

Memorandum

190.1860

To: San Mateo – Subdistrict Administrator (WRP)

May 26, 1964

From: Tax Counsel (GAT) – Headquarters

Subject: W--- A--- Co.
XXX --- Dr.
---, California

-- - X - XXXX
Now: SZ – XX-XXXXXX

We have reviewed the information submitted together with your letter of May 21, regarding K--- screens.

As indicated in the literature which the taxpayer submitted, the function of K--- screens is to minimize direct solar radiation into the interior of buildings. The screens may be set up as part of a window closure or may be offset from the building by outriggers or other means.

Although the question is a close one, it is our opinion that K--- screens are of such nature that they become so architecturally and functionally integrated with the buildings to which they are attached that they may properly be regarded as materials rather than fixtures under ruling 11.

GAT:md