

April 1, 2008

**IMPORTANT NOTICE**

TO: Taxpayers, Field Auditors and Revenue Officers

FROM: Sales and Use Tax Division  
North Carolina Department of Revenue

SUBJECT: Sales and Use Tax Technical Bulletins

The following Sales and Use Tax Technical Bulletins have been revised or issued to incorporate technical corrections and tax law changes made by the 2007 Session of the General Assembly.

| <u>BULLETIN NO.</u> | <u>TITLE OF BULLETIN</u>   |
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| 1-1                 | IMPOSITION OF AND LIABILITY FOR COLLECTING AND REMITTING TAX   |
| 1-2                 | DEFINITIONS  |
| 1-4                 | RETURNS  |
| 8-1                 | AGRICULTURAL EXEMPTIONS AND EXCLUSIONS   |
| 8-2                 | MACHINES AND MACHINERY AND OTHER ITEMS SOLD TO FARMERS   |
| 8-3                 | CERTAIN SALES TO COMMERCIAL ANIMAL FARMERS   |
| 8-4                 | FUEL SOLD TO FARMERS   |
| 8-19                | COMMERCIAL FISHERMEN   |
| 9-1                 | FLORISTS, NURSERYMEN AND GREENHOUSE OPERATORS  |
| 10-1                | SEEDS AND FERTILIZER   |
| 11-1                | DRUGS AND NUTRITIONAL SUPPLEMENTS  |
| 11-6                | DRUGS AND MEDICAL SUPPLIES – BUNDLED TRANSACTIONS  |
| 12-1                | SALES TO AND BY HOSPITALS, SANITARIUMS, NURSING HOMES, AND REST HOMES  |
| 12-2                | REFUNDS TO HOSPITALS, SANITARIUMS, RELIGIOUS INSTITUTIONS AND ORGANIZATIONS, NURSING HOMES, AND REST HOMES NOT OPERATED FOR PROFIT |
| 12-5                | HOSPITALS, ETC. – BUNDLED TRANSACTIONS   |
| 13-1                | PROSTHETIC DEVICES   |
| 13-2                | MOBILITY ENHANCING EQUIPMENT   |
| 13-3                | DURABLE MEDICAL EQUIPMENT  |
| 13-5                | MEDICAL DEVICES – BUNDLED TRANSACTIONS   |
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| 15-1                | CONTACT LENS AND SUPPLIES  |
| 15-4                | OPHTHALMOLOGISTS, OPTOMETRISTS AND OPTICIANS – BUNDLED TRANSACTIONS  |
| 16-4                | VETERINARIANS – BUNDLED TRANSACTIONS   |
| 17-2                | REFUNDS TO NONPROFIT ENTITIES AND MEDICINES AND DRUGS PURCHASED BY HOSPITALS   |

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| 18-1  | PURCHASES AND SALES BY AND DONATIONS TO GOVERNMENTAL ENTITIES                                      |
| 18-2  | REFUNDS TO CERTAIN GOVERNMENTAL ENTITIES   |
| 18-4  | NORTH CAROLINA CIVIL AIR PATROL  |
| 26-4  | SCRAP TIRE DISPOSAL TAX  |
| 29-1  | WHITE GOODS DISPOSAL TAX   |
| 29-2  | SCRAP TIRE DISPOSAL TAX  |
| 29-3  | DRY-CLEANING SOLVENT TAX   |
| 31-1  | CONTRACTORS, SUBCONTRACTORS AND RETAILER-CONTRACTORS   |
| 33-12 | DRY-CLEANING SOLVENT TAX   |
| 34-21 | PROCEDURES FOR CLAIMING REFUNDS AND CREDITS FOR OVERPAYMENTS OF<br>SALES AND USE TAX               |
| 34-24 | SALES TAX HOLIDAY  |
| 34-25 | BUNDLED TRANSACTIONS   |
| 37-1  | SALES BY AND SALES TO THE UNITED STATES GOVERNMENT OR ANY AGENCIES OR<br>INSTRUMENTALITIES THEREOF |
| 38-1  | SHIPMENTS FROM WITHIN OR FROM OUTSIDE NORTH CAROLINA   |