

**NC STATE UNIVERSITY**

June 11, 2004

Box 7205  
Raleigh, NC 27695-7205

(919) 515.3824  
(919) 515.2130 (fax)

NC State University Vendor,

North Carolina State University, a state agency, will be exempt from North Carolina Sales/Use Tax for qualifying purchases **effective July 1, 2004.**

***NC State University's Sales/Use Tax Exemption Number is 400021.***

NC State 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 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.**

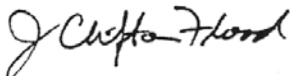
The eight items below are not exempt and NC State University must continue to pay the following taxes:

- (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 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 with regard to this sales tax exemption may be addressed to Milburn Holbrook at (919) 515-3823, or Kim Kelley at (919) 515-7132 or the N.C. Dept of Revenue Taxpayer Assistance Call Center at 1.877.252.3052.

**IMPORTANT** - NC State University's exemption will begin July 1, 2004. Therefore, all purchases made before July 1, 2004 are still subject to the North Carolina Sales and Use Tax Assessment.

Sincerely,



J. Clifton Flood  
University Controller  
NC State University