

**REGULATIONS ORDER**

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NAME OF BUSINESS	FOR OFFICE USE ONLY	REQUEST <input type="checkbox"/> New <input type="checkbox"/> One Time <input type="checkbox"/> Replacement
ATTENTION	RECEIVED BY	IS FOR <input type="checkbox"/> Distribution Change
MAILING ADDRESS	DATE REQUEST RECEIVED	
CITY STATE ZIP	SHIPPED BY	
TELEPHONE NUMBER ( )	DATE MATERIAL SHIPPED	

**SALES AND USE TAX REGULATIONS (No Charge)**

QTY.	NO.	TITLE	QTY.	NO.	TITLE
_____	1500.	Foreword			
		<b>SERVICE ENTERPRISES</b>			<b>GRAPHIC ARTS AND RELATED ENTERPRISES</b>
_____	1501.	Service Enterprises Generally	_____	1540.	Advertising Agencies, Commercial Artists and Designers
_____	1501.1.	Research and Development Contracts	_____	1541.	Printing and Related Arts
_____	1502.	Computers, Programs, and Data Processing	_____	1541.5.	Printed Sales Messages
_____	1502.1.	Word Processing	_____	1543.	Publishers
_____	1503.	Hospitals, Institutions and Homes for the Care of Persons			<b>INSTALLERS, REPAIRERS, RECONDITIONERS</b>
_____	1504.	Mailing Lists and Services	_____	1546.	Installing, Repairing, Reconditioning in General
_____	1505.	Morticians	_____	1548.	Retreading and Recapping Tires
_____	1506.	Miscellaneous Service Enterprises	_____	1549.	Fur Repairers, Alterers and Remodelers
_____	1507.	Technology Transfer Agreements	_____	1550.	Reupholsterers
		<b>CONTRACTORS AND SUBCONTRACTORS</b>	_____	1551.	Repainting and Refinishing
_____	1521.	Construction Contractors	_____	1553.	Miscellaneous Repair Operations
_____	1521.4.	Factory-Built Housing			<b>SPECIFIC BUSINESSES ENGAGED IN RETAILING</b>
		<b>MANUFACTURERS, PRODUCERS, PROCESSORS</b>	_____	1565.	Auctioneers
_____	1524.	Manufacturers of Personal Property	_____	1566.	Automobile Dealers and Salesmen
_____	1525.	Property Used in Manufacturing	_____	1567.	Banks and Insurance Companies
_____	1525.1.	Manufacturing Aids	_____	1568.	Beer, Wine, and Liquor Dealers
_____	1525.2.	Manufacturing Equipment	_____	1569.	Consignees and Lienors of Tangible Personal Property for Sale
_____	1525.3.	Manufacturing Equipment — Leases of Tangible Personal Property	_____	1570.	Charitable Organizations
_____	1525.5.	Manufacturing By-Products and Joint-Products	_____	1571.	Florists
_____	1525.7.	Rural Investment Exemption	_____	1572.	Memorial Dealers
_____	1526.	Producing, Fabricating and Processing Property Furnished By Consumers – General Rules	_____	1573.	Court Ordered Sales, Foreclosures and Repossessions
_____	1527.	Sound Recording	_____	1574.	Vending Machine Operators
_____	1528.	Photographers, Photostat Producers, Photo Finishers and X-Ray Laboratories			<b>SPECIFIC KINDS OF PROPERTY AND EXEMPTIONS GENERALLY</b>
_____	1529.	Motion Pictures	_____	1583.	Modular Systems Furniture
_____	1530.	Foundries	_____	1584.	Membership Fees
_____	1531.	Fur Dressers and Dyers	_____	1585.	Cellular Telephones, Pagers, and other Wireless Telecommunication Devices
_____	1532.	Teleproduction or Other Postproduction Service Equipment	_____	1586.	Works of Art and Museum Pieces for Public Display
_____	1533.	Liquefied Petroleum Gas	_____	1587.	Animal Life, Feed, Drugs and Medicines
_____	1533.1.	Farm Equipment and Machinery	_____	1588.	Seeds, Plants and Fertilizer
_____	1533.2.	Diesel Fuel Used in Farming Activities or Food Processing	_____	1589.	Containers and Labels
_____	1534.	Timber Harvesting Equipment and Machinery	_____	1590.	Newspapers and Periodicals
_____	1535.	Racehorse Breeding Stock	_____	1591.	Medicines and Medical Supplies, Devices and Appliances
			_____	1591.1	Medical Devices, Appliances and Supplies
			_____	1591.2	Wheelchairs, Crutches, Canes, and Walkers

