

E-592A

Web-Fill
12-03

**Application for State Agency Exemption Number
for Sales and Use Taxes**

North Carolina Department of Revenue

Office Use

--	--	--	--	--	--	--	--

1. Federal Employer ID No.: _____

2. N.C. Sales and Use Tax Account ID: _____

3. State Agency/UNC Institution: _____

4. Division: _____

5. Location: Street _____
(Not P.O. Box)

City _____ State _____ Zip Code _____

6. Mailing Address: Street or P.O. Box _____

City _____ State _____ Zip Code _____

7. Description of Agency Operations:

Signature: _____ Date: _____

I certify that, to the best of my knowledge, this application is accurate and complete.

Name (Print): _____ Title: _____

E-mail: _____ Phone: _____

**Mail to: N.C. Department of Revenue, Sales and Use Tax Division
P. O. Box 871, Raleigh, NC 27602-0871**

General Information

Pursuant to G.S. 105-164.29A, the Department is authorized to issue an exemption number to a State agency upon proper application.

Once issued, the exemption number can be used by the State agency on purchases to exempt:

Items subject to sales and use tax under G.S. 105-164.4, other than electricity and telecommunications service, if all of the following conditions are met:

- (1) The items are purchased by a State agency for its own use and in accordance with G.S. 05-164.29A.
- (2) The items are purchased pursuant to a valid purchase order issued by the State agency that contains the exemption number of the agency and a description of the property purchased, or the items purchased are paid for with a State-issued check, electronic deposit, credit card, procurement card, or credit account of the State agency.
- (3) For all purchases other than by an agency-issued purchase order, the agency must provide to or have on file with the retailer the agency's exemption number.

The State agency must pay the taxes listed below directly to vendors.

- (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.

If you have questions, you may contact the Sales and Use Tax Division, NC Department of Revenue, P.O. Box 871, Raleigh, North Carolina 27602-0871. You may telephone the Division at (919) 733-2151.

Line by Line Instructions

Line 1 - Enter the agency's Federal Employer Identification Number (FEIN).

Line 2 - Enter the agency's North Carolina Sales and Use Tax Account ID Number.

Line 3 - Enter the name of the State Agency/UNC Institution for which an exemption number is requested.

Line 4 - Enter the division name of the State agency, if applicable, for which an exemption number is requested.

Line 5 - Enter the physical location of the State agency.

Line 6 - Enter the mailing address to which all correspondence concerning the exemption number should be mailed.

Line 7 - Describe the State agency's operations.

Sign and date the application. Print your name along with your title, phone number, and e-mail address where you can be reached if there are questions about the application. **Mail the application to NC Department of Revenue, Sales and Use Tax Division, P.O. Box 871, Raleigh, NC 27602-0871.**