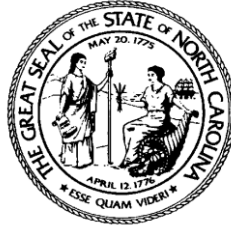

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DIRECTIVE

Subject: Repair, Maintenance, and Installation Services
Tax: Sales and Use Tax
Law: N.C. Gen. Stat. §§ 105-164.3(33i) and 105-164.4(a)(16)
Issued By: Sales and Use Tax Division
Date: November 15, 2016
Number: SD-16-4

This directive is issued under the authority granted the Secretary of Revenue pursuant to N.C. Gen. Stat. § 105-264 to address a number of issues relative to the application of sales and use tax concerning repair, maintenance, and installation services and other related items. The issues addressed herein are based on law changes effective January 1, 2017¹ and apply to sales made on or after that date. This directive is intended to provide guidance to taxpayers who perform repair, maintenance, and installation services.

Overview of Key Changes

- A person whose **only business activity is providing repair, maintenance, and installation services is a retailer** and required to register, collect, and remit sales tax on repair, maintenance, and installation services sold at retail.
- Repair, maintenance, and installation services **are expanded to real property and digital property** in addition to tangible personal property.
- A person who is classified as a real property contractor or a retailer-contractor prior to January 1, 2017, that makes retail sales of repair, maintenance, and installation services on or after January 1, 2017 is liable for and should collect sales or use tax on the sales price of or the gross receipts derived from repair, maintenance, and installation services.
- Specific exemptions related to repair, maintenance, and installation services are enacted.

Imposition

The sales price of or the gross receipts derived from repair, maintenance, and installation services sold at retail are subject to the general 4.75% State, applicable local (2.00% or 2.25%), and applicable transit (0.50%) rates of sales and use tax.² If the tax due is not paid at the time of purchase, an excise tax is applicable, at the same rate, to the purchase price of repair, maintenance, and installation services sourced to the State.

Definitions

The definitions contained in this section are defined in N.C. Gen. Stat. § 105-164.3, unless otherwise noted herein.

¹ The changes for repair, maintenance, and installation services were enacted by Session Law 2016-94 and apply for sales made on or after January 1, 2017, with certain technical corrections made by S.L. 2016-123.

² N.C. Gen. Stat. §§ 105-164.3(33i), 105-164.4(a)(16), 105-164.6, Subchapter VIII of Chapter 105, and Chapter 1096 of the 1967 Session Laws.

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“Repair, maintenance, and installation services” – The term includes the activities listed below and applies to tangible personal property, a motor vehicle, digital property, and real property except tangible personal property or digital property installed or applied by a real property contractor pursuant to a real property contract taxed in accordance with N.C. Gen. Stat. § 105-164.4H:

- a. To keep or attempt to keep property or a motor vehicle in working order to avoid breakdown and prevent deterioration or repairs. Examples include to clean, wash, or polish property.
- b. To calibrate, refinish, restore, or attempt to calibrate, refinish, or restore property or a motor vehicle to proper working order or good condition. This activity may include replacing or putting together what is torn or broken.
- c. To troubleshoot, identify, or attempt to identify the source of a problem for the purpose of determining what is needed to restore property or a motor vehicle to proper working order or good condition.
- d. To install, apply, connect, adjust, or set into position tangible personal property, digital property, or a motor vehicle.
- e. To inspect or monitor property or a motor vehicle, but does not include security or similar monitoring services for real property.

“Retailer” – Any of the following persons:

- a. A person engaged in business of making sales at retail, offering to make sales at retail, or soliciting sales at retail of tangible personal property, digital property for storage, use, or consumption in this State, or services sourced to this State. When the Secretary finds it necessary for the efficient administration of this Article to regard any sales representatives, solicitors, representatives, consignees, peddlers, or truckers as agents of the dealers, distributors, consignors, supervisors, employers, or persons under whom they operate or from whom they obtain the items sold by them regardless of whether they are making sales on their own behalf or on behalf of these dealers, distributors, consignors, supervisors, employers, or persons, the Secretary may so regard them and may regard the dealers, distributors, consignors, supervisors, employers, or persons as “retailers” for the purpose of this Article.
- b. A person, other than a real property contractor, engaged in business of delivering, erecting, installing, or applying tangible personal property or digital property for use in this State.
- c. A person engaged in business of making a remote sale, if one of the conditions listed in N.C. Gen. Stat. § 105-164.8(b) is met.
- d. A person, other than a facilitator, required to collect the State tax levied under Article 5 of Chapter 105 or the local taxes levied under Subchapter VIII of Chapter 105 and under Chapter 1096 of the 1967 Session Laws.

