

# 6 Questions Every Manufacturer Should Ask



## Points of Production

How does your state define the beginning and ending points of production? This answer is going to impact the taxability of material handling equipment, testing equipment, storage racks, and storage tanks.



## Repair Parts

Does the manufacturing equipment exemption apply to repair parts? Is there a useful life criteria?



## Production Supplies Exemption

Is there an exemption that goes beyond ingredient and component parts of the manufacturing product?



## Utilities

Does your state provide a utility exemption? Do you need separate meters? What happens if you don't have separate meters?



## Maintenance Equipment

What about all the equipment used by maintenance workers to build or maintain the manufacturing equipment? Is there any exemption?



## Repair & Construction Services

Are you up to date on the taxability of these services? Do you know there is often a different tax treatment for each?

## How Did You Do?

Find answers to these questions and more with manufacturing-specific sales & use tax training.