



THE UNIVERSITY
of NORTH CAROLINA
at CHAPEL HILL

DIRECTOR, MATERIAL &
DISBURSEMENT SERVICES

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May 12, 2004

Dear University of North Carolina Vendors:

The University of North Carolina at Chapel Hill, a state agency, will be *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, the University of North Carolina at Chapel Hill will be 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 Visa 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.
- (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 tires 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 Pat Tayloe, UNC at Chapel Hill Disbursement Services Operations Manager at (919) 843-5098 or the North Carolina Department of Revenue Taxpayer Assistance Call Center at 877-252-3052.

Thank you for your assistance.