“Tangible Personal Property” – Personal property that may be seen, weighed, measured, felt, or touched or is in any other manner perceptible to the senses. The term includes electricity, water, gas, steam, and prewritten computer software.

“Digital Property” – Property that is delivered or accessed electronically, is not considered tangible personal property, and would be taxable under Article 5 (Sales and Use Tax) of Chapter 105 of the N.C. General Statutes if sold in a tangible medium. The term includes: an audio work; an audiovisual work; a book, a magazine, a newspaper, a newsletter, a report, or another publication; a photograph or a greeting card.

“Real Property” – Any one or more of the following: land; building or structure on land; permanent fixture on land; a manufactured home or a modular home that is placed on a permanent foundation.

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“Clothing” – All human wearing apparel suitable for general use.

“Landscaping Service” – A service to maintain or improve lawns, yards, or ornamental plants and trees. Examples include the installation of trees, shrubs, or flowers; tree trimming; lawn mowing; and the application of seed, mulch, pesticide, or fertilizer to a lawn or yard.

“Sales Price” – The total amount or consideration for which tangible personal property, digital property, or services are sold, leased, or rented. The consideration may be in the form of cash, credit, property, or services. The sales price must be valued in money, regardless of whether it is received in money. The term includes the retailer's cost of the property sold; the cost of materials used, labor or service costs, interest, losses, all costs of transportation to the retailer, all taxes imposed on the retailer, and any other expense of the retailer; charges by the retailer for any services necessary to complete the sale; delivery charges; installation charges; credit for trade-in; and certain discounts that are reimbursable by a third party and can be determined at the time of sale in the manner required by the statute.

“Purchase Price” – The term has the same meaning as the term “sales price” when applied to an item subject to use tax.

“Calibrate”³ – To ascertain the caliber of (as a thermometer tube); to determine, rectify, or mark the graduations of (as a thermometer tube); to adjust precisely for a particular function; to measure precisely.

“Restore”⁴ – To give back (someone or something that was lost or taken); to return (someone or something); to put or bring (something) back into existence or use; to return (something) to an earlier or original condition by repairing it, cleaning it, etc.

“Condition”⁵ – The state in which something exists: the physical state of something.

“Install”⁶ – To fix in position for use.

“Apply”⁷ – To put or spread onto a surface.

“Person” - An individual, a fiduciary, a firm, an association, a partnership, a limited liability company, a corporation, a unit of government, or another group acting as a unit. The term includes an officer or employee of a corporation, a member, a manager, or an employee of a limited liability company, and a member or employee of a partnership who, as officer, employee, member, or manager, is under a duty to perform an act in meeting the requirements of Subchapter I, V, or VIII of Chapter 105, of N.C. Gen. Stat. § 55-16-22, of Article 81 of Chapter 106 of the General Statutes, or of Article 3 of Chapter 119 of the General Statutes.

“Motor Vehicle” - A vehicle that is designed primarily for use upon the highways and is either self-propelled or propelled by a self-propelled vehicle, but does not include:

- a. A moped.
- b. Special mobile equipment.
- c. A tow dolly that is exempt from motor vehicle title and registration requirements under N.C. Gen. Stat. §§ 20-51(10) or (11).
- d. A farm tractor or other implement of husbandry.

³ Directive SD-16-2

⁴ Directive SD-16-2

⁵ Directive SD-16-2

⁶ Directive SD-15-1

⁷ Directive SD-15-1

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- e. A manufactured home, a mobile office, or a mobile classroom.
- f. Road construction or road maintenance machinery or equipment.

“Real Property Contract” – A contract between a real property contractor and another person to perform construction, reconstruction, or remodeling with respect to a capital improvement to real property.

“Real Property Contractor” – A person that contracts to perform a real property contract in accordance with N.C. Gen. Stat. § 105-164.4H. The term includes a general contractor, a subcontractor, or a builder for purposes of N.C. Gen. Stat. § 105-164.4H.

“Retailer-Contractor” – A person that acts as a retailer when it makes a sale at retail and as a real property contractor when it performs a real property contract.

