



**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)  
(916) 445-5550

May 19, 1972

M--- I--- C--- Company  
Attention: Mrs. C. P. C---  
XXX East X<sup>th</sup> Street  
--- ---, CA XXXXX

Dear Mrs. C---:

SR -- XX-XXXXXX

Your letter of May 9, 1972 directed to Mr. John T. Quick concerning the taxability of Remkleen WS and Metro CD has been referred to us for direct reply.

We understand from your letter and from discussing the matter with Mr. P--- R--- of your office that these items are used by various persons in different industries to degrease metal parts prior to painting, welding, etc. The degreasing agents themselves do not remain or become incorporated in the product that is being manufactured for sale. Under these circumstances, the manufacturer, your customer, is regarded as consuming these products and, accordingly, your California sales are subject to tax under Ruling 14.

If a customer such as Q--- still insists that your product does become incorporated into the items which they ultimately sell, please feel free to have them submit their contentions or arguments directly to our office.

Very truly yours,

Glenn L. Rigby  
Staff Counsel

GLR:lb