

December 4, 1964

REDACTED TEXT

Dear Mr. REDACTED TEXT,

I regret the delay in responding to your letter of August 24, 1964. It appears from the information contained therein and its enclosures that the items listed in the letter of REDACTED TEXT Business Manager, as follows:

- “a. Bibliographical description of the book for classification purposes.
- b. Assignment of, or verification of, the Library of Congress classification number to each book.
- c. Inspection and verification of book card, pocket label and Library of Congress catalogue cards.”

constitute nontaxable professional library services.

Item (d), “Application of classification label, card pocket and college name stamped in book,” appears, however, to be a mechanical processing which we believe is included within the definition of “sale” in section 6006(b) of the Sales and Use Tax Law, and the price paid therefore as included within the definition of “gross receipts” in section 6012.

There must be a segregation made in the records of the REDACTED TEXT Company of its receipts from the taxable and nontaxable portions of its contracts in order for the company to claim a deduction for the nontaxable portion of its receipts.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:fb

cc: Inglewood – Subdistrict Administrator  
New York District Administrator