

Memorandum

435.0464

To: Inglewood – Auditing (JKI)

Date: April 21, 1976

From: Tax Counsel (GJJ) - Headquarters

We agree with the analysis made in your memorandum of April 8, 1976, that when taxpayer's contract for work is of such magnitude that the DMV classification code changes from that of a truck and commercial vehicle (DMV Code 410 and 260, respectively) to a house car (DMV Code 362), the sale results in a "modification" of the customer's vehicle and taxpayer's total charge attributable to such modification is, accordingly, subject to the tax, with no deduction allowable for "installation labor."

j:alicetilton