

Memorandum

385.1338

To: San Jose – Auditing (RDC)

Date: Sept. 15, 1976

From: Tax Counsel (GJJ) – Headquarters

Subject:

This is in response to your memorandum of September 10, 1976.

Taxpayer's publications "Bestline Treasures" and "Keys to Success" do not qualify for exemption from tax under Revenue and Taxation Code Section 6362 and our Regulation 1590.

These materials are similar to "Crown" and "Corporate Calendar" which we found to be taxable in our memorandum to your office of May 30, 1973, copy attached for your reference.

Herewith the materials in question in accordance with your request.

j: alicetilton
Attachments