

Santa Barbara – Aud. (KRF)

February 24, 1965

Tax Counsel (PRD)

Since the taxpayer is furnishing a perfect typing service in which his perfectly typed copy will be sold to the customer who will photograph it for the purposes of incorporation into a book or pamphlet, it appears that Business Taxes General Bulletin 62-3 applies. No reason appears why the copy furnished by the taxpayer is not a "reproduction proof". Therefore, the taxpayer's charges are not taxable under these circumstances.

PRD:md [lb]