

Archery Quick Reference Guide

ARCHERY ITEMS NOT SUBJECT TO TAX	
Items	Description and Cite
Accessory belts	Rev Rul.98-5
Archery armguards	Rev Rul.98-5
Archery powder	Rev Rul.98-5
Archery shooting finger tabs	Rev Rul.98-5
Archery shooting gloves	Rev Rul.98-5
Arrow clips for tackle boxes and display racks	Rev Rul.98-5
Arrow Components	Nocks, vanes, feathers and other fletching, inserts and outserts. Effective November 21, 2004 IRC 4161(b)(2)
Arrows (For sales after 3/1/2005)	Arrows that contain a taxed arrow shaft are no longer taxed. (Note the tax on arrow shafts will apply to the first sale of a shaft in the U.S. whether the shaft is part of an arrow or not; exception for certain wooden arrows designed for children effective October 4, 2008.)
Arrows (certain wooden arrows designed for children)	Any shaft consisting of all natural wood with no laminations or artificial means of enhancing the spine of such shaft (whether sold separately or incorporated as part of a finished or unfinished product) of a type used in the manufacture of any arrow which after its assembly measures 5/16 of an inch or less in diameter, and is not suitable for use with a bow that has a peak draw weight of 30 pounds or more. Effective October 4, 2008 IRC 4161(b)(2)(B)
Arrow fletching, feather and vanes	IRC 4161 for sales effective November 21, 2004 .
Arrow crestring machines and replacement parts therefore	Rev Rul.98-5
Arrow cut-off and fabricating tools (and replacement parts therefore)	Rev Rul.98-5
Arrow fletching jigs and tools	Rev Rul.98-5
Arrow lunes	Rev Rul.98-5
Arrow pullers	Rev Rul.98-5
Arrow shaft dip tanks	Rev Rul.98-5
Arrow spine meters (and replacement parts herefore)	Rev Rul.98-5
Arrow straighteners	Rev Rul.98-5
Arrow tapering tools	Rev Rul.98-5
Bow's (with a peak draw weight of less than 30 Lbs.	IRC 4161(b) for sales effective November 21, 2004 .
Bow and arrow cases designed for the transportation or storage of bows, arrows, and related equipment	Rev Rul.98-5
Bow and arrow racks designed solely for the storage of bows and/or arrows	Rev Rul.98-5
Bow carrying slings	They are treated as a carrying case designed for bow transportation.
Bow squares	Rev Rul.98-5
Bow stringers	Rev Rul.98-5
Bow supports including ground bow holders and stands	Rev Rul.98-5
Bowfishing line	Rev Rul.98-5
Bowstring jigs	Rev Rul.98-5
Bowstring thread	Rev Rul.98-5
Bowstring wax	Rev Rul.98-5

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Broadhead wrenches	Rev Rul.98-5
Electronic trackers	Rev Rul.98-5
Feather burners and feather burner kits (and replacement parts therefore)	Rev Rul.98-5
Feather waterproofing	Rev Rul.98-5
Feathers not prepared for use with arrows	Rev Rul.98-5
Finger slings	Rev Rul.98-5
Glues and cements	Rev Rul.98-5
Nocking point tools	Rev Rul.98-5
Powder pouches	Rev Rul.98-5
Score card holder	Rev Rul.98-5
Shirt and blouse protectors	Rev Rul.98-5
String holders and keepers	Rev Rul.98-5
String releases	Rev Rul.98-5
String servers	Rev Rul.98-5
Targets and target accessories	Rev Rul.98-5
Trigger Release Mechanism	A Hand held trigger release mechanism, not attached to a taxable bow and in contact with the bow string only. Rev Rul 76-40