



NORTH CAROLINA Resale and Tax Exempt Guidelines

These guidelines are a brief overview of exemptions that pertain to stores in **NORTH CAROLINA**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: NORTH CAROLINA RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <i>**Tires/Wheels must be sold in customer's normal course of business</i>	Y	MUST Obtain customer's NC 9 digit Sales and Use Tax ID number. Example: XXXXXXXXX (9 numbers with no hyphens) **FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS
RESALE: OUT OF STATE	Y	MUST obtain customers home state resale number.
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. <i>**See GSA Invoice Processing Document on KC</i>	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy, front and back, of the Diplomatic tax exemption card. <i>Upload into CertCapture to create the exemption certificate</i>
STATE GOVERNMENT AGENCIES State agencies, state universities, and public college	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
LOCAL GOVERNMENT AGENCIES City, County, Public Schools, Police Dept, Fire Dept, etc.	N	ALL purchases made by Local Governments (including Public Schools) are TAXABLE
NON-PROFIT ORGANIZATIONS – 501(c)(3) Religious, Charitable, Educational Non-Profit Organizations, etc.	N	ALL purchases made by Nonprofit Organizations are TAXABLE
AGRICULTURAL Farm/Ranch	LIMITED	CARRY OUT ONLY Farm machinery & equipment only Exemption does not apply to motor vehicles (trucks & autos)
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	N	ALL purchases made by Common Carriers (transportation for hire) are TAXABLE