Direct Pay Permit
North Carolina Department of Revenue

Permit Number: 00030 Issue Date: December 6, 2000

Issued To: Norfolk Southern Railway Company

Address: Three Commercial Place Norfolk, Va 235102191

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 copy of the permit in its records. The copy 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If the Secretary of Revenue cancels or revokes this permit, the permit is no longer valid.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: Charles D. Collins
Director of Sales and Use Tax Division
North Carolina Department of Revenue
E-595E
Streamlined Sales and Use Tax Agreement
Certificate of Exemption

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1  □ Check if you are attaching the Multistate Supplemental form.
   NC  □ If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2  □ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____________________.

3  Please print
   Name of purchaser
   NORFOLK SOUTHERN RAILWAY COMPANY
   Business address City State Zip code
   3 COMMERCIAL PLACE BOX 209 NORFOLK VA 23510
   Purchaser’s tax ID number State of issue Country of issue
   00030 NC
   If no tax ID number, enter one of the following:
   FEIN Driver’s license number/State issued ID number
   state of issue number
   Foreign diplomat number

   Name of seller from whom you are purchasing, leasing, or renting
   Seller’s address City State Zip code

4  Type of business. Check the number that describes your business.
   □ 01 Accommodation and food services  □ 11 Transportation and warehousing
   □ 02 Agricultural, forestry, fishing, and hunting  □ 12 Utilities
   □ 03 Construction  □ 13 Wholesale trade
   □ 04 Finance and insurance  □ 14 Business services
   □ 05 Information, publishing, and communications  □ 15 Professional services
   □ 06 Manufacturing  □ 16 Education and health-care services
   □ 07 Mining  □ 17 Nonprofit organization
   □ 08 Real estate  □ 18 Government
   □ 09 Rental and leasing  □ 19 Not a business
   □ 10 Retail trade  □ 20 Other (explain) ____________________________

5  Reason for exemption. Check the letter that identifies the reason for the exemption.
   □ A Federal government (department) ____________________________
   □ B State government (name) ____________________________
   □ C Tribal government (name) ____________________________
   □ D Foreign diplomat # ____________________________
   □ E Resale # ____________________________
   □ F Agricultural production # ____________________________
   □ G Industrial production/manufacturing # ____________________________
   □ H Direct pay permit # 00030- See Attached
   □ I Direct mail # ____________________________
   □ J Other (explain) ____________________________

6  Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.
   Signature of authorized purchaser   Print name here   Title   Date
   MAURA RUSINKO   MAURA RUSINKO   TAX AGENT 02-24-16