

# E-592A

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

Office Use

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1. Federal Employer ID No.: \_\_\_\_\_

2. N.C. Sales and Use Tax Account ID: \_\_\_\_\_

3. State Agency/UNC Institution: \_\_\_\_\_

4. Division: \_\_\_\_\_

5. Location: (Not P.O. Box) Street \_\_\_\_\_

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: \_\_\_\_\_

## 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. Occupational licensing boards, as defined in NC Gen. Stat. § 93B-1 or an entity listed in NC Gen. Stat. § 105-164.14(c) are not State agencies.

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

Items subject to sales and use tax under N.C. Gen. Stat. § 105-164.4, other than electricity, telecommunications service, and ancillary service if the following conditions are met:

1. The items are purchased by a State agency for its own use and in accordance with N.C. Gen. Stat. § 105-164.29A.
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.

State agency exemption numbers may not be used to avoid payment of the general State, applicable local, and applicable transit rates of sales and use taxes by:

1. A real property contractor to purchase items for use to fulfill real property contracts entered into with a State agency.
2. An employee of a State agency to purchase food, lodging, or other taxable items paid by the employee from their own funds and reimbursed by the agency.
3. A person other than the State agency to which an exemption number is issued.
4. A person who enters into a contract or agreement with a State agency, to purchase tangible personal property, digital property, or taxable services for use by the person to fulfill a contract or agreement entered into with a State agency.

The exemption from sales and use tax does not apply to the following taxes or service charge; therefore, payment of the following must be made to the retailer by a State agency as applicable under law:

1. Prepared food and beverage taxes levied and administered by various local governments.
2. Occupancy taxes levied and administered by various local governments and special districts.
3. Highway use taxes or alternate highway use tax levied on the purchase, lease, or rental of motor vehicles.
4. State sales taxes levied on electricity, telecommunications services, or ancillary 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. Solid waste disposal tax levied on the disposal of municipal solid waste and construction debris.
9. Other states' sales and use tax paid to those states.
10. 911 service charge levied on the sale of prepaid wireless telecommunications service.

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) 814-1082.

## 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.**