



North Carolina Department of Revenue

Roy Cooper
Governor

Ronald G. Penny
Secretary

March 31, 2020

Chad Jeffrey, Manager, State Tax
B/E Aerospace, Inc. dba Collins Aerospace
190 Oak Plaza Blvd.
Winston-Salem, NC 27105

Re: Application for Direct Pay Permit
Account ID: 600162580

Pursuant to your company's request dated March 20, 2020, we are enclosing Direct Pay Permit No. 00694, which is your company's authority for purchasing tangible personal property, digital property, and services without payment of sales or use tax to its vendors. We are also enclosing Sales and Use Tax Technical Bulletin 24 that provides information regarding the use of a direct pay permit.

Your company should make copies or other reproductions of the permit or complete Form E-595E, Streamlined Sales and Use Tax Agreement Certificate of Exemption, including your direct pay permit number in the Reason for Exemption Section and furnish the same to each of its vendors. A copy of the permit or Form E-595E is the vendor's authority for not adding North Carolina sales or use tax to its sales to your company. Under the provisions of this permit, B/E Aerospace, Inc. dba Collins Aerospace assumes responsibility for payment of the applicable sales or use taxes on its taxable purchases of tangible personal property, digital property, and services. Your company, therefore, will be required to file timely sales and use tax returns with remittance of tax due.

If we can be of any assistance, you may reach me at the number listed below.

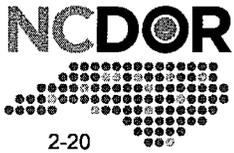
Very truly yours,

A handwritten signature in black ink, appearing to read "Ed Strickland".

Ed Strickland
Administration Officer
Sales and Use Tax Division

Enclosure

ES: gam



E-595 Direct Pay Permit



Sales and Use Taxes Tangible Personal Property, Digital Property, and Services

Permit Number: 00694

Issue Date: 3/31/2020

Re-Issued:

Issued To: B/E Aerospace, Inc. dba Collins Aerospace

Address: 190 Oak Plaza Blvd.
Winston-Salem, NC 27105

The North Carolina Department of Revenue issues this permit to the person named on the permit pursuant to the authority of N.C. Gen. Stat. § 105-164.27A. The permit authorizes a retailer or wholesale merchant to whom it is presented to sell tangible personal property, digital property, and services to the person named on the permit without collecting sales or use tax on the sale, if the sale is within the scope of the permit. This permit may not be used by the permit holder to purchase electricity, piped natural gas, video programming, spirituous liquor, direct mail, a qualified jet engine, telecommunications service and ancillary service, or rentals of accommodations without payment of sales and use tax. Additionally, the permit may not be used by the permit holder to purchase items without payment of the various taxes included in Sales and Use Tax Bulletin 24.

A retailer or wholesale merchant to whom this permit is presented by the permit holder to purchase an item without payment of sales and use tax must keep a record of the permit in its files to establish a sale is exempt from tax. 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 person's permit is cancelled or revoked, a retailer or wholesale merchant must collect sales and use tax on sales made to the person after the effective date of the cancellation or revocation. A person whose permit is cancelled or revoked is required to notify retailers or wholesale merchants of the cancellation or revocation and the effective date of the action.

Issued By: *Ginny C. Upchurch*
Director of Sales and Use Tax Division
North Carolina Department of Revenue