



THE UNIVERSITY of NORTH CAROLINA  
**GREENSBORO**

**Office of Accounting Services**

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Dear UNCG Business Partner:

G.S. 105-164.13 (52) provides an exemption from the North Carolina Sales or Use Tax for state agencies. The University of North Carolina at Greensboro (UNCG), a state agency, will be exempt from sales or use tax when items are purchased with a valid UNCG 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 bearing the exemption number, please keep the number listed below on file for your reference.

**400004**

The state agency, UNCG, is not required to furnish Form E-595E, Streamlined Sales Tax Agreement Certificate of Exemption, or any other certificate of exemption form. North Carolina Department of Revenue indicates the assigned state agency exemption number is acceptable support of exemption.

The eight items below are not exempt and UNCG must pay the following taxes:

- 1) Prepared food and beverage taxes levied and administered by the 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) Exercise tax on piped natural gas.

Questions with regard to this sales tax exemption may be addressed to Robin Jones, UNCG Accounts Payable Supervisor at (336) 334-5740, Michael Logan, UNCG Director of Purchasing at (336) 334-4104, or the N.C. Department of Revenue Taxpayer Assistance Call Center at (877) 252-3052.

Thank you for your assistance in this matter.

Sincerely,

Randy Bennett  
University Controller