

Memorandum

190.1310

To: San Jose – Auditing (RGS:RM)

Sacramento
January 4, 1960

From: Headquarters – Tax Counsel (JDP)

Subject:

Account: -- -- XX XXXXXX

After reviewing the two letters submitted with your memorandum of December 15 and discussing them with Mr. E. H. Stetson, Tax Counsel, it was determined that the letter dated June 22, 1959, to --- ---, Account ---, copy attached, is to be followed insofar as laminated plastic counter and cabinet tops are concerned. It was determined that a cabinet top is not a fixture. We understand the tops are used in place of ceramic tile and other materials used for cabinet tops, etc. For this reason, we believe that the items should be regarded as materials under Ruling 11 where they are furnished and installed by a specialty contractor after the cabinets have been installed by other contractors.

Please indicate in your records and advise Mr. --- --- of the June 22 letter ruling to ---.

Jack D. Paulson