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May 12, 1993

Re: Taxability of Individual Profile

Dear Mr. REDACTED TEXT,

This office has recently received a letter from you in which you requested a legal opinion as to the taxability of the profiles that you prepare for the public.

You state in your letter that your business provides a personality profile and prediction service utilizing astrology. Each person responding to your advertisement, after paying a flat fee, receives a unique written report describing their personality profile. There is also an option for clients to receive individualized forecasts for set periods of time for which a per-month charge is to be paid.

You state that both services rely on a person's time, date and location of birth to calculate their aspects which you interpret in writing. No two profiles are ever the same.

If individual profiles are prepared and sent to the client and no two profiles are identical, the production of these individualized profiles is considered a "service" and the charge for these profiles is not subject to California sales tax. If, because a client had the same time, date and location of birth as a previous client, the previous client's profile was selected and mailed to the new client, the charge billed to the new client would be subject to California sales tax (California Sales and Use Tax Annotation 515.0340, 8/20/69).

Very truly yours,

Thomas Cooke  
Tax Counsel

TC:cl