



**Sales and Use Tax Division
North Carolina Department of Revenue
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Raleigh, North Carolina 27640-0001
www.dornc.com**

**IMPORTANT NOTICE: APPLICATION FOR ONE-YEAR EXTENSION FOR
CONDITIONAL FARMER EXEMPTION CERTIFICATE NUMBER**

[Form E-595CFEX, Application for One-Year Extension for Conditional Farmer Exemption Certificate](#), must be used by a conditional farmer to request a one-year extension of a conditional farmer exemption number. A request to extend a conditional farmer exemption number, as discussed herein, should only be made for a weather-related disaster that damaged crops.

Generally, a conditional farmer exemption certificate may not be extended or renewed beyond the original expiration date. However, legislation was signed into law July 12, 2017 that provides effective for taxable years beginning on or after July 1, 2017, a person may request a one-year extension of their conditional exemption certificate if the person satisfies all of the following conditions:

- (1) The person holds a conditional exemption certificate that is scheduled to expire within 30 days of an extension request.
- (2) The person suffers a weather-related disaster that prevents the person from becoming eligible for a qualifying exemption certificate.
- (3) The person provides the Department all of the following:
 - a. Documents showing that, but for the disaster, the person would have earned ten thousand (\$10,000) or more in gross sales for the year in which the disaster occurred.
 - b. Documentation of revenues and expenses relating to the damaged crop.
 - c. An affidavit from a county extension director or FSA county committee that the disaster occurred in the area of the county in which the person farms.

See the instructions for Form E-595CFEX for additional information to apply for a one-year extension. See the [Important Notice: Qualifying Farmer and Conditional Farmer Exemption](#) issued by the Department June 25, 2014 and available on the Department's website for additional information regarding sales and use tax exemptions available to a conditional farmer.

To the extent there is any change in the rate or amount of tax, change to a statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.