





North Carolina Retail Merchants Assn.  
601 St. Mary's Street, P.O. Box 176001  
Raleigh, North Carolina 27619

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## For More Information

 For more information call the North Carolina Department of Revenue at **1-877-252-3052**.

 Visit our website at **www.ncrma.org** or the Revenue Department's website at **www.dor.state.nc.us** for forms and other information.

 For a detailed written response to a question, write the:

North Carolina Department of Revenue  
Taxpayer Assistance Division  
P.O. Box 25000  
Raleigh NC 27640

# Sales Tax-Free Shopping is coming to North Carolina August 7-9, 2009

*Are You and Your Employees Ready?*

This tax-exempt weekend applies to both state and local sales and use tax.

This form will help you get ready by providing the information you need for a smooth and trouble-free weekend. See the inside of this poster for the Department of Revenue's list of taxed and not-taxed items. Place this poster at your registers to help employees and customers identify tax-free items.

Extra posters are available free to NCRMA members. Just call: **(919) 832-0811** to request additional copies.





## The following is a list of taxed and not-taxed items for the Sales Tax Holiday, August 7-9, 2009

This poster provides information on the application of sales and use tax for the sales holiday period provided by G.S. 105-164.13C. During the sales tax holiday period, retail sales of specified articles of tangible personal property are exempt from both state and local sales and use tax.

### Holiday Period

The sales tax holiday begins immediately after midnight **Thursday**, which is **12:01 a.m.** on **Friday, August 1st** and runs through **11:59 p.m.** on **Sunday, August 3rd, 2008.**

## Items Are Grouped by Category

### Clothing Items Not-Taxed

(\$100 or less per item)

Aprons (household and shop)	Formal Wear (excludes rentals)	Rubber pants
Athletic supporters	Garters and garter belts	Sandals
Baby receiving blankets	Girdles	Scarves
Bandannas	Gloves and mittens	Shoes and shoelaces
Bathing suits and caps	Hats and caps	Slippers
Beach coverups	Hosiery	Sneakers
Belts and suspenders	Insoles for shoes	Socks and stockings
Boots	Jogging suits	Steel-toed shoes
Coats, jackets, capes, etc.	Lab coats	Sweaters
Costumes	Leotards and tights	Underwear
Diapers (children and adult)	Neckties	Uniforms (athletic, school, scouts, etc.)
Earmuffs	Overshoes	Wedding apparel
Footlets	Pantyhose	
	Rainwear	

### Sport or Recreational Equipment Not-Taxed

(\$50 or less per item)

Ballet and tap shoes	Helmets (bicycle, skating, baseball, etc.)	Shoulder pads
Cleated or spiked athletic shoes	Life preservers and vests	Ski boots
Gloves (baseball, hockey, golf, etc)	Mouth guards	Waders
Goggles	Roller and ice skates	Wetsuits and fins
Hand and elbow guards	Shin guards	

### Certain School Supplies Not-Taxed

(\$100 or less per item for classroom or home use)

Binders	Folders	Paper
Blackboard chalk	Glue, paste and paste sticks	Pencils (and boxes and sharpeners)
Book bags	Highlighters	Pens
Calculators	Index cards & index card boxes	Protractors
Cellophane tape	Legal pads	Rulers
Clay and glazes	Lunch boxes	Scissors
Compasses	Markers	Sketch and drawing pads
Composition books	Notebooks	Watercolors
Crayons	Paintbrushes for artwork	Writing tablets
Erasers	Paints (acrylic, tempora and oil)	

### Certain School Instructional Materials Not-Taxed

(\$300 or less per item for classroom or home use)

Reference Books (Dictionaries, Thesauruses)	Textbooks
Reference maps and globes	Workbooks

### Computers Not-Taxed

(\$3,500 or less per item)

Computers: For purposes of the tax exemption, a computer includes a monitor, keyboard, mouse, speakers and cables when **sold in conjunction** with a central processing unit is **not taxed**.

### Certain Computer Accessories Not-Taxed

(\$250 or less per item)

Computer Storage Media (includes diskettes, compact discs, USB Flash Drives)	PDA's (excluding cell phones)
	Printers & Printer Supplies (includes paper and ink)

### Taxed Items

<b>Clothing Accessories</b>	<b>Computer items:</b> monitors, keyboards, speakers, mouse and cables <b>are taxed</b> when <b>not sold</b> with a central processing unit)	<b>Protective Equipment</b>
Cosmetics		Breathing masks
Hair notions (barrettes, hair bows, hairnets)		Ear and hearing protection
Handbags		Face shields
Handkerchiefs	<b>Other</b>	Finger guards
Jewelry	Appliances	Hard hats
Sunglasses (nonprescription)	Bedspreads and sheets	Print or dust respirators
Umbrellas	Canned computer software	Protective gloves
Wallets	Furniture	Safety and tool belts
Watches	Non-educational reading materials (books, magazines)	Safety glasses and goggles
Wigs and hair pieces		Uniforms (for business use)
		Welders' gloves and masks

### Overview of Taxed Items

Clothing Over \$100	Computers Exceeding \$3500	School Supplies Over \$100
Sports/Rec Equipment Over \$ 50	Computer Supplies Over \$ 250	Instructional Materials Over \$300