



**STATE BOARD OF EQUALIZATION**

(916) 445-2705

March 30, 1976

Mr. R--- W. M---  
XXXXX --- --- Road  
--- ---, CA XXXXX

Dear Mr. M---n:

This is in response to your letter of March 14 asking about your proposed advertisements in Field and Stream and Outdoor Life. You intend to advertise

“Large Redworms \$6.00 lb.  
Price includes shipping and sales  
Tax where applicable. S--- B---  
F--- XXXXX --- --- Rd. ---  
---, Calif. XXXXX”

The statement “Price includes shipping and California sales tax where applicable” is sufficient to prevent a conclusion that you are collecting sales tax reimbursement on nontaxable sales involving shipments pursuant to contract to out-of-state customers.

If you have any further questions or comments on this matter, please do not hesitate to write to me directly at the above address.

Very truly yours,

Philip R. Dougherty  
Tax Counsel

PRD:ja