General Application

The following apply to the application of sales and use tax for purposes of repair, maintenance, and installation services. For each of the following, if sales tax is not paid at the time of purchase to the retailer, the purchaser is liable for use tax on the purchase price of the applicable item or transaction at the applicable rate set in N.C. Gen. Stat. § 105-164.4 plus applicable local and transit sales and use taxes. A purchaser responsible for remitting use tax should report the tax to the Department on Form E-500, Sales and Use Tax Return. (See “Registration and Reporting” section on page 10.)

- ***A property owner who:***
 - purchases tangible personal property from a retailer and performs its own labor (installation), **shall pay sales tax to the retailer** on the sales price of the tangible personal property.
 - purchases tangible personal property from a retailer and hires a handyman to perform the labor (installation), **shall pay sales tax to the retailer** on the sales price of tangible personal property **and shall pay sales tax to the handyman** (another retailer) on the installation service (labor).
 - hires a person (retailer) to perform repair, maintenance, and installation services where the person (retailer) purchases tangible personal property necessary for the service and performs the labor (installation), **shall pay sales tax to the person (retailer)** on the total sales price of the repair, maintenance, and installation service.
- ***A retailer who:***
 - purchases tangible personal property or repair, maintenance, and installation services for resale, shall purchase such **without payment of sales or use tax** and must issue [Form E-595E, Certificate of Exemption](#), to the seller as the seller’s authority to exempt the tangible personal property or services from sales and use tax. The retailer is liable for and should **charge sales tax to the customer** on the total sales price of the repair, maintenance, and installation services. (See “Purchasing Tangible Personal Property and Digital Property for Use” section on page 8.)
 - purchases equipment, tools, supplies or other similar tangible personal property that do not become a part of or applied to the customer’s property, shall pay sales tax to the retailer on the sales price of the equipment, tools, supplies or other similar tangible personal property.

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Repair, Maintenance, and Installation Services Related to Real Property

Below are examples of services generally considered repair, maintenance, and installation services for real property when such is a single service and subject to sales or use tax. This list is not all-inclusive. (A more comprehensive list of transactions will be published by the Department in the near future.)

- HVAC repair for an air conditioning or heating unit that is not working properly.
- Rekey locks for real property by a locksmith.
- Repair of a water pump motor.
- Repair to correct a jammed garage door.
- Electrical repair due to a light switch or receptacle not working properly.
- Plumbing services to unclog a drain.
- Plumbing services to identify and repair a leak in a pipe.
- Services by a roofing company to identify and repair a roof leak.
- Replace damaged exterior bricks.
- Replace or repair of a storm door or garage door.
- Repair or replace countertops.
- Replace or reface kitchen cabinet doors.
- Repair or replace a water heater.
- Repair of a liner for a swimming pool.
- Repair or replace a single light fixture.
- Carpet or linoleum install for a single room.
- Repair or replace single plumbing fixture (i.e. toilet or sink).
- Replacement of plate glass window.

Mixed Transaction Contracts

A “mixed transaction contract”⁸ is a contract that includes both a capital improvement to real property and a repair, maintenance, and installation service. A mixed transaction contract is taxable as follows:

If the price of the taxable repair, maintenance, and installation services included in the contract does not exceed ten percent (10%) of the contract price, then the repair, maintenance, and installation service portion of the contract, and the tangible personal property, digital property, or service used to perform that service, are taxable as a real property contract.

Example: A drywall contractor is hired by a homeowner. The homeowner is in the process of a complete bathroom renovation and has hired the drywall contractor to hang and finish the drywall in the bathroom. The homeowner also wants the drywall contractor to repair a small hole in the wall in a separate part of the house. The homeowner issues Form E-589CI, Affidavit of Capital Improvement, to the contractor for the bathroom as it is part of a remodel with respect to a capital improvement to real property. The drywall contractor quotes the entire job at \$1,500.00 which includes \$1,450.00 for the bathroom and \$50.00 to repair the hole in the wall. The taxable repair, maintenance, and installation service is \$50.00 which comes to 3.33% of the contract ($50 / 1,500 = 0.0333$ or 3.33%). Since the taxable repair, maintenance, and installation service does not exceed ten percent (10%) of the contract price, the repair, maintenance, and installation service is treated as part of the real property contract and no tax is charged to the homeowner, but rather sales and use tax is due on the purchase price of any tangible personal property used to repair the hole in addition to the purchase price of drywall, mud, and accessories used by the drywall contractor to hang and finish the drywall in the bathroom.

