



July 18, 2017

The Honorable Phil Berger  
North Carolina Senate  
P.O. Box 1309  
Eden, North Carolina 27289-1309

Re: Support Senate Bill 628, *Various Changes to Revenue Laws*

Dear Senator Berger,

The North Carolina Association of Certified Public Accountants (NCACPA) respectfully requests your support for the passage of Senate Bill 628, *Various Changes to Revenue Laws*, during the upcoming August 3 session. The bill includes numerous provisions supported by NCACPA that clarify current tax law and benefit taxpayers and tax preparers.

NCACPA particularly supports the inclusion of the provision that directs the North Carolina Department of Revenue (NCDOR) to study the feasibility of accepting a federal extension filing as a valid North Carolina tax return extension. The additional filing required under current law poses a burden on tax professionals during their busiest time of the year, and its elimination would create efficiencies for both NCDOR and all tax preparers.

We also support the sales and use tax provisions that clarify the recent changes to the sales tax laws, particularly those involving repair, maintenance, and installation (RMI) services. Amending the sales tax definitions to include more precise language provides clarity to both taxpayers and CPAs in preparing tax filings.

We believe passage of SB 628 and the eventual repeal of the State extension filing requirement will improve North Carolina law to the benefit of the State and its taxpayers. On behalf of NCACPA's 15,000 members across North Carolina, we respectfully request your support of SB 628 and its passage during the August 3 session.

The members of NCACPA sincerely appreciate your hard work and commitment to serving the people of North Carolina. Should you have any questions, please feel free to contact Sharon Bryson directly at (919) 469-1040 or NCACPA's Legislative Counsel Dave Horne at (919) 280-8006.

Sincerely,

Rollin Groseclose, CPA, CGMA  
Chair, NCACPA

Sharon Bryson, M.Ed.  
Chief Executive Officer, NCACPA

July 18, 2017

The Honorable Tim Moore  
North Carolina House of Representatives  
305 East King Street  
Kings Mountain, North Carolina 28086

Re: Support Senate Bill 628, *Various Changes to Revenue Laws*

Dear Speaker Moore,

The North Carolina Association of Certified Public Accountants (NCACPA) respectfully requests your support for the passage of Senate Bill 628, *Various Changes to Revenue Laws*, during the upcoming August 3 session. The bill includes numerous provisions supported by NCACPA that clarify current tax law and benefit taxpayers and tax preparers.

NCACPA particularly supports the inclusion of the provision that directs the North Carolina Department of Revenue (NCDOR) to study the feasibility of accepting a federal extension filing as a valid North Carolina tax return extension. The additional filing required under current law poses a burden on tax professionals during their busiest time of the year, and its elimination would create efficiencies for both NCDOR and all tax preparers.

We also support the sales and use tax provisions that clarify the recent changes to the sales tax laws, particularly those involving repair, maintenance, and installation (RMI) services. Amending the sales tax definitions to include more precise language provides clarity to both taxpayers and CPAs in preparing tax filings.

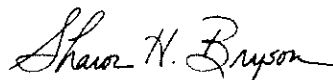
We believe passage of SB 628 and the eventual repeal of the State extension filing requirement will improve North Carolina law to the benefit of the State and its taxpayers. On behalf of NCACPA's 15,000 members across North Carolina, we respectfully request your support of SB 628 and its passage during the August 3 session.

The members of NCACPA sincerely appreciate your hard work and commitment to serving the people of North Carolina. Should you have any questions, please feel free to contact Sharon Bryson directly at (919) 469-1040 or NCACPA's Legislative Counsel Dave Horne at (919) 280-8006.

Sincerely,



Rollin Groseclose, CPA, CGMA  
Chair, NCACPA



Sharon Bryson, M.Ed.  
Chief Executive Officer, NCACPA



July 18, 2017

The Honorable Bill Brawley  
North Carolina House of Representatives  
13612 O'Toole Drive  
Matthews, North Carolina 28105

Re: Support Senate Bill 628, *Various Changes to Revenue Laws*

Dear Representative Brawley,

The North Carolina Association of Certified Public Accountants (NCACPA) respectfully requests your support for the passage of Senate Bill 628, *Various Changes to Revenue Laws*, during the upcoming August 3 session. The bill includes numerous provisions supported by NCACPA that clarify current tax law and benefit taxpayers and tax preparers.

NCACPA particularly supports the inclusion of the provision that directs the North Carolina Department of Revenue (NCDOR) to study the feasibility of accepting a federal extension filing as a valid North Carolina tax return extension. The additional filing required under current law poses a burden on tax professionals during their busiest time of the year, and its elimination would create efficiencies for both NCDOR and all tax preparers.

We also support the sales and use tax provisions that clarify the recent changes to the sales tax laws, particularly those involving repair, maintenance, and installation (RMI) services. Amending the sales tax definitions to include more precise language provides clarity to both taxpayers and CPAs in preparing tax filings.

