed or faxed to the NCDOR.

Vendors of Arts, Crafts, Jewelry, and Value Added Farm Products may access the NCDOR registration form here: http://www.dornc.com/electronic/registration/index.html.

For those selling valued added farm products (packaged dried herbs), the Farm Tax exemption form can be downloaded at website: http://www.dornc.com/downloads/fillin/E595EA_webfill.pdf or see enclosed form. Upon completion, please fax to: 919 715 2999 and you will get your farm tax exemption number within 1 week or send in regular mail for a 1-3 week turnaround time.

Churches or other nonprofits selling any products do NOT need a certification number, as they should be claiming all fundraising and/or donations each year any way.

**We will not be able to accept your application to the festival without your NCDOR Certification Number or your Farm Tax Exemption Number or a signed written statement attesting to the fact that you are selling your own farm products.**