

December 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 amended to incorporate tax law changes made by the 2007 Session of the General Assembly.

<u>BULLETIN NO.</u>	<u>TITLE OF BULLETIN</u>
1-1	IMPOSITION OF AND LIABILITY FOR COLLECTING AND REMITTING TAX
1-3	LICENSES REQUIRED
1-4	RETURNS
1-5	MEASURE OF SALES AND USE TAX DUE
5-1	SALES BY MACHINISTS, FOUNDRYMEN AND PATTERN MAKERS
5-2	MOLDS, PATTERNS OR DIES
7-1	COMMERCIAL PRINTERS AND PUBLISHERS
7-1	POSTAGE CHARGES BY PRINTERS
7-15	BOOKBINDERS AND BOOKBINDING SUPPLIES FOR USE BY PRINTERS
7-17	DIRECT MAIL
13-1	PROSTHETIC DEVICES
26-2	REPAIRS TO TIRES AND MATERIALS USED
26-3	TIRE RECAPPERS AND RETREADERS
29-1	WHITE GOODS DISPOSAL TAX
29-2	SCRAP TIRE DISPOSAL TAX
29-3	DRY-CLEANING SOLVENT TAX
29-4	SOLID WASTE DISPOSAL TAX
	ELECTRICITY, BOTTLED GAS, COAL, COKE, FUEL OIL, OXYGEN, ACETYLENE,
39-1	HYDROGEN, LIQUEFIED PETROLEUM GAS AND OTHER COMBUSTIBLES
42-1	SALES IN INTERSTATE COMMERCE
42-2	SALES IN FOREIGN COMMERCE
43-2	REFUNDS TO INTERSTATE CARRIERS
43-4	REFUND CLAIMS – LIMITATIONS
43-6	INTERSTATE PASSENGER AIR CARRIER
48-1	LOCAL SALES TAX IMPOSED
48-2	LOCAL USE TAX IMPOSED

49-2	ADDITIONAL ½% MECKLENBURG COUNTY SALES AND USE TAX FOR PUBLIC TRANSPORTATION
56-1	IMPOSITION OF AND LIABILITY FOR REMITTING PRIVILEGE TAX
58-1	PRIVILEGE TAX ON MANUFACTURING AND PROCESSING MACHINERY
58-3	FUEL SOLD TO MANUFACTURING INDUSTRIES AND PLANTS
58-13	INSULATION MATERIALS USED BY MANUFACTURERS AND CONTRACTORS
58-24	ANIMALS AND ANIMAL CAGES
59-3	DAIRIES AND CREAMERIES
59-4	ELECTRIC POWER COMPANIES
59-11	MINES AND QUARRIES