

# Memorandum

715.0260

To: Out-of-State – District Administrator

Date: January 14, 1966

From: Tax Counsel (EHS) – Headquarters

Subject: [S]

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Your memos of September 8, 1965, and January 12, 1966, raise the question as to whether the sale of freight billing forms and “bursting and slitting” machines sold to common carriers are exempt under ruling 2205. You refer to the last paragraph of the auditor’s comments on attached 414C. If this refers to the handwritten comments which were attached to your memos, there is no information set forth therein other than the mention of “maintenance contracts on multiple billing machines, cutters and attachments sold by taxpayer.”

Without further information, it appears that the freight billing forms and “bursting and slitting” machines would constitute “office or shop equipment or supplies,” which under ruling 2205 do not qualify for either the common carrier or public utility local tax exemptions.

EHS:fb