⁸ N.C. Gen. Stat. § 105-164.4H(d).

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If the price of the taxable repair, maintenance, and installation service included in the contract is equal to or greater than ten percent (10%) of the contract price, then sales and use tax applies to the taxable repair, maintenance, and installation service portion of the contract. The person must determine an allocated price for each taxable repair, maintenance, and installation service in the contract based on a reasonable allocation of revenue that is supported by the person's business records kept in the ordinary course of business. Any purchase of tangible personal property, digital property, or services to fulfill the real property contract are taxed in accordance with N.C. Gen. Stat. § 105-164.4H.

Example: A homeowner hires a person to move a toilet, shower, and sink from one location in an existing bathroom to another location in the same room for \$5,000.00. As a result of relocating the plumbing, a permit is required. In addition, the homeowner requests that the person provide and install a new garage door, a storm door, and to provide and hang two interior doors. The total charge for all of the doors is \$3,000.00, which comes to 37.50% of the contract (\$3,000.00/\$8,000.00 = 37.50%). Since the taxable repair, maintenance, and installation services exceed ten percent (10%) of the contract price, sales and use tax applies to the sales price of or the gross receipts derived from the taxable repair, maintenance, and installation services portion of the contract. The person must determine an allocated price for each taxable repair, maintenance, and installation service in the contract based on a reasonable allocation of revenue that is supported by the person's business records kept in the ordinary course of business. The bathroom work totaling \$5,000.00 is subject to the sales tax laws applicable to a real property contract for a capital improvement.

A repair, maintenance, and installation service that is a portion of a real property contract with respect to a capital improvement is not a taxable repair, maintenance, and installation service and is not included in the numerator for determining whether the taxable repair, maintenance, and installation service exceeds the ten percent (10%) rule but is to be included in the denominator for purposes of the calculation.

Repair, Maintenance, and Installation Services for Tangible Personal Property or a Motor Vehicle

Below are examples of services generally classified as repair, maintenance, and installation services for tangible personal property or a motor vehicle. This list is not all-inclusive.

- Performance of a service or tune-up on the following: motor vehicle; lawnmower, trimmer, edger, leaf blower, pressure washer, generator, chainsaw, tiller, auger, or other similar small engine; boat; aircraft; ATV or dirt bike; moped; golf cart; or bicycle.
- Calibrate any of the following: watch; scale; gun or scope; medical equipment; Lasik surgery equipment; thermometer; instruments (musical or otherwise); battery; meter; or camera.
- Clean jewelry, copy machine, printer, or motor vehicle.
- Remove dents, dings, and scratches from tangible personal property or a motor vehicle.
- Restore or reupholster furniture.
- Patch or mend tires or any type of inflatable.
- Sharpen blades.
- Polish jewelry, or silver.
- Troubleshoot a fluid leak or attempt to identify an unusual noise coming from a motor vehicle or other tangible personal property, whether or not the source of the leak or noise is located, determined, or resolved.
- Troubleshoot prewritten computer software to determine how to restore to proper working order.
- Reupholster boats.
- Re-string or re-grip tennis rackets, golf clubs, or musical instruments.

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- Tune pianos or other musical instruments.
- Repair laptops, cell phones, remove viruses/malware, conduct diagnostic tests, or adjust computer settings.
- Painting tangible personal property.
- Window tinting for motor vehicles.

Exemptions Related to Repair, Maintenance, and Installation Services

Repair, maintenance, and installation services provided for the following items are exempt⁹ from tax:

- An item exempt from tax under N.C. Gen. Stat. §§ [105-164.13](#) or [105-164.13E](#), except for a motor vehicle. This does not apply to water maintained for a pool, fish tank, or similar aquatic feature.
- A transmission, distribution, or other network asset contained on utility-owned land, right-of-way, or easement.
- A transmission, an engine, rear-end gears, and any other item purchased by a professional motorsports racing team or a related member of a team for which the team may receive a sales tax refund under N.C. Gen. Stat. § 105-164.14A(a)(5).
- An item subject to tax under Article 5F of Chapter 105 of the General Statutes. This includes any item subject to the 1% privilege tax for Certain Machinery and Equipment.
- A qualified aircraft¹⁰ or a qualified jet engine.¹¹

