



STATE BOARD OF EQUALIZATION

May 26, 1965

Gentlemen:

We have reviewed your petition for redetermination in the light of information submitted by you and information obtained by our auditors. It has been concluded that the "X" Directory issued and published annually as the 13th edition of "X" Magazine is, in fact, a 13th issue of the magazine and is an exempt periodical under Section 6362 of the Sales and Use Tax Law.

We understand that the only item protested was a portion of Item C of the audit report representing sales of the Directory. Since we have concluded that this issue is an exempt periodical, we propose to recommend to the Board that a reaudit be made deleting this item from the determinations and that the tax be redetermined in the reduced amount.

In view of our proposed recommendation, we assume the preliminary hearing requested by you is no longer desired. Accordingly, this matter will be scheduled for action on the nonappearance calendar of the Board with the recommendation that this item be deleted from the determinations. You will receive official notice of action taken in due course.

Very truly yours,

Jack D. Paulson
Associate Tax Counsel

JDP:md

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Note: This opinion was probably not really suitable for annotation because it does not add anything. Whether an publication is part of a series of issues quality as a periodical is a question of fact. This opinion just says the 13th issue was w/o explaining why, thus, the only thing this opinion actually says is that it's possible that a 13th edition of an otherwise monthly publication is part of the series of periodicals. Presumably, the "X" directory bore a relationship to the other 12 issues in respect to continuity of literary character or subject matter, etc, as covered by Reg 1590 (a) (2).

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