North Carolina Department of Revenue

Pat McCrory
Governor

Lyons Gray
Secretary

January 10, 2013

NORTH CAROLINA DEPARTMENT OF TRANSPORTATION
ATTN MARK FOSTER CHIEF FINANCIAL OFFICER
1510 MAIL SERVICE CENTER
RALEIGH NORTH CAROLINA NC 27699

Dear Mr. Foster:

Pursuant to your recent application, we are assigning your agency exemption number 400010 as its authority for purchasing items subject to sales and use tax without payment of tax to vendors.

This exemption number should only be used for direct purchases that are within the scope of the exemption provided in G.S. 105-164.13(52). The exemption number constitutes authority for vendors not to charge North Carolina sales and use tax on sales to your agency. If your agency purchases items with an exemption number and the items are not used by the agency, then your agency must remit the applicable sales or use tax that should have been paid on the items purchased, plus interest calculated from the date the tax would otherwise have been paid.

If you have questions regarding the use of this exemption number, please advise.

Very truly yours,

Ed Strickland
Administrative Officer
Sales and Use Tax Division
Telephone No. (919) 733-215

EGS: bbp

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