We believe passage of SB 628 and the eventual repeal of the State extension filing requirement will improve North Carolina law to the benefit of the State and its taxpayers. On behalf of NCACPA's 15,000 members across North Carolina, we respectfully request your support of SB 628 and its passage during the August 3 session.

The members of NCACPA sincerely appreciate your hard work and commitment to serving the people of North Carolina. Should you have any questions, please feel free to contact Sharon Bryson directly at (919) 469-1040 or NCACPA's Legislative Counsel Dave Horne at (919) 280-8006.

Sincerely,

Rollin Groseclose, CPA, CGMA  
Chair, NCACPA

Sharon Bryson, M.Ed.  
Chief Executive Officer, NCACPA



July 18, 2017

The Honorable Jason Saine  
North Carolina House of Representatives  
1760 Whispering Pines Drive  
Lincolnton, North Carolina 28092

Re: Support Senate Bill 628, *Various Changes to Revenue Laws*

Dear Representative Saine,

The North Carolina Association of Certified Public Accountants (NCACPA) respectfully requests your support for the passage of Senate Bill 628, *Various Changes to Revenue Laws*, during the upcoming August 3 session. The bill includes numerous provisions supported by NCACPA that clarify current tax law and benefit taxpayers and tax preparers.

NCACPA particularly supports the inclusion of the provision that directs the North Carolina Department of Revenue (NCDOR) to study the feasibility of accepting a federal extension filing as a valid North Carolina tax return extension. The additional filing required under current law poses a burden on tax professionals during their busiest time of the year, and its elimination would create efficiencies for both NCDOR and all tax preparers.

We also support the sales and use tax provisions that clarify the recent changes to the sales tax laws, particularly those involving repair, maintenance, and installation (RMI) services. Amending the sales tax definitions to include more precise language provides clarity to both taxpayers and CPAs in preparing tax filings.

We believe passage of SB 628 and the eventual repeal of the State extension filing requirement will improve North Carolina law to the benefit of the State and its taxpayers. On behalf of NCACPA's 15,000 members across North Carolina, we respectfully request your support of SB 628 and its passage during the August 3 session.

The members of NCACPA sincerely appreciate your hard work and commitment to serving the people of North Carolina. Should you have any questions, please feel free to contact Sharon Bryson directly at (919) 469-1040 or NCACPA's Legislative Counsel Dave Horne at (919) 280-8006.

Sincerely,

Rollin Groseclose, CPA, CGMA  
Chair, NCACPA

Sharon Bryson, M.Ed.  
Chief Executive Officer, NCACPA



July 18, 2017

The Honorable John Szoka  
North Carolina House of Representatives  
6922 Surrey Road  
Fayetteville, North Carolina 28306

Re: Support Senate Bill 628, *Various Changes to Revenue Laws*

Dear Representative Szoka,

The North Carolina Association of Certified Public Accountants (NCACPA) respectfully requests your support for the passage of Senate Bill 628, *Various Changes to Revenue Laws*, during the upcoming August 3 session. The bill includes numerous provisions supported by NCACPA that clarify current tax law and benefit taxpayers and tax preparers.

NCACPA particularly supports the inclusion of the provision that directs the North Carolina Department of Revenue (NCDOR) to study the feasibility of accepting a federal extension filing as a valid North Carolina tax return extension. The additional filing required under current law poses a burden on tax professionals during their busiest time of the year, and its elimination would create efficiencies for both NCDOR and all tax preparers.

We also support the sales and use tax provisions that clarify the recent changes to the sales tax laws, particularly those involving repair, maintenance, and installation (RMI) services. Amending the sales tax definitions to include more precise language provides clarity to both taxpayers and CPAs in preparing tax filings.

We believe passage of SB 628 and the eventual repeal of the State extension filing requirement will improve North Carolina law to the benefit of the State and its taxpayers. On behalf of NCACPA's 15,000 members across North Carolina, we respectfully request your support of SB 628 and its passage during the August 3 session.

The members of NCACPA sincerely appreciate your hard work and commitment to serving the people of North Carolina. Should you have any questions, please feel free to contact Sharon Bryson directly at (919) 469-1040 or NCACPA's Legislative Counsel Dave Horne at (919) 280-8006.

Sincerely,

Rollin Groseclose, CPA, CGMA  
Chair, NCACPA

Sharon Bryson, M.Ed.  
Chief Executive Officer, NCACPA



July 18, 2017

The Honorable Tommy Tucker  
North Carolina Senate  
300 N. Salisbury Street, Room 300-A  
Raleigh, North Carolina 27603-5925

Re: Support Senate Bill 628, *Various Changes to Revenue Laws*

Dear Senator Tucker,

The North Carolina Association of Certified Public Accountants (NCACPA) respectfully requests your support for the passage of Senate Bill 628, *Various Changes to Revenue Laws*, during the upcoming August 3 session. The bill includes numerous provisions supported by NCACPA that clarify current tax law and benefit taxpayers and tax preparers.

