

**Final Text of Amendments to**  
**California Code of Regulations, Title 18, Section 1590,**  
*Newspapers and Periodicals*

Regulation 1590. Newspapers and Periodicals.

(a) Definitions.

(1) “Digital-Only Subscription.” A “digital-only subscription” means a subscription to access digital content from a newspaper publisher, without any print edition delivery.

(2) “Digital-Only Subscription Rate.” “Digital-only subscription rate” means the average of all the actual rates a newspaper publisher charges its customers for digital-only subscriptions, except the rates for promotional or introductory subscriptions as defined in subdivision (a)(12).

(3) “Distributor.” “Distributor” means any person who acquires newspapers or periodicals for subsequent distribution to retailers or newspaper carriers.

(4) “Ingredient or Component Part of a Newspaper or Periodical.” The term “ingredient or component part of a newspaper or periodical” includes only those items that become physically incorporated into the publication and not those which are merely consumed or used in the production of the publication. For example, newsprint and ink are ingredients of a newspaper; however, a photograph does not become an ingredient or component part of a newspaper or periodical merely because the image of the photograph is reproduced in the publication.

Handbills, circulars, flyers, order forms, reply envelopes, maps or the like are component parts of a newspaper or periodical when attached to or inserted in and distributed with the newspaper or periodical.

(5) “Mixed Newspaper Subscription.” “Mixed newspaper subscription” means and includes a subscription for delivery of the print edition of a newspaper to a location provided by the customer and access to digital content from the newspaper publisher.

(6) “Mixed Newspaper Subscription Rate.” “Mixed newspaper subscription rate” means the total amount a newspaper publisher charges its customer for a mixed newspaper subscription, including any charges for transportation and sales tax reimbursement.

(47) “Newspaper.” The term “newspaper” as used herein conforms to the definition of a newspaper as set forth in a ruling of the United States Treasury Department published in the Federal Register, December 29, 1960. Under this definition, the term is limited to those publications which are commonly understood to be newspapers and which are printed and distributed periodically at daily, weekly, or other short intervals for the dissemination of news of a general character and of a general interest. The term does not include handbills, circulars, flyers, or the like, unless distributed as a part of a publication which constitutes a newspaper within the meaning of this subdivisionsubparagraph. Neither does the term include any publication which is issued to supply information on certain subjects of interest to particular

groups, unless such publication otherwise qualifies as a newspaper within the meaning of this ~~subdivisionsubparagraph~~. For purposes of this ~~subdivisionsubparagraph~~, advertising is not considered to be news of a general character and of a general interest.

(8) “Newspaper Carrier.” “Newspaper carrier” means any person who acquires newspapers from a publisher or distributor to deliver to consumers. The term includes a hawker. A “hawker” is an individual who sells single copies of newspapers to passersby on a street corner or other trafficked area. “Newspaper carrier” does not include persons selling newspapers or periodicals from a fixed place of business.

(29) “Periodical.” The term “periodical” as used herein is limited to those publications which appear at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons. Each issue must bear a relationship to prior or subsequent issues in respect to continuity of literary character or similarity of subject matter, and there must be some connection between the different issues of the series in the nature of the articles appearing in them.<sup>1</sup> Each issue must be sufficiently similar in style and format to make it evident that it is one of a series. An annual report of a corporation which is substantially different in style and format from the corporation’s quarterly reports is not part of a series with the quarterly reports. The term “periodical” does not include books complete in themselves, even those that are issued at stated intervals, for example, books sold by the Book-of-the-Month Club or similar organizations, so-called “pocket books,” a new one of which may be issued once a month or some other interval, or so-called “one-shot” magazines that have no literary or subject matter connection or continuity between prior or subsequent issues. The term does not include catalogs, programs, score-cards, handbills, price lists, order forms or maps. Neither does it include shopping guides or other publications of which the advertising portion, including product publicity, exceeds 90 percent of the printed area of the entire issue in more than one-half of the issues during any 12-month period.

