



NORTH
CAROLINA
DEPARTMENT
OF REVENUE

NCDOR

COVID-19 Essential Businesses

Executive Order

Under Executive Order 121 (<https://files.nc.gov/governor/documents/files/EO121-Stay-at-Home-Order-3.pdf>) , issued by Governor Roy Cooper on March 27, 2020:

Businesses excluded from the list of COVID-19 Essential Businesses and Operations set forth in this Executive Order who believe that they may be essential may direct requests to be included to the North Carolina Department of Revenue (the "Department"). The Department may grant such request if it determines that it is in the best interest of the State to have the business continue operations in order to properly respond to this COVID-19 pandemic. The Department shall post on its website a point of contact and procedure for businesses seeking to be designated as essential. A business that has made a request to the Department to be included as a COVID-19 Essential Business or Operation may continue to operate until that request is acted upon.

Businesses designated as Essential Business and Operation are listed in the Executive Order (<https://files.nc.gov/governor/documents/files/EO121-Stay-at-Home-Order-3.pdf>) , which includes critical infrastructure guidance by the Cybersecurity and Infrastructure Security Agency (CISA) (<https://www.cisa.gov/identifying-critical-infrastructure-during-covid-19>) .

Executive Order FAQs (https://files.nc.gov/governor/documents/files/200327_FAQ-SAH-Order_FINAL.pdf)

Request to be Considered an Essential Business

If your business is **not** listed among essential businesses that can remain open, you may submit a request to be considered an essential business.

[Submit request \(/request-be-considered-essential-business\) →](/request-be-considered-essential-business)

Upon submission, you will receive an email acknowledgement. Per the Executive Order, a business that has made a request to the Department to be included as a COVID-19 Essential Business or Operation may continue to operate until that request is acted upon.

While the web form is the preferred method, you may also submit the request by email if you are unable to use the web form.

[Essential.Exemption@ncdor.gov \(mailto:Essential.Exemption@ncdor.gov\)](mailto:Essential.Exemption@ncdor.gov)

You must include this information in your email:

- Legal Name
- Doing Business As (D/B/A, if applicable)
- Sales and Use Tax Registration Number (if applicable)
- Address
- Name of Contact Person
- Email Address
- Phone Number
- Website
- Description of Business
- Justification: Please provide a brief explanation of why your business should be designated as essential.

All information submitted is subject to North Carolina public records laws.