



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. Please record the following Sales & Use Tax exemption number and maintain this document on file for future reference.

400028

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 seven 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.

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.