Sales of or the gross receipts derived from the following repair, maintenance, and installation services are exempt¹² from tax:

- A fee or charge for an inspection required by law, regardless of whether the amount is paid to a public or private entity, provided the charge is separately stated on the invoice or other documentation provided to the purchaser at the time of the sale. This exemption applies to any inspection required by a governmental entity. Examples of items where an inspection may be required by law include (list not all-inclusive): motor vehicles; fire extinguishers; alarm/sprinkler systems; certain slicers, grinders, and balers; backflow valves.
- Services performed for a person by a related member.
- Services performed to resolve an issue that was part of a real property contract if the services are performed within six months of completion of the real property contract or, for new construction, within 12 months of the new structure being occupied for the first time.
- Cleaning of real property, except where the service constitutes a part of the gross receipts derived from the taxable rental of an accommodation or for a pool, fish tank, or other similar aquatic feature.
- Services on roads, driveways, parking lots, and sidewalks.
- Removal of waste, trash, debris, grease, snow, and other similar items from tangible personal property, including a motor vehicle, and real property, but does not include removal of waste from portable toilets.
- Home inspections related to the preparation for or the sale of real property.
- Landscaping service.
- Alteration and repair of clothing, except where the service constitutes a part of the gross receipts derived from the taxable rental of clothing or for alteration and repair of belts and shoes.

⁹ N.C. Gen. Stat § 105-164.13(61a).

¹⁰ N.C. Gen. Stat. § 105-164.3(33a).

¹¹ N.C. Gen. Stat. § 105-164.3(33b).

¹² N.C. Gen. Stat §§ 105-164.13(61a), (61b), (62), and (62a).

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- Pest control service.
- Moving services.
- Self-service car washes.
- Services purchased for resale under an exemption certificate¹³ or under a direct pay permit.¹⁴
- Services used to maintain, monitor, inspect, or repair tangible personal property or digital property pursuant to a taxable service contract if the purchaser of the contract is not charged for the services. This does not apply to a tool, equipment, supply, or similar tangible personal property that is not deemed to be a component or repair part of the tangible personal property or digital property for which a service contract is sold to a purchaser.
- Services used to maintain or repair tangible personal property or a motor vehicle pursuant to a manufacturer's warranty or a dealer's warranty.¹⁵
- Repair, maintenance, and installation services purchased by a qualifying farmer or conditional farmer.¹⁶

Purchasing Tangible Personal Property and Digital Property

Any tangible personal property or digital property that becomes a part of or is applied to property in the performance of taxable repair, maintenance, and installation services should be purchased exempt from sales and use tax. To purchase qualifying repair, maintenance, and installation services exempt from sales and use tax, a person must issue to the retailer [Form E-595E, Certificate of Exemption](#), as the retailer's authority to exempt the sale of repair, maintenance, and installation services from sales and use tax. Alternatively, the data elements, as required by N.C. Gen. Stat. § 105-164.28(a) to substantiate an exemption, may be provided to a retailer.

A person who does not collect the applicable sales or use tax on the sales price of or gross receipts derived from repair, maintenance, and installation services remains liable for the tax due unless the person maintains proper records to establish a sale is exempt from sales or use tax. A person is liable for sales or use tax on any tool, equipment, supply, or similar tangible personal property used to complete the repair, maintenance, or installation service that does not become a part of or is not applied to the property.

Example: A homeowner hires a handyman service to repair an area of damaged bathroom tiles. The handyman service purchases replacement tile, grout, and sealant exempt from tax by issuing an exemption certificate to the retailer as these items are for resale and will be transferred to the customer's property. The handyman is a retailer and is liable for and should collect sales tax on the total sales price of the repair, maintenance, and installation service. The handyman service must pay sales or use tax on the purchase price of any tools, such as hammers, chisels, grout spreaders, spacers, or sponges, used in making the repair.

Example: A retailer sells, delivers, and installs a window mount air conditioning unit in a residence. The retailer purchases the unit and insulating foam side panels exempt from tax by issuing an exemption certificate at the time of purchase as these items are for resale to the retailer's customer. The retailer is liable for and should collect sales tax on the total sales price of the repair, maintenance, and installation service. The retailer must pay sales or use tax on the purchase price of any tools used in installing the unit, such as a tape measure, screw driver, or level.

¹³ N.C. Gen. Stat. § 105-164.28.

¹⁴ N.C. Gen. Stat. § 105-164.27A.

