



STATE BOARD OF EQUALIZATION

May 11, 1954

T--- Laboratories
XXXX --- Avenue
--- XX, California

Your letter of March 1

Attention: Mr. J. W. M---

Account No. SR -- XX XXXXXX

Gentlemen:

You inquire concerning the application of sales tax to the sale to you of circulars, one of which you enclose in every box of your product. The circular contains both advertising material and directions for use on all four of your products, namely, T--- oily --- Nail Conditioner, T--- Oily Polish Remover, T--- Cuticle Remover, and T--- Cuticle Remover with Self-Feeding Cuticle Shaper.

However, the circular is enclosed in a box which contains only one of these four products and in any given case is clearly advertising as to the other three. It is our opinion that the circular is primarily advertising and is therefore used by you. Accordingly, the tax applies to the sale to you of these circulars.

Very truly yours,

Bill Holden
Assistant Counsel

BH:ja

cc: --- --- - Auditing