QTY.	NO.	TITLE
_____	1591.3	Vehicles for Physically Handicapped Persons
_____	1591.4	Medical Oxygen Delivery Systems
_____	1592.	Eyeglasses and Other Ophthalmic Materials
_____	1593.	Aircraft
_____	1594.	Watercraft
_____	1595.	Occasional Sales – Sale of a Business – Business Reorganization
_____	1596.	Buildings and Other Property Affixed to Realty
_____	1597.	Property Transferred or Sold by Certain Nonprofit Organizations
_____	1598.	Motor Vehicle and Aircraft Fuels
_____	1599.	Coins and Bullion

**ARTICLE 8. FOOD PRODUCTS**

_____	1602.	Food Products
_____	1602.5.	Reporting Methods for Grocers
_____	1603.	Taxable Sales of Food Products

**SPECIAL PROVISIONS AFFECTING VEHICLES, VESSELS AND AIRCRAFT**

_____	1610.	Vehicles, Vessels, and Aircraft
_____	1610.2.	Mobilehomes and Commercial Coaches

**MATTERS INVOLVING THE FEDERAL GOVERNMENT**

_____	1614.	Sales to the United States and Its Instrumentalities
_____	1616.	Federal Areas
_____	1617.	Federal Taxes
_____	1618.	United States Government Supply Contracts
_____	1619.	Foreign Consuls

**INTERSTATE AND FOREIGN COMMERCE**

_____	1620.	Interstate and Foreign Commerce
_____	1620.2	Beverages Sold or Served by Carriers
_____	1621.	Sales to Common Carriers

**MATTERS INVOLVING TRANSPORTATION OF PROPERTY**

_____	1628.	Transportation Charges
_____	1629.	Goods Damaged in Transit
_____	1630.	Packers, Loaders, and Shippers
_____	1632.	C.O.D. Fees

**CREDIT TRANSACTIONS**

_____	1641.	Credit Sales and Repossessions
_____	1642.	Bad Debts
_____	1643.	Debit Card Fees

**EXCHANGES, RETURNS, DEFECTS**

_____	1654.	Barter, Exchange, "Trade-ins" and Foreign Currency Transaction
_____	1655.	Returns, Defects and Replacements

**LEASES OF TANGIBLE PERSONAL PROPERTY**

_____	1660.	Leases of Tangible Personal Property – In General
_____	1661.	Leases of Mobile Transportation Equipment

**RESALE CERTIFICATES; DEMONSTRATION; GIFTS AND PROMOTIONS**

_____	1667.	Exemption Certificates
_____	1668.	Resale Certificates

QTY.	NO.	TITLE
_____	1669.	Demonstration, Display and Use of Property Held for Resale – General
_____	1669.5.	Demonstration, Display and Use of Property Held for Resale – Vehicles
_____	1670.	Gifts, Marketing Aids, Premiums and Prizes
_____	1671.	Trading Stamps and Related Promotional Plans

**PAYMENT AND COLLECTION OF USE TAX**

_____	1684.	Collection of Use Tax by Retailers
_____	1685.	Payment of Tax by Purchasers
_____	1686.	Receipts for Tax Paid to Retailers
_____	1687.	Information Returns

**ADMINISTRATION – MISCELLANEOUS**

_____	1698.	Records
_____	1699.	Permits
_____	1699.5.	Direct Payment Permits
_____	1699.6.	Use Tax Direct Payment Permits
_____	1700.	Reimbursement for Sales Tax
_____	1701.	"Tax-Paid Purchases Resold"
_____	1702.	Successor's Liability
_____	1702.5.	Responsible Person Liability
_____	1702.6.	Suspended Corporations
_____	1703.	Interest and Penalties
_____	1704.	Whole Dollar Reporting - Computations on Returns or Other Documents
_____	1705.	Relief from Liability
_____	1705.1.	Innocent Spouse Relief
_____	1706.	Drop Shipments

**BRADLEY-BURNS UNIFORM LOCAL SALES AND USE TAX**

_____	1802.	Place of Sale for Purposes of Bradley-Burns Uniform Local Sales and Use Taxes
_____	1803.	Application of Tax
_____	1805.	Aircraft Common Carriers
_____	1806.	Construction Contractors

**TRANSACTIONS (SALES) AND USE TAXES**

_____	1821.	Foreword
_____	1822.	Place of Sale for Purposes of Transactions (Sales) and Use Taxes
_____	1823.	Application of Transactions (Sales) Tax and Use Tax
_____	1823.5.	Place of Delivery of Certain Vehicles, Aircraft and Undocumented Vessels
_____	1825.	Aircraft Common Carriers
_____	1826.	Construction Contractors
_____	1827.	Collection of Use Tax by Retailers

**HEARING PROCEDURES**

_____	5010-5095 - Rules of Practice	<i>(offered as a set only)</i>
_____	7001-7011 - Contribution Disclosure	<i>(offered as a set only)</i>
_____	Other	_____

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