¹⁵ Definitions for a dealer's warranty and a manufacturer's warranty can be found in N.C. Gen. Stat. § 105-164.13(62a).

¹⁶ N.C. Gen. Stat. § 105-164.13E(a)(10).

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Retailer-Contractors

A person that acts as a retailer when it makes a sale at retail and as a real property contractor when it performs a real property contract is a retailer-contractor. A retailer-contractor that purchases tangible personal property or digital property to be installed or applied to real property or a service to fulfill the contract may purchase those items exempt from tax using Form E-595E, Certificate of Exemption, provided the retailer-contractor also purchases inventory items or services from the seller for resale. When the property is withdrawn from inventory and installed or applied to real property, or when the service is deemed used, use tax must be accrued and paid on the retailer-contractor's purchase price of the property. Property that the retailer-contractor withdraws from inventory for use that does not become a part of real property is also subject to sales and use tax. Refer to the example below and to [Directive SD-16-3, Real Property Contracts](#), for additional information.

Example: A business fabricates, sells, installs, repairs, and maintains metal hand railings for existing residential staircases and for new construction of homes. The business is a retailer-contractor. The business maintains an inventory of metal, brackets, and handrail accessories for resale. Therefore, the business may purchase such items exempt from sales and use tax from a seller.

- *Where the business is hired by a general contractor to fabricate and install a handrail as part of a new home construction, provided the business obtains and retains Form E-589CI, Affidavit of Capital Improvement, the business is liable for accruing and remitting the use tax on the purchase price of the tangible personal property withdrawn from inventory or purchased without payment of sales and use tax and used to fabricate and install the handrail for the residential staircase. The business should accrue and remit use tax on the purchase price of the tangible personal property used to fulfill the real property contract. The business would not charge sales tax on the amount charged to the general contractor. If Form E-589CI is not obtained, the business is liable for and should collect sales tax on the sales price of the installed handrail and should exempt any amount for installation separately stated on the invoice or documentation given to the purchaser at the time of the sale.*
- *Where the business is hired to repair a handrail attached to real property that is missing brackets and falling off the wall, the business is liable for and should charge sales tax on the total charge for the repair, maintenance, and installation service. Brackets or other items withdrawn from inventory or purchased and used as part of the repair, maintenance, and installation service and transferred to the customer's property, are not subject to sales and use tax on the purchase price, as the items are transferred and included as part of the gross receipts derived from the repair of the handrail subject to sales tax.*
- *Where the business fabricates and sells a handrail to an installer, the business is liable for and should charge sales tax on the sales price of the fabricated handrail sold at retail to the installer.*

Sourcing

Repair, maintenance, and installation services are sourced in accordance with the sourcing principles set forth in [N.C. Gen. Stat. § 105-164.4B](#). Repair, maintenance, and installation services are generally sourced or received at the location where the customer can potentially make first use of the property on which the seller performed the repair, maintenance, and installation service. In general, this is the location of the real property or where the tangible personal property or digital property is returned to the purchaser.

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Registration and Reporting

Any person who is not registered with the Department and is required to collect and/or remit sales and use tax on the gross receipts derived from repair, maintenance, and installation services must complete Form NC-BR, Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax. Both an [online business registration portal](#) and a [web-fill version](#) of Form NC-BR are available on the Department's website, www.dornrc.com. **There is no fee required to register and obtain a certificate of registration.**

Gross receipts derived from repair, maintenance, and installation services and the sales and use tax must be reported on Form E-500, Sales and Use Tax Return, or through the Department's [online filing and payment system](#). Gross receipts for resale and exempt gross receipts derived from sales of repair, maintenance, and installation services must be reported on lines 2 and 3, respectively, when filing Form E-500. In addition, if local and/or transit tax is due for a county other than the county in which your business is located or for more than one county, Form E-536, Schedule of County Sales and Use Taxes, must be completed in conjunction with Form E-500.

Additional Information and Assistance

Information regarding repair, maintenance, and installation services can be found on the Department's overview page for Repair, Maintenance, and Installation Services; and Other Repair Information, <http://www.dornrc.com/taxes/sales/rmi.html>. General questions regarding this directive should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

To the extent that there is any change in the rate or amount of tax, change to a statute or regulation, or new case law subsequent to this directive, the provisions in this directive may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance issued prior to the date of this directive conflicts with this directive, the provisions contained in this directive supersede.