

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-102

Storm Windows -- Combination Windows, Etc.

In the case of lump sum contracts where the vendor actually fabricates the windows -- that is, buys the metal, screen, glass, etc., and makes the whole window to measure and installs same -- the vendor is to be treated as a contractor and should pay the tax to suppliers as a consumer.

Where the vendor does not actually fabricate the window, but merely measures each window and sends these measurements to a factory to be manufactured, the vendor is considered as selling and installing a complete unit of standard equipment and should charge the tax on the full selling price. If the full retail selling price is segregated from the charge for installation on the sales invoice, the tax applies only to the retail selling price of the property.

Where the retailer sells the type of ready-made window which is not measured to fit but is merely attached to the outside wall, the vendor is a retailer and should charge the tax on the total selling price.

R. GARY CLARK
TAX ADMINISTRATOR

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