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North Carolina Department of Revenue

Third-Party Electronic Listing System Approval

Application for Tax Year _____

Name of Organization _____

Address _____

City _____ State_____Zip Code _____ Phone Number _____

North Carolina General Statute 105-310.1 provides that the North Carolina Department of Revenue (NCDOR) may establish standards and requirements for electronic listing of personal property, including the minimum requirements that must exist before electronic listing will be allowed in a county. NCDOR has established those standards and requirements in its publication North Carolina Electronic Listing Standards and Requirements.

Per those standards and requirements, NCDOR will maintain a list of approved third-party electronic listing systems and their providers. Providers must file this form to request approval of their electronic personal property listing systems. A system must be approved by NCDOR before the system can accept electronic listings of personal property from North Carolina taxpayers.

This form must be submitted to NCDOR before October 1 of the calendar year preceding the first listing period for which the system needs approval to accept electronic listings. Once approved, applications are not required for subsequent listing periods. However, NCDOR may issue revised standards and requirements from time to time and may require previously approved systems to come into compliance with those revised standards and requirements within a stated time period, and failure to do so may result in revocation of the approval status.

NCDOR will periodically review the ongoing qualifications of approved third-party systems and can revoke an approval at any time it determines that the standards and requirements are not being met.

Please answer the following questions about your organization and/or your third-party electronic listing system:

○ Yes ○ No ○ N/A 1. For property that has been previously listed by the taxpayer, does your system meet at least one of these two requirements: (1) The system requires a user of your system to identify the property by a minimum of two parameters unique to the property and/or taxpayer. (2) The system uses an industry-standard identity verification method before the user can be granted permission to list the property?

○ Yes ○ No ○ N/A 2. Can your system print a paper version of the taxpayer's business personal property listing in the format of the most recent official North Carolina Department of Revenue Business Personal Property Listing Form?

○ Yes ○ No ○ N/A 3. Can your system email the listing to the county in an Adobe PDF format that, when viewed electronically and when printed, conforms to the North Carolina Department of Revenue Business Personal Property Listing Form?

○ Yes ○ No ○ N/A 4. Does your system require the signer of the affirmation to identify the capacity in which they are signing, using the categories specified in Section VI Affirmation of the North Carolina Electronic Listing Standards and Requirements?

○ Yes ○ No ○ N/A 5. If the user selects that they are signing as the authorized agent of a business, does the system require the agent to state whether they have the NCDOR Form AV-59 Taxpayer Agent Authorization on file for the taxpayer?

○ Yes ○ No ○ N/A 6. If the user selects that they are signing as the authorized agent of a business and states that they do not have the NCDOR Form AV-59 Taxpayer Agent Authorization on file for the taxpayer, will the system prevent the agent from filing the listing?

○ Yes ○ No ○ N/A 7. Does your system require a signature on the affirmation by the user?

○ Yes ○ No ○ N/A 8. Does your system retain a record of the documentable electronic action provided by the user in response to the system request for a signature?

○ Yes ○ No ○ N/A 9. If a taxpayer uses your system to complete a listing for a county that has not instituted electronic listing, is the taxpayer directed to print and sign a paper version of the listing, and does your system state at the beginning of the taxpayer's listing process that the county does not accept electronic listing, that the taxpayer will be responsible for printing, signing, and delivering the listing to the county, and that the listing will be considered filed as stated in G.S. 105-311(b)(1)?

○ Yes ○ No ○ N/A 10. If a taxpayer uses your system to complete a listing for a county that has not instituted electronic listing and the taxpayer mails your organization a signed Form AV-59 Taxpayer Agent Authorization, does your system offer only one means of transmitting this listing to the county; that being, printing out the listing, signing the listing as the taxpayer's agent, and mailing the listing to the county?

○ Yes ○ No ○ N/A 11. If you offer listing services for a county that has instituted electronic listing but does not have a contractual relationship with the county, will your system submit the listings to the county in at least one of these two formats: (1) the listing is mailed in paper format and the listing conforms to the North Carolina Department of Revenue Business Personal Property Listing Form, and (2) the listing is emailed to the county in an Adobe PDF format that, when viewed electronically and when printed, conforms to the North Carolina Department of Revenue Business Personal Property Listing Form?

○ Yes ○ No ○ N/A 12. Does your system grant requests for listing period extensions only if the county has instituted electronic listing and if you and the county have entered into a contract establishing the conditions under which you, acting as an agent of the county, may do so?

○ Yes ○ No ○ N/A 13. Does your system timestamp the date the listing is submitted?

○ Yes ○ No ○ N/A 14. If a listing or request for individual extension of the listing period is submitted electronically to your system and a county has instituted electronic listing but is not under contract with the third party, will your system or organization either mail or email the listing or request for individual extension of the listing

period to the county within five business days following the timestamp of the submittal?

○ Yes ○ No ○ N/A 15. Does your system refrain from requesting Social Security numbers or Federal Identification numbers?

Please provide an explanation of items where you responded N/A: _____

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Other comments: _____

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Affirmation:

The affirmation must be signed by a principal officer of the organization.

I affirm that the information provided herein is true and correct, to the best of my knowledge.

Signature _____ Date _____

Printed Name _____ Title _____

Phone Number _____ Email _____

Office Use Only

Approved ○ Yes ○ No By _____ Date _____/_____/_____

Notes: _____

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