North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

July 22, 2011

Northeastern University
360 Huntington Avenue
320 Renaissance Park
Boston, MA 02115

Ladies and Gentlemen:

Based on the information submitted to this office and pursuant to North Carolina General Statute 105-164.14(b), it is our opinion that the above organization qualifies for refunds of sales and use taxes that it pays on direct purchases, other than electricity and telecommunications services, of tangible personal property for use in carrying on its work.

The nonprofit sales and use tax account number listed above should only be used on Form E-585, Nonprofit and Governmental Entity Claim for Refund State and County Sales and Use Taxes, when filing semiannual refund claims in the future and when corresponding with us regarding nonprofit account.

If your organization needs forms, they may be downloaded from the Department's website www.dornc.com or by calling (toll-free) 1-877-252-3052, or by visiting one of the Department's service centers.

The Department asks that you not use old E-585 forms or photocopies of E-585 forms since it may delay the processing of your claims. We request that you follow the instructions on the new E-585 form when completing your claims for refund in order to facilitate the processing of the refund claims. Any forms that are not completed correctly will be returned to the organization.

We have enclosed a copy of Sales and Use Tax Technical Bulletin 17 that provides additional information on nonprofit entities, a sample Form E-585, and information pertaining to frequently asked questions by nonprofit entities.

If the above organization should ever change its purposes, character or method of operation, please advise us.

If you have any questions concerning Form E-585, Nonprofit and Governmental Entity Claim for Refund State and County Sales and Use Taxes, please call 1-877-919-1819 extension 100.

Sincerely,

Taxpayer Assistance Division
1-877-919-1819 ext. 10084