~~(3) “Ingredient or Component Part of a Newspaper or Periodical.” The term “ingredient or component part of a newspaper or periodical” includes only those items that become physically incorporated into the publication and not those which are merely consumed or used in the production of the publication. For example, newsprint and ink are ingredients of a newspaper; however, a photograph does not become an ingredient or component part of a newspaper or periodical merely because the image of the photograph is reproduced in the publication.~~

~~Handbills, circulars, flyers, order forms, reply envelopes, maps or the like are considered as component parts of a newspaper or periodical when attached to or inserted in and distributed with the newspaper or periodical.~~

~~(4) “Publisher.” “Publisher” means and includes any person who owns the rights to produce, market, and distribute printed literature and information.~~

~~(5) “Distributor.” “Distributor” means any person who acquires newspapers or periodicals for subsequent distribution to retailers or newspaper carriers.~~

~~(6) “Newspaper Carrier.” “Newspaper carrier” means any person who acquires newspapers from a publisher or distributor to deliver to consumers. The term includes a hawker. A~~

“hawker” is an individual who sells single copies of newspapers to passersby on a street corner or other trafficked area. “Newspaper carrier” does not include persons selling newspapers or periodicals from a fixed place of business.

~~(7) “Third Party Retailer.” “Third party retailer” means and includes any person who sells at retail subscriptions to newspapers and periodicals who is not the publisher of the newspapers or periodicals. Typically, third party retailers solicit subscriptions in a single offering for a large number of different publications, require that payment be made to the account of the third party retailer, and undertake to resolve subscription problems. The term includes persons commonly known as direct mail, school, paid during service, cash, catalog, and telephone agents. “Third party retailer” does not include persons who solicit renewals of subscriptions on behalf of individual publishers.~~

~~(8) “Mixed Newspaper Subscription.” “Mixed newspaper subscription” means and includes a subscription for a tangible newspaper combined with a subscription for the right to access digital content.~~

~~(9) “Digital Only Subscription Rate.” “Digital only subscription rate” means the price a customer would pay to access digital content from a newspaper publisher, exclusive of any promotions or discounts, without any print delivery.~~

(10) “Print-Only Subscription.” A “print-only subscription” means a subscription for delivery of the print edition of a newspaper delivered to a location provided by the customer, without any access to digital content.

(11) “Print-Only Subscription Rate.” “Print-only subscription rate” means the average of all the actual rates a newspaper publisher charges its customers for print-only subscriptions, inclusive of any charges for transportation and sales tax reimbursement, except the rates for promotional or introductory subscriptions as defined in subdivision (a)(12) price a customer would pay to have the print edition of a newspaper delivered to their home, exclusive of any promotions or discounts, without any access to digital content.

(12) “Promotional or Introductory Subscriptions.” “Promotional or introductory subscriptions” means subscriptions that are sold for a substantially discounted rate, usually to new subscribers, and that are generally limited to a specified period of time after which the prices of the subscriptions increase. Promotional or introductory subscriptions include, but are not limited to, subscriptions sold for substantially discounted rates referred to as sales rates, limited-time rates, or seasonal rates.

Example 1: Newspaper publisher ABC offers a new customer a four-week unlimited digital-only subscription for a \$1.00 introductory rate. After the four-week introductory period, the customer is then charged \$16.00 every four weeks. In this instance, the introductory rate the customer paid is substantially less than the post-introductory rate. Therefore, the introductory subscription rate is not included in the calculation of ABC’s digital-only subscription rate.

Example 2: Newspaper publisher XYZ’s full print-only subscription rate is \$169 for 26 weeks (\$6.50 per week). XYZ offers new customers and existing monthly subscribers a promotional

rate for its print-only subscription of \$3.25 per week for a term of 26 weeks (a savings of 50% off the full print-only subscription rate). In this instance, the promotional rate is substantially less than the full print-only subscription rate. Therefore, the promotional subscription rate is not included in the calculation of XYZ's print-only subscription rate.

