



THE UNIVERSITY
of NORTH CAROLINA
at CHAPEL HILL

*DIRECTOR, ACCOUNTS PAYABLE
AND VENDOR SERVICES*

104 AIRPORT DRIVE
CB #1100
CHAPEL HILL, NC 27599-1100

T 919.843.5098
F 919.962.0636

Dear UNC-CH Business Partner:

The University of North Carolina at Chapel Hill, a state agency, will be exempt from North Carolina Sales & Use Tax for qualifying purchases **effective July 1, 2004**. Please record the following Sales & Use Tax exemption number and maintain this document on file for future reference.

400028

Effective July 1, 2004, UNC-CH will be exempt from sales tax when items are purchased with a valid UNC-CH purchase order bearing the exemption number and the description of the goods/services to be purchased, or the goods/services purchased are paid for with a University-issued check, electronic funds transfer, procurement card, or credit account of the State agency. **For purchases other than by a purchase order, please keep the number listed above on file for your reference.**

The items below are not exempt and UNC-CH must pay the following taxes:

- (1) Prepared food and beverage taxes levied and administered by various local governments in the State.
- (2) Occupancy taxes levied and administered by various local governments and special districts in the State.
- (3) Highway use taxes paid on the purchase, lease or rental of motor vehicles.
- (4) State sales taxes levied on electricity, telecommunications services, or ancillary services (except for sales to the NC Department of Transportation).
- (5) Scrap tire disposal tax levied on new tires.
- (6) White goods disposal tax levied on new white goods.
- (7) Dry-cleaning solvent tax levied on dry-cleaning solvent purchased by a dry-cleaning facility.
- (8) Solid waste disposal tax levied on the disposal of municipal solid waste and construction debris.
- (9) Other states' sales and use tax paid to those states.
- (10) 911 service charge levied on the sale of prepaid wireless telecommunications service.

As a state agency, the University is not required to provide a Form E-595E tax exemption certificate. The North Carolina Department of Revenue has directed that "certain purchasers, such as ... the State of North Carolina (effective July 1, 2004), are not required to furnish Form E-595E... Effective July 1, 2004, purchases by State agencies are exempt from sales or use tax, and purchase orders or other documentation bearing the assigned State agency exemption number are acceptable." Please see page 4, section VII of Directive SD-04-1 for details: <https://files.nc.gov/ncdor/documents/directives/SD-04-1.pdf>

Questions with regard to this sales tax exemption may be addressed to Director, Accounts Payable and Vendor Services at (919) 843-5098 or the N.C. Dept. of Revenue Taxpayer Assistance Call Center at 877-252-3052.

If any of the address information we have on file is incorrect, please notify our vendor coordinator via email at vendor_coordinator@unc.edu. Thank you for your assistance.



North Carolina Department of Revenue

Michael F. Easley
Governor

May 12, 2004

E. Norris Tolson
Secretary

UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
ATTN MARTHA PENDERGRASS DIRECTOR, MATERIALS & DISBURSEMENT
SERV
CB #1100, 104 AIRPORT DRIVE
CHAPEL HILL NC 275991100

Dear Ms. Pendergrass:

Pursuant to your recent application, we are assigning your agency exemption number 400028 as its authority for purchasing items subject to sales and use tax without payment of tax to vendors.

This exemption number should only be used for direct purchases that are within the scope of the exemption provided in G.S. 105-164.13(52). The exemption number constitutes authority for vendors not to charge North Carolina sales and use tax on sales to your agency. If your agency purchases items with an exemption number and the items are not used by the agency, then your agency must remit the applicable sales or use tax that should have been paid on the items purchased, plus interest calculated from the date the tax would otherwise have been paid.

If you have questions regarding the use of this exemption number, please advise.

Very truly yours,

A handwritten signature in black ink, appearing to read "Ed Strickland", written over a circular stamp or mark.

Ed Strickland
Administrative Officer
Sales and Use Tax Division
Telephone No. (919) 733-2151