



State of North Carolina

North Carolina (NC) law does not exempt nonprofit organizations from payment of sales and use tax on items they purchase for use. However, Chapter [G.S. 105-164.14\(b\)](#) provides for semiannual refunds of sales and use tax paid by **qualified** organizations and institutions described therein on direct purchases of tangible personal property, digital property, and services for use in carrying out their nonprofit work. This refund is not to include sales tax remitted on taxable sales made by such organizations and institutions.

Exception under NC Chapter [G.S. 105-164.14\(b\)](#) subsection: an organization that is exempt from income tax under section 501(c)(3) of the Code, is allowed a semiannual refund of sales and use taxes paid by it under this Article on direct purchases of items for use in carrying on the work of the nonprofit entity. A request for a refund must be in writing and must include any information and documentation required by the Secretary. A request for a refund for the first six months of a calendar year is due the following October 15; a request for a refund for the second six months of a calendar year is due the following April 15. The aggregate annual refund amount allowed an entity under this subsection for the State's fiscal year may not exceed \$31,700,000.

If you are planning to host any IEEE meeting or conference event in North Carolina, your event will require to pay upfront all applicable sales tax to NC, and then submit a request to the state for a refund.

Sales tax refund: please send the request to IEEE Tax Compliance Department by email, tax-compliance@ieee.org, for assistance with filing the applicable sales tax refund form to NC Department of Revenue.

Purchases must be paid for with an IEEE Purchase Card or a check from IEEE, or IEEE Conference, Section, or other IEEE organizational unit bank account. Tax exempt purchases cannot be paid for with cash, personal checks, personal credit cards, or through third parties.

If you have any further questions, please send an email to IEEE Tax Compliance Department, tax-compliance@ieee.org