NCACPA particularly supports the inclusion of the provision that directs the North Carolina Department of Revenue (NCDOR) to study the feasibility of accepting a federal extension filing as a valid North Carolina tax return extension. The additional filing required under current law poses a burden on tax professionals during their busiest time of the year, and its elimination would create efficiencies for both NCDOR and all tax preparers.

We also support the sales and use tax provisions that clarify the recent changes to the sales tax laws, particularly those involving repair, maintenance, and installation (RMI) services. Amending the sales tax definitions to include more precise language provides clarity to both taxpayers and CPAs in preparing tax filings.

We believe passage of SB 628 and the eventual repeal of the State extension filing requirement will improve North Carolina law to the benefit of the State and its taxpayers. On behalf of NCACPA's 15,000 members across North Carolina, we respectfully request your support of SB 628 and its passage during the August 3 session.

The members of NCACPA sincerely appreciate your hard work and commitment to serving the people of North Carolina. Should you have any questions, please feel free to contact Sharon Bryson directly at (919) 469-1040 or NCACPA's Legislative Counsel Dave Horne at (919) 280-8006.

Sincerely,

Rollin Groseclose, CPA, CGMA  
Chair, NCACPA

Sharon Bryson, M.Ed.  
Chief Executive Officer, NCACPA

July 18, 2017

The Honorable Jerry Tillman  
North Carolina Senate  
1207 Dogwood Lane  
Archdale, North Carolina 27263

Re: Support Senate Bill 628, *Various Changes to Revenue Laws*

Dear Senator Tillman,

The North Carolina Association of Certified Public Accountants (NCACPA) respectfully requests your support for the passage of Senate Bill 628, *Various Changes to Revenue Laws*, during the upcoming August 3 session. The bill includes numerous provisions supported by NCACPA that clarify current tax law and benefit taxpayers and tax preparers.

NCACPA particularly supports the inclusion of the provision that directs the North Carolina Department of Revenue (NCDOR) to study the feasibility of accepting a federal extension filing as a valid North Carolina tax return extension. The additional filing required under current law poses a burden on tax professionals during their busiest time of the year, and its elimination would create efficiencies for both NCDOR and all tax preparers.

We also support the sales and use tax provisions that clarify the recent changes to the sales tax laws, particularly those involving repair, maintenance, and installation (RMI) services. Amending the sales tax definitions to include more precise language provides clarity to both taxpayers and CPAs in preparing tax filings.

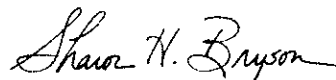
We believe passage of SB 628 and the eventual repeal of the State extension filing requirement will improve North Carolina law to the benefit of the State and its taxpayers. On behalf of NCACPA's 15,000 members across North Carolina, we respectfully request your support of SB 628 and its passage during the August 3 session.

The members of NCACPA sincerely appreciate your hard work and commitment to serving the people of North Carolina. Should you have any questions, please feel free to contact Sharon Bryson directly at (919) 469-1040 or NCACPA's Legislative Counsel Dave Horne at (919) 280-8006.

Sincerely,



Rollin Groseclose, CPA, CGMA  
Chair, NCACPA



Sharon Bryson, M.Ed.  
Chief Executive Officer, NCACPA



July 18, 2017

The Honorable Bill Rabon  
North Carolina Senate  
404 West Brunswick Street  
Southport, North Carolina 28461

Re: Support Senate Bill 628, *Various Changes to Revenue Laws*

Dear Senator Rabon,

The North Carolina Association of Certified Public Accountants (NCACPA) respectfully requests your support for the passage of Senate Bill 628, *Various Changes to Revenue Laws*, during the upcoming August 3 session. The bill includes numerous provisions supported by NCACPA that clarify current tax law and benefit taxpayers and tax preparers.

NCACPA particularly supports the inclusion of the provision that directs the North Carolina Department of Revenue (NCDOR) to study the feasibility of accepting a federal extension filing as a valid North Carolina tax return extension. The additional filing required under current law poses a burden on tax professionals during their busiest time of the year, and its elimination would create efficiencies for both NCDOR and all tax preparers.

We also support the sales and use tax provisions that clarify the recent changes to the sales tax laws, particularly those involving repair, maintenance, and installation (RMI) services. Amending the sales tax definitions to include more precise language provides clarity to both taxpayers and CPAs in preparing tax filings.

We believe passage of SB 628 and the eventual repeal of the State extension filing requirement will improve North Carolina law to the benefit of the State and its taxpayers. On behalf of NCACPA's 15,000 members across North Carolina, we respectfully request your support of SB 628 and its passage during the August 3 session.

The members of NCACPA sincerely appreciate your hard work and commitment to serving the people of North Carolina. Should you have any questions, please feel free to contact Sharon Bryson directly at (919) 469-1040 or NCACPA's Legislative Counsel Dave Horne at (919) 280-8006.

Sincerely,

Rollin Groseclose, CPA, CGMA  
Chair, NCACPA

Sharon Bryson, M.Ed.  
Chief Executive Officer, NCACPA