



STATE BOARD OF EQUALIZATION

December 15, 1952

Your letter of October 9
Account No. X----

Attention:

Gentlemen:

The question which you present involves the application of sales tax to the amount of a credit issued to a customer due to the fact that you did not ship the full quantity of forms which he ordered.

It is our opinion that this situation should be regarded merely as the correction of a mistake with the tax applying to the corrected amount. It would be correct, therefore, to allow the customer credit for the sales tax on the amount of the adjustment.

Yours very truly,

W. W. Mangels
Assistant Counsel

cc: Oakland - Auditing