North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

David W. Hoyle
Secretary

March 11, 2011

[redacted]

Attention: [redacted]

Re: Private Letter Ruling Request

Dear Mr. [redacted]:

We have your letter of February 25, 2011 requesting a ruling from the Department as to your firm's North Carolina sales and use tax liability with respect to a particular job.

It is our understanding that your firm primarily manufactures corporate awards. Your firm's processes include sandblasting on glass and crystal, and laser engraving on acrylic, wood, and marble. One of your firm's customers has requested that your firm etch the glass panels in four wooden doors. These doors are owned by the customer, and your firm is not engaged in the business of selling doors. Your firm will only sandblast the glass panels, and you have inquired whether your firm should charge the customer sales tax on this transaction.

Based on the information provided, the etching transaction in question is not a retail sale of taxable tangible personal property or a taxable service. Therefore, your firm should not collect sales or use tax on its etching charge to its customer.

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.

Very truly yours,

[redacted]
Administration Officer
Sales and Use Tax Division

[redacted]

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

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