



Serving Rockland, Orange, and Ulster Counties, as well as northern New Jersey.

FULL SERVICE ELECTRICAL CONTRACTOR
RESIDENTIAL ~ COMMERCIAL ~ INDUSTRIAL ~ GOVERNMENT

90 day rule for exemption documents

If you are a contractor or supplier who makes a sale of services or building materials that is exempt from tax, you must have a properly completed exemption document in your possession **no later than 90 days after the service is rendered** or you will be required to collect tax and the purchaser will need to file a claim for refund of the tax with the Tax Department.

Capital improvement

A capital improvement is an addition or alteration to real property that:

- substantially adds to the value of the real property, or appreciably prolongs the useful life of the real property;
- becomes part of the real property or is permanently affixed to the real property so that removal would cause material damage to the property or article itself; **and**
- is intended to become a permanent installation.

However, the addition of a mobile home to real property is never a capital improvement, regardless of how it is installed.

For special rules regarding when the installation of a floor covering constitutes a capital improvement, see page 15.

In the case of a capital improvement, if you are a **property owner who**:

*** Items characterized in this Part as Capital Improvements will not qualify as capital improvements if they are installed for a tenant and the lease provides that they must be removed at the end of the lease if the item is otherwise intended not to be permanently installed.

Capital improvement*

Repair, maintenance, or installation

Air cleaners

Installation of central air cleaner systems

Original installation of ductwork or required additional ductwork

Replacement of complete central air cleaner units

Repair or replacement of the following in self-contained or central units:

- collector plates
- electronic plates
- filters
- power boxes
- return air ducts
- sails

Installation or replacement of self-contained air cleaners

Air conditioners (other than central air conditioning systems)

(see also - Central air conditioning)

Original installation or complete replacement of through-the-wall mounted units

Repair or replacement of the following in in-window or through-the-wall mounted units:

- air flow controls
- blowers
- casings
- compressors
- copper tubing
- control devices
- fans
- fan motors
- filters
- grilles
- motors

Installation or replacement of window air conditioner

Central air conditioning

(see also - Air conditioners)

Installation of central air conditioning systems

Original installation of ductwork or required additional ductwork

Replacement of complete central air conditioning units

Maintenance contracts

Repair or replacement of:

- blowers
- coils
- compressors
- condenser coils
- ductwork sections
- excess moisture
- fans
- filters
- refrigerant
- refrigerant tubes

Electrical

Complete wiring or rewiring of structures or the upgrading of a service

Additions to wiring systems; for example, new circuits

In-wall installations of electrical wiring and communications cables in connection with the installation of burglar alarms or security systems

Original in-wall installations of telephone wiring, speaker wire, computer cable or coaxial cable, with the exception of the installation of telephone wiring installed by the telephone service provider, in connection with the telephone service that it is selling or cable television cable installed by the cable television service provider in connection with its service.

Original installation of:

- circuit breakers
- outlets
- receptacles
- switches

Original installation or complete replacement of:

- add-on panels
- breaker panels
- ceiling fixtures
- door bells
- door buzzers
- door chimes
- floor outlets
- fluorescent fixtures
- main power boxes
- metal raceways
- multi-outlet strips
- outdoor lamp posts
- wall boxes
- wall fixtures
- wiring

Installation of a dimmer switch to replace an existing switch

Repair of:

- floor outlets
- fluorescent fixtures
- lighting fixtures
- main power boxes
- metal raceways
- multi-outlet strips
- outdoor lamppost
- wall boxes
- wall fixtures
- wiring

Replacement of:

- circuit breakers
- fluorescent fixture starters, tubes)
- fuses
- light bulbs
- outlets
- receptacles
- switches

Capital improvement*

Repair, maintenance, or installation

Heating - electric

Addition to permanently installed electric heating systems

Installation or replacement of permanently installed electric heating units or systems

Cleaning

Maintenance contracts

Repair of baseboard heaters and wall heaters

Repair or replacement of heating elements and thermostats

Heating - electric boiler

Installation or complete replacement of electric boilers

Cleaning of electric boiler

Maintenance contracts

Repair or replacement of:

- automatic airvents
- circulators
- controls
- drain valves
- expansion tanks
- heating elements
- pressure controls
- relief valves
- return lines
- supply lines
- thermostats

Heating - electric furnace

Installation or complete replacement of electric furnaces

Cleaning of electric furnaces

Maintenance contracts

Repair or replacement of:

- blowers
- condensers
- elements
- filters
- fuses
- low-voltage terminals
- relays
- sequencers
- thermostats
- transformers

Swimming pools

Installation of in-ground swimming pool, including excavation work done in connection with the installation

Original installation or complete replacement of:

- heater for in-ground swimming pool
- liner for in-ground swimming pool

Installation or replacement of:

- above ground swimming pool including excavation work done in connection with the installation
- pumps, filters etc.
- heater for above ground swimming pool

Repair or maintenance of above ground or in-ground swimming pool, including:

- cleaning
- repairing of liners
- repairing pumps and heaters

Capital improvement*

Repair, maintenance, or installation

Miscellaneous

Asbestos removal (when done as part of a capital improvement contract)

Debris removal from construction sites (when done as part of a capital improvement contract)

Fire sprinkler system installed or replaced in ceilings and connected to water supply systems

Installation or complete replacement of elevators

Installation or complete replacement of:

- attic fans (permanently installed)
- fire or smoke detectors (permanently installed)
- central vacuum systems
- suspended ceilings

Installation of winter protection, temporary heat, electric and plumbing at construction sites

Asbestos removal (when done as part of a repair or maintenance contract)

Debris removal from construction sites (when done as part of a repair or maintenance contract)

Installation or replacement of:

- attic fans (removable)
- independent smoke or heat detectors
- mail boxes (installed on wall or post)
- smoke detectors (battery operated)

Periodic maintenance services on elevators and escalators

Pest control

Repair or maintenance of ceiling vacuum systems

Repair or maintenance of elevators