



STATE BOARD OF EQUALIZATION

December 18, 1952

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Gentlemen:

You inquire whether a sale by a California Retailer to an out-of-State consumer is exempt under Section A-1-(c) of Sales and Use Tax Ruling 55 if the contract provides for out-of-State shipment with an f.o.b. point within this State.

A sale may have an f.o.b. point either within or without this State and still be exempt under Section A-1(c) as long as the conditions of that ruling are complied with. The contract must provide for out-State shipment, the goods must be so shipped, and the retailer must deliver the goods to the carrier.

Very truly yours,

W. W. Mangels
Assistant Counsel

HBH:ja

cc: Oakland - Auditing