North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

David V
Secr

July 22, 2011

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

TAX ACCOUNT # 720021092

Ladies and Gentlemen:

Account Number: 72

Based on the information submitted to this office and pursuant to North Carolina Genera 105-164.14(b), it is our opinion that the above organization qualifies for refunds of sale use taxes that it pays on direct purchases, other than electricity and telecommunications 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 585, Nonprofit and Governmental Entity Claim for Refund State and County Sales and Us when filing semiannual refund claims in the future and when corresponding with us regarc nonprofit account.

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

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

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

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

If you have any questions concerning Form E-585, Nonprofit and Governmental Entity C 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