

USE TAX GUIDE

Review your invoice/receipt

If your item is in the “taxable column” and was **NOT** charged tax, use: **Y 1000**

If your item is in the “taxable column” and was charged tax, use: **N N/A**

If your item is in the “non-taxable” column, use: **N N/A**

TAXABLE ITEMS	NON-TAXABLE ITEMS
Beverages (carbonated)	Advertising
Books	Airline Tickets
Catering (unless by Food Service Dept)	Appraisers
Cleaning Services (janitorial only)	Architects
Construction Services	Attorneys
Copy Services	Beverages (non-carbonated)
Donated goods or Recreational Srvcs	Boiler Inspections
E-Books	Candy/Snacks
E-Magazine Subscriptions	Charter Buses
Freight	Cookies
License Agreements for Software	Consultants
Lodging	Contractual Services
Magazine Subscriptions	Data Processing Services (i.e. ESD)
Musical Instruments	Doctors
Office Supplies	Facility Use
Photographers	Entertainment/Coupon Books
Portables for Classrooms	Field Trips (except when listed on order form, contract, confirmations, invoices)
Rentals (films, costumes, playbooks, equipment or other tangible property)	Federal Vendors
Royalties	Food Items
Science Materials	Ice Cream
Shipping	Insurance Premiums
Software (i.e. On the shelf vs. custom)	Magazine Fundraisers
Student Store Merchandise (store cannot charge sales tax on items to students)	Membership Fees
Used Items from Individuals	Newspapers
Videos	Public Accountants
	Portable Toilets (Honeybuckets)
	Postage Stamps
	Physical Therapy
	Registration for Classes
	Software (custom-involves training)
	Soil Testers (certified letters)
	Superintendent of Documents
	Testing Services (i.e. achievement results)
	Travel Tickets