



North Carolina Department of Revenue

Beverly Eaves Perdue  
Governor

David W. Hoyle  
Secretary

April 12, 2012

Account ID: [REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Attention: [REDACTED]

Dear Ms. [REDACTED]

We have your letter dated September 7, 2011, in which you have inquired as to the taxation of fees your firm charges to review a customer's medication records. A customer pays your firm a fee and schedules a face-to-face meeting with a [REDACTED] pharmacist, who reviews and assesses the customer's [REDACTED] Record and then discusses with the customer issues associated with each medication he or she is taking.

N.C. Gen. Stat. § 105-164.4 (a) imposes a sales tax on sales of taxable tangible personal property, certain digital property and certain services. Based on the information provided, your firm's charges for the assessment services its pharmacists provide to customers in association with their medication records are not subject to this State's sales or use tax.

This ruling is based solely on the facts submitted to the Department of Revenue for consideration of the transactions described. If the facts and circumstances given are not accurate, or if they change, then the taxpayer requesting this ruling may not rely on it. If a taxpayer relies on this ruling and the Department discovers, upon examination, that the fact situation of the taxpayer is different in any material aspect from the facts and circumstances given in this ruling, then the ruling will not afford the taxpayer any protection. It should be noted that this document is not to be cited as precedent and that a change in statute, a regulation, or case law could void this ruling.

If you have any questions, you may reach me at the number listed below.

Very truly yours,

[REDACTED]  
Administration Officer  
Sales and Use Tax Division

[REDACTED]

cc: [REDACTED], Director of Sales and Use Tax Division