

**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)  
(916) 445-6540

WILLIAM M. BENNETT  
First District, Kentfield

BRAD SHERMAN  
Second District, Los Angeles

ERNEST J. DRONENBURG, JR.  
Third District, San Diego

MATTHEW K. FONG  
Fourth District, Los Angeles

GRAY DAVIS  
*Controller, Sacramento*

---

BURTON W. OLIVER  
*Executive Director*

September 11, 1992

Mr. D--- B. Y---  
Managing Vice President  
R--- A---  
XXXX North ---- Street, Suite XXX  
--- ---, CA XXXXX

SR -- XX-XXXXXX

Dear Mr. Y---:

Your June 8, 1992 letter to Mr. Garth Keel of the State Board of Equalization's San Jose District office has been referred to the legal staff for reply. Your letter concerns the application of sales tax to charges for copies of a survey.

We understand you produce generic reports, duplicate copies of which you sell. You also prepare custom reports. The Board's staff has determined that, although tax does not apply to your charges for the custom reports, tax does apply to your sales of the copies of the generic report, titled "P--- B--- Report."

You asked whether you could integrate the "P--- B--- Report" with the custom portion of a report in one binder and make a nontaxable transfer of the two surveys. No, under Revenue and Taxation Code section 6006, subdivision (a), a "sale" is a transfer of title or possession in any manner or by any means of tangible personal property for a consideration. When a customer contracts to purchase both a "P--- B--- Report" and contracts for you to prepare a customized report, tax applies to the sale of the "P--- B--- Report" regardless that you may deliver it combined with the custom survey as one unit.

We hope this answers your question; however, if you need further information, feel free to write directly to this office.

Very truly yours,

Ronald L. Dick  
Senior Tax Counsel