Example 3: Newspaper publisher ABC's customer Mr. Y has had a print-only subscription for the past three years for which he currently pays the full subscription rate of \$5.00 per week. When Mr. Y requests to cancel his subscription, ABC offers to reduce his subscription rate to \$4.25 per week (a savings of 15% off the full subscription rate he was paying), for an indefinite period. In this instance, the discounted subscription rate offered to retain Mr. Y is not substantially less than the full subscription rate. Therefore, the discounted subscription rate is included in the calculation of ABC's print-only subscription rate.

(13) "Publisher." "Publisher" means and includes any person who owns the rights to produce, market, and distribute printed literature and information.

(14) "Tangible Personal Property Allocation Percentage." The "tangible personal property allocation percentage" means the percentage of a mixed newspaper subscription rate that is for the sale of tangible personal property, inclusive of any charges for transportation and sales tax reimbursement.

(15) "Third-Party Retailer." "Third-party retailer" means and includes any person who makes retail sales of subscriptions to newspapers and periodicals who is not the publisher of the newspapers or periodicals. Typically, third-party retailers solicit subscriptions in a single offering for a large number of different publications, require that payment be made to the account of the third-party retailer, and undertake to resolve subscription problems. "Third-party retailer" does not include persons who solicit renewals of subscriptions on behalf of individual publishers.

(b) Application of Tax.

(1) In General. The sale of newspapers and periodicals, including sales by third party retailers, is subject to tax unless otherwise exempt.

Tax does not apply to sales of tangible personal property to persons who purchase the property for incorporation as a component part of a newspaper or periodical which will be sold notwithstanding that the purchaser is not the seller of the newspaper or periodical.

See Regulation 1574 (~~18 CCR 1574~~) for the application of tax to sales through vending machines and Regulation 1628 (~~18 CCR 1628~~) for the application of tax to transportation charges.

(2) Distributions of Newspapers and Periodicals Without Charge. Tax does not apply to the sale or use of tangible personal property which becomes an ingredient or component part of a copy of a newspaper or periodical regularly issued at average intervals not exceeding three months when that copy of such newspaper or periodical is distributed without charge, nor does tax apply to such distribution.

Newspapers and periodicals distributed on a voluntary pay basis shall be considered as distributed without charge. Newspapers and periodicals are distributed on a voluntary pay basis when payment is requested from the consumer but is not required.

(3) Subscriptions.

(A) Exempt Subscriptions. Tax does not apply to the sale or use of a periodical, including a newspaper, which appears at least four, but not more than 60 times each year, which is sold by subscription, and which is delivered by mail or common carrier. For example, a daily newspaper is not a periodical for the purposes of this subdivision ~~(b)(3)~~. Tax does not apply to the sale or use of tangible personal property which becomes an ingredient or component part of such a periodical.

(B) Mixed Newspaper Subscriptions. ~~In the sale of~~ When a newspaper publisher sells a mixed newspaper subscription, tax is applied ~~applies to the sale tangible personal property portion of the print edition of the newspaper delivered to the location provided by the customer transaction (unless otherwise exempt or excluded), and not the right to access to the digital content is not subject to tax.~~ To determine the percentage of a mixed newspaper subscription rate that is for the print edition of a newspaper delivered to a location provided by the customer, inclusive of any charges for transportation and sales tax reimbursement, a newspaper publisher must multiply the rate charged to the customer by the newspaper publisher's tangible personal property allocation percentage.

1. For sales of mixed newspaper subscriptions made on and after October 1, 2016, a newspaper publisher's tangible personal property allocation percentage is presumed to be forty-seven (47) percent, of the charge for the mixed newspaper subscription is presumed to be the taxable measure from the sale of tangible personal property and tax applies to that amount; the remaining fifty-three (53) percent of the mixed newspaper subscription rate is presumed to be for the nontaxable sale of the right to access to the digital content.

