

E-595E Streamlined Sales and Use Tax Certificate of Exemption

Do not send this form to the Streamlined Sales Tax Governing Board or the NC Department of Revenue. Send the completed form to the seller and keep a copy for your records. This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. **The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.**

1 Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____

2 A. Purchaser's name
NORFOLK SOUTHERN RAILWAY COMPANY

B. Business address City State Country Zip code
650 W PEACHTREE ST NW ATLANTA GA USA 30308

C. Name of seller from whom you are purchasing, leasing, or renting _____

D. Seller's address City State Country Zip code _____

3 Purchaser's type of business. Check the number that describes your business.

- | | |
|--|---|
| <input type="checkbox"/> 01 Accommodation and food services | <input checked="" type="checkbox"/> 11 Transportation and warehousing |
| <input type="checkbox"/> 02 Agricultural, forestry, fishing, and hunting | <input type="checkbox"/> 12 Utilities |
| <input type="checkbox"/> 03 Construction | <input type="checkbox"/> 13 Wholesale trade |
| <input type="checkbox"/> 04 Finance and insurance | <input type="checkbox"/> 14 Business services |
| <input type="checkbox"/> 05 Information, publishing, and communications | <input type="checkbox"/> 15 Professional services |
| <input type="checkbox"/> 06 Manufacturing | <input type="checkbox"/> 16 Education and health-care services |
| <input type="checkbox"/> 07 Mining | <input type="checkbox"/> 17 Nonprofit organization |
| <input type="checkbox"/> 08 Real estate | <input type="checkbox"/> 18 Government |
| <input type="checkbox"/> 09 Rental and leasing | <input type="checkbox"/> 19 Not a business |
| <input type="checkbox"/> 10 Retail trade | <input type="checkbox"/> 20 Other (explain) _____ |

4 Reason for exemption. Check the letter that identifies the reason for the exemption.

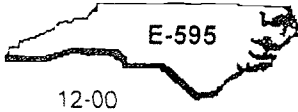
- | | |
|--|--|
| <input type="checkbox"/> A Federal government (department) _____ | <input type="checkbox"/> H Agricultural production # _____ |
| <input type="checkbox"/> B State _____ government (name) _____ | <input type="checkbox"/> I Industrial production/manufacturing # _____ |
| <input type="checkbox"/> C Tribal government (name) _____ | <input checked="" type="checkbox"/> J Direct pay permit # 0030-SEE ATTACHED |
| <input type="checkbox"/> D Foreign diplomat # _____ | <input type="checkbox"/> K Direct mail # _____ |
| <input type="checkbox"/> G Resale # _____ | <input type="checkbox"/> L Other (explain) _____ |

5 Identification (ID) number. Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID Number	State/Country	Reason	ID Number	State/Country	Reason
AR _____	_____	_____	NV _____	_____	_____
GA _____	_____	_____	OH _____	_____	_____
IA _____	_____	_____	OK _____	_____	_____
IN _____	_____	_____	RI _____	_____	_____
KS _____	_____	_____	SD _____	_____	_____
KY _____	_____	_____	TN _____	_____	_____
MI _____	_____	_____	UT _____	_____	_____
MN _____	_____	_____	VT _____	_____	_____
NC 00030	_____	_____	WA _____	_____	_____
ND _____	_____	_____	WI _____	_____	_____
NE _____	_____	_____	WV _____	_____	_____
NJ _____	_____	_____	WY _____	_____	_____

6 Sign and Date. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser <i>Chaquita Johnson</i>	Print name here Chaquita Johnson	Title Asst. Mgr	Date 01/01/2026
Phone number 470-463-8067	E-mail address Chaquita.Johnson@nscorp.com		



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, Jr.
Director of Sales and Use Tax Division
North Carolina Department of Revenue