



NORTH CAROLINA AGRICULTURAL AND TECHNICAL
STATE UNIVERSITY

COMPTROLLER'S OFFICE

REFERENCE: SALES/USE TAX EXEMPTION

Dear NC A&T State University Vendor:

North Carolina Agricultural & Technical State University, a state agency, became 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.

NC A&T State University Sales/Use Tax Exemption Number: **400045**

Effective July 1, 2004, NC A&T is exempt from sales tax when the following conditions are met:

- 1) items are purchased with a valid NC A&T State University purchase order bearing the exemption number and a description of the items purchased, or
- 2) items purchased are to be paid with a University/State-issued check, electronic deposit, University procurement card, or credit account of the University. The University procurement card will reflect the tax exemption number on the face of the card.

For purchases other than by a purchase order, this letter serves as notification of our sales/use tax exemption number. Please keep the exemption number above on file for your reference.

The following items are not exempt and NC A&T State University must pay the appropriate 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 in the State.
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.

Questions regarding this sales tax exemption may be addressed with the University Comptroller's Office at (336) 334-7684 or the N.C. Department of Revenue Taxpayer Assistance Call Center at (877) 252-3052.

Please remember that the sales tax exempt status became effective on sales made on or after July 1, 2004.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott L. Lamm".

University Comptroller
NC A&T State University