



STATE BOARD OF EQUALIZATION

May 5, 1975

Peat, Marwick, Mitchell & Co.
Certified Public Accountants
Beverly Hills Office
1800 Century Park East, Century City
Los Angeles, CA 90067

Attention: --- --- ---

Dear Mr. --- --- ---

Your letter of April 4 to Mr. Putnam has been referred to me for the staff reply.

The "week" referred to in Paragraph 5 of Regulation 1529 (c) (2) is a consecutive 7 day period rather than a calendar week. Accordingly, it would require a period of more than one week and for more than two consecutive, full working days each week."

Factual Situation I – "Producer making television golf series employs mobile camera unit from independent contractor to shoot episodes on location with the work to be performed in six consecutive days commencing on Thursday and running through Tuesday night." No charges to the producer may be considered charges for performances by long term studio personnel. Consequently charges for photography are taxable, as explained in paragraph (D) of Regulation 1529 (b)(2).

Factual Situation II – "Same facts as above except that shooting schedule runs from Monday morning through Saturday night." The taxability of the charges is the same as in the situation above.

If you have any further questions on this matter, please do not hesitate to write directly to me at the above address.

Very truly yours,

Philip R. Dougherty
Tax Counsel