

February 21, 2022

Dear NC State University Vendor,

As a state agency, NC State University is exempt from North Carolina sales & use tax for qualifying purchases.

NC State University's exemption number is 400021.

The University will be exempt from sales & use tax when items are purchased with a valid NC State University purchase order bearing the exemption number and the description of the goods to be purchased, or when the goods are purchased with a State-issued check, electronic deposit, procurement card, or credit account of the University. For purchases other than by a purchase order, this letter serves as notification of our sales & use tax exemption number. Please keep this letter and the exemption number listed above on file for future reference.

The ten items below are *not* exempt and NC State University must continue to pay the following taxes: [NC DOR State Agencies Link](#)

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 taxed levied on electricity or telecommunication 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 state's sales and use tax paid to those states (unless NCSU has an exemption in that state-See [Controller's Sales and Use Tax Page](#))
10. 911 service charge levied on the sale of prepaid wireless telecommunications service.

It is possible to check the University's tax exemption status on NC Department of Revenue's website at: <https://eservices.dor.nc.gov/exemption/>

Questions regarding this sales tax exemption may be addressed to Kim Kelley at (919) 515-7132 or Dwaine Cook at (919) 513-2866 or the NC Department of Revenue Tax Assistance Line at 1-877-252-3052.

Sincerely,



Lori Johnson  
University Controller  
NC State University