

Memorandum

245.1287

To: Ms. Lori Senitte
Return Review

Date: March 1, 1991

From: John L. Waid
Tax Counsel

Subject: [D]
-- XX-XXXXXX

I agree. Fish, crackers and fruit juices are listed as "food products" in Reg. 1602(a)(1) & (2). The "Shapelite" label designates it as a "source of high quality protein," and it does not supply enough calories or protein to be a complete dietary food. It is excluded by Reg. 1602(a)(5) with the result that its sales are subject to tax.

JLW