



STATE BOARD OF EQUALIZATION

March 19, 1952

Account No - - XXXXX

S--- M---, Inc.
XXXXX --- --- Boulevard
---, California

Attention: Mr. S--- R. T---, Vice President

Gentlemen:

This is an answer to your letter of February 2 in which you request confirmation of your understanding that you may regard yourself as the consumer of lubricants used in your Chassis Lubrication Service.

We advise that your understanding is correct. You may pay sales tax to your vendors and not charge sales tax to your customers provided you bill your customers a lump-sum for the lubrication service and do not charge separately for the lubricant.

As to transmission oil and motor oil, however, you are considered to be selling such items to your customers and the tax is applicable to such sales.

Very truly yours,

E. H. Stetson
Tax Counsel

NBH:ja