

Memorandum

245.0037

To: Ms. Victoria L. Arena
Tax Counsel

Date: May 31, 1991

From: John L. Waid

Subject: Products Containing Aspartame

Assistant Chief Counsel Gary J. Jugum suggested that you send a copy of a previous opinion letter stating that products containing aspartame qualify as "food products". Aspartame is the chemical compound which comprises such sugar substitutes as "NutraSweet" and "Equal". I have been unable to locate a letter that discusses aspartame itself, but attached hereto please find a copy of a 1984 letter of Tax Counsel Charles J. Graziano regarding "Equal", among other products. Mr. Jugum suggests that this topic would be suitable for annotation.

Please note that Annotation 245.1420 already lists the products "Sweeta" and "Sweetner" (pre-aspartame products) as exempt food products. You could perhaps add "Equal" to that list.

JLW:es

cc: Mr. John Abbott