



STATE BOARD OF EQUALIZATION

November 19, 1964

L--- T--- S---  
XXXX --- ---  
---, California XXXXX

Attention: Miss P--- V. L--- K-XXXXX [ now XX-XXXXXX]

Gentlemen:

This is in reply to your letter of November 13 in which you inquire whether you should collect of pay tax on typing service and whether the tax applies to a proposed sale of an electric typewriter.

Charges for handtyping letters, manuscripts, or other documents are not taxable. You would be the consumer of the paper and other materials used by you in such typing, and the tax would apply to the sale of such materials to you. However, as you are probably aware, tax does apply to charges for mimeograph jobs, and it is immaterial that you use the customer's own material or that you charge by the hour.

We assume that the electric typewriter you intend to sell has been used by you in the course of your business for which a seller's permit is required. If such is the case, the tax applies to a retail sale of the typewriter. If you sell the typewriter to a dealer and receive a valid resale certificate then you need not report or pay tax on that sale.

If we have not addressed ourselves to the problem which confronts you, or you have any further questions, please do not hesitate to write to us again.

Very truly yours,

E. H. Stetson  
Tax Counsel

PRD:dse

cc: Sacramento – District Administrator