

Archery Quick Reference Guide

ARCHERY ITEMS SUBJECT TO TAX	
Items	Description and Cite
Archery parts and accessories for bows, broadheads, points and quivers.	There is imposed on the sale by the manufacturer, producer, or importer of any part or accessory suitable for inclusion in or attachment to a bow described in subparagraph (A), and of any quiver, broadhead, or point suitable for use with a taxable arrow. IRC 4161(b)(1)(B)
Arrow shafts.	There is imposed on the first sale by the manufacturer, producer, or importer of any 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 18 inches overall or more in length, or measures less than 18 inches overall in length but is suitable for use with a bow described in paragraph (1)(A), a tax equal to 43 cents per shaft. IRC 4161(b)(2). For sales after 1/1/09 the rate is 45 cents per shaft. Exception: Effective October 4, 2008 certain wooden arrow shafts designed for use by children are exempt from federal excise tax. IRC 4161(b)(2)(B)
Arrow Points	All points including field, target and fishing points as well as any other point used in target shooting or hunting. IRC 4161(b)
Arrow holders	(all items to be affixed to a bow to hold an arrow in ready position) . Rev Rul.98-5
Arrow plates	(whether fixed, adjustable, spring loaded, etc.) . Rev Rul.98-5
Arrow rests	(whether bow shelf or auxiliary type. Rev Rul.98-5
Bow and Arrow Sets	Bow and arrow sets that contain any taxable article. When a set also contains nontaxable articles, the tax applies only to that portion of the combination sale price properly attributable to the taxable articles. See Rev. Rul. 75-18 , 1975-1 C.B. 345. Rev Rul.98-5
Bow handle sections	Rev Rul.98-5
Bow handles	Rev Rul.98-5
Bow limbs	Rev Rul.98-5
Bow saddles	Including interchangeable or replaceable bow grips. Rev Rul.98-55
Bow sights	Bow sights and bow sight extensions (including parts and attachments therefore) Rev Rul.98-5 NOTE: Bow sight parts and attachments are all articles (including replacement parts and attachments) suitable for inclusion in or attachment to a bow sight, including, but not limited to, pins, filters and lenses.
Bow sight replacements	Bow sight replacements and bow sight extension replacements (including parts and attachments therefore) Rev Rul.98-5
Bow silencing pads	Rev Rul.98-5
Bow wrist slings	Rev Rul.98-5
Bow stabilizers	All attachments and weights for use on bows to affect stabilization, counterbalancing, or modification of weight distribution. Rev Rul.98-5
Bow tip protectors	Rev Rul.98-5
Bows	All bows that have a peak draw weight of 30 pounds or more, including laminated composite bow, solid glass, wood, steel, etc bows and crossbows. IRC 4161(b)(1)(A) The taxability of a compound bow with an adjustable draw weight is based on the maximum draw weight of the bow.
Bowstring silencers	Rev Rul.98-5
Bowstrings	Rev Rul.98-5
Brush buttons	Rev Rul.98-5
Cable guard slides	Rev Rul.98-5
Cable guards	Rev Rul.98-5
Camouflaged bow covers	Camouflaged bow covers (slip-over cloth, self-adhesive tape type, etc.) Rev Rul.98-5
Cushion nocks	Rev Rul.98-5
Draw checks	Draw checks (spring loaded clickers, mirrors, or any other device attached to a bow or string to insure consisted draw length) Rev Rul.98-5
Draw stops	Rev Rul.98-5
Finger protectors	Rev Rul.98-5

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attached to a bowstring	
Grip formers	Rev Rul.98-5
Kisser buttons	Kisser buttons (all items attached to a bowstring to establish a consistent anchor point) Rev Rul.98-5
Nocking points	(all items attached to a bowstring to establish arrow positioning) Rev Rul.98-5
Quivers	Quivers designed to provide ready access to taxable arrows while an archer is engaged in target shooting, hunting, or fishing, regardless of material from which constructed (including bow quivers designed to be attached to a bow and ground quivers) Rev Rul.98-5
Release draw bars	Rev Rul.98-5
String peeps	(all items attached to a bowstring for use in sighting) Rev Rul.98-5