

Sales Tax Exemption Quick Guide

NC State University is considered a tax exempt organization in the eyes of the IRS and the state of North Carolina. This classification allows the university to be exempted from paying sales and use tax on the direct purchase of goods that are to be used by the university.

NC State is responsible for paying the following taxes including, but not limited to:



- Occupancy taxes on hotel/motel lodging
- 1% Prepared food and beverage tax (restaurants/catering)
- Highway use taxes paid on the purchase, lease or rental of motor vehicles
- State sales taxes levied on electricity, telecommunication services, or ancillary services (except for sales to the NC Department of Transportation)
- White good disposal tax (for purchasing new appliances) levied on new white goods
- Scrap tire disposal tax levied on new tires
- Dry-cleaning solvent tax is levied on dry-cleaning solvent purchased by a dry-cleaning facility
- Solid waste disposal tax levied on the disposal of municipal, solid waste and construction debris
- Excise tax on piped natural gas

We are exempt from Sales and Use Tax in the following states*:

North Carolina | Kansas | Colorado | Maine | Florida | Ohio
Illinois | Texas | Kentucky *Canada

TO NOTE:

- The NC State University Sales Tax Exemption number is **400021**.
- To receive sales tax exemption, you must request the exemption *at the time of the sales transaction*.
- Present the NC State University Certification of Exemption (E-595E) form, if requested:
<https://go.ncsu.edu/sales-exempt>
- For online purchases, North Carolina is exempt from sales tax for online orders when the goods are shipped to North Carolina.
- If sales tax was charged, contact the merchant to have the tax amount refunded.
- For PCard transactions, if the merchant is unable to apply the tax refund back to the card, a check from the merchant may be accepted and deposited by the department.

Some companies have provided their own tax exempt number to use in conjunction with the university tax exempt number:

- [Food Lion Sales Tax Exemption](#)
- [Lowe's Hardware: 078600007](#)
- Staples: 3903338600
- [Walmart: 1033560](#)
- [Home Depot: 1204023320](#)
- [Dollar General Sales Tax Exemption](#)

Pro tip:
check your receipt
before leaving
the store!