# 5. Manufacturer Client

**Will the worker perform services on the production line?**

Yes

No

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**Will the worker work on the product?**

Yes

No

**Will the employee improve or alter real/personal property?**

Yes

No

Retailing B&O
Retail Sales Tax

Service B&O

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**Is this a wholesale job?**

Yes

No

Retailing B&O
Retail Sales Tax

Improvement or repair of manufacturing equipment

Yes

No

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**Is a reseller permit obtained?**

Yes

No

Retailing B&O
Retail Sales Tax
does not apply.
Assuming a M&E
certificate is
obtained.

Service B&O

Processing for Hire
B&O, which can
be reported under
Wholesaling B&O

Retailing B&O
Retail Sales Tax