



STATE BOARD OF EQUALIZATION

May 17, 1950

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Gentlemen:

Account X-----

This will advise you that we have now received a report from our district office, 357 South Hill Street, Los Angeles 13, California, concerning the necessity of holding a seller's permit in connection with your activities.

From the district office report it appears that you are engaged in the business of polishing metal articles for persons who resell the polished articles. This activity does not require the holding of a seller's permit. Accordingly, if you confine your operations to this specific activity, you will not be required to hold a seller's permit and you may arrange with our district office for the cancellation of the permit which you presently hold.

For you information we call your attention to the fact that the producing or processing of tangible personal property furnished by a consumer constitutes a retail sale, for the purposes of the tax, as indicated by Sales and Use Tax Ruling 15, copy enclosed. Therefore, if you electro polish articles furnished to you by consumers, you will be required to hold a seller's permit.

Very truly yours,

R.G. Hamlin
Associate Tax Counsel

RGH:HB