

Memorandum

220.0160

To: Out-of-State – Compliance (DLF)

August 26, 1964

From: Tax Counsel (PM)

Subject: “P”

In reply to your memo of July 28, the above company does not appear to be “engaged in business in this state” within the meaning of Section 6203. An office of an independent contractor who represents numerous clients would not meet the requirements of paragraph (a). The solicitation of advertising by such a representative would not meet the requirements of paragraph (b).

PM:o'b [1b]