

550.1710

Memorandum

To: Pasadena – REDACTED TEXT

Date: December 30, 1971

From: Donald J. Hennessy

Subject: Hot Prepared Food Products

This is to confirm our telephone conversation of December 23, 1971, regarding bakeries and restaurants which make a charge for cooking turkeys, hams, etc., purchased elsewhere.

We have concluded that effective January 1, 1972, the charge for such cooking will be taxable under Sections 6359(e) and 6006(b).

DJH:lb