



**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA  
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GRAY DAVIS  
*Controller*, Sacramento

November 19, 1992

BURTON W. OLIVER  
*Executive Director*

Mr. D--- B---  
--- Medical Center  
Marketing and Planning  
XXXXX --- Avenue  
--- ---, CA XXXXX-XXXX

Re: SR -- XX-XXXXXX  
SR -- XX-XXXXXX

Dear Mr. B---:

This is in response to your letter dated September 22, 1992. You included a copy of a "Physician's Handbook" and you ask whether this handbook qualifies as a printed sales message under Regulation 1541.5.

You state that the handbook advertises --- Medical Center's services to community physicians for the purpose of attracting patient referrals. The table of contents of the handbook lists your various departments. The sections of the handbook describe the departments and list physicians and telephone numbers. There is also an alphabetical index of physicians.

As defined in subdivision (a)(1) of Regulation 1541.5, "printed sales messages" means, and is limited to, catalogs, letters, circulars, brochures, and pamphlets printed for the principal purpose of advertising or promoting goods or services. The term does not include fund-raising materials, stationery, newspapers or periodicals, notepads, or directories unless they meet the principal purpose of advertising or promoting goods or services. We believe that your handbook is a directory that is a reference guide of your services and physicians, and is not a printed sales message within the meaning of Regulation 1541.5.

Mr. D--- B---

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November 19, 1992  
432.0600

If you have further questions, feel free to write again.

Sincerely,

David H. Levine  
Senior Tax Counsel

DHL:cl