



Dear UNC at CHAPEL HILL Business Partner:

The University of North Carolina at Chapel Hill, a state agency, is 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 at CHAPEL HILL is exempt from sales tax when items are purchased with a valid UNC at Chapel Hill purchase order bearing the exemption number and the description of the goods to be purchased, or the goods 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 eight items below are not exempt and UNC at Chapel Hill must pay the following taxes:

- (1) Prepared food and beverage taxes levied and administered by various local governments in the State. (Please see <http://www.dor.state.nc.us/taxes/sales/rates.html> for details)
- (2) Occupancy taxes levied and administered by various local governments in the State. (Please see <http://www.dor.state.nc.us/taxes/sales/rates.html> for details)
- (3) Highway use taxes paid on the purchase, lease or rental of motor vehicles.
- (4) State sales taxes levied on electricity or local, private or toll telecommunications services.
- (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) Excise tax on piped natural gas.

The University of North Carolina at Chapel Hill is not required to provide a tax exemption certificate to the vendors. Please see first paragraph on page four of the following document from North Carolina Department of Revenue: <http://www.dor.state.nc.us/practitioner/sales/directives/SD-04-1.pdf>

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

Questions with regard to this sales tax exemption may be addressed to UNC at Chapel Hill, Systems & Operations Director 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.