2. A newspaper publisher may rebut the presumptions and establish a lower tangible personal property allocation percentage may be overcome by evidence demonstrating to the satisfaction of the Department Board that the digital-only print-only subscription rate divided by the sum of its the print-only subscription rate and the digital-only subscription rate is less greater than fifty three forty-seven (53 47) percent. A newspaper publisher Taxpayers shall maintain records pursuant to Regulation 1698, Records, to substantiate that the presumption is rebutted. a nontaxable allocation greater than fifty three (53) percent. Percentages Rates shall not be computed more often than once per quarter.

3. The following formula may be used to determine the measure of tax when a mixed newspaper subscription rate includes nontaxable transportation charges and sales tax reimbursement:

MSR = Mixed Newspaper Subscription Rate  
NTC = Nontaxable Transportation Charges

AP = Tangible Personal Property Allocation Percentage (Decimal form)

TR = Applicable Tax Rate (Decimal form)

$$\text{Measure of Tax} = \left[ \frac{(MSR \times AP) - NTC}{1 + TR} \right]$$

The following example illustrates the calculation of the measure of tax for a mixed newspaper subscription when the mixed newspaper subscription rate (including sales tax reimbursement and nontaxable transportation charges) is \$100, the newspaper publisher's tangible personal property allocation percentage is 47 percent (.47), the nontaxable transportation charges are \$10, and the applicable tax rate is 8 percent (.08).

$$\text{Measure of Tax} = \left[ \frac{(\$100 \times .47) - \$10}{(1 + .08)} \right]$$

Amount for the Sale of the Print Edition of the Newspaper Delivered

(Including Sales Tax Reimbursement and Nontaxable Transportation Charges)

(\$100.00 x .47) \$ 47.00

Amount for the Sale of the Print Edition of the Newspaper Delivered Excluding Nontaxable Transportation Charges (Including Sales Tax Reimbursement)

(\$47.00 - \$10) \$ 37.00

Measure of Tax for the Sale of the Mixed Newspaper Subscription

(\$37.00 / 1.08) \$ 34.26

Sales Tax Due

(\$34.26 x .08) \$ 2.74

Amount for the Nontaxable Sale of Access to Digital Content

(\$100.00 x .53) \$ 53.00

(C) Reporting Subscription Sales. Each delivery of a newspaper or periodical pursuant to a subscription sale is a separate sale transaction. When the sale is subject to tax, the retailer must report and pay the tax based upon the reporting period within which the delivery is made. The subscription price shall be prorated over the term of the subscription period.

(4) Membership Organizations. Generally, tax applies to sales of newspapers and periodicals by membership organizations. If the price is separately stated, tax applies to that amount. If the price is not separately stated, the measure of tax is the fair retail selling price of the publication.

The application of tax to distributions of newspapers and periodicals by nonprofit organizations is provided inat subdivision (b)(5). The application of tax to sales of periodicals by subscription is provided inat subdivision (b)(3).

(5) Nonprofit Organizations.

(A) Internal Revenue Code Section 501(c)(3) Organizations. Tax does not apply to the sale or use of any newspaper or periodical distributed by an organization that qualifies for tax exempt status under section 501(c)(3) of the Internal Revenue Code, nor tangible personal property which becomes an ingredient or component part of any such newspaper or periodical regularly issued at average intervals not exceeding three months and distributed under either of the following circumstances:

1. The issues are distributed to the organization's members in consideration of the organization's membership fee; or
2. The issues are of a newspaper or periodical which neither receives revenue from, nor accepts, any commercial advertising.

For purposes of this subdivision, any governmental entity established and administered for the purposes provided in Internal Revenue Code ~~section~~Section 501(c)(3) shall be considered to be an organization that qualifies for tax exempt status under that section.

(B) Other Nonprofit Organizations. Tax does not apply to the sale or use of any newspaper or periodical regularly issued at average intervals not exceeding three months and distributed by a nonprofit organization, nor tangible personal property that becomes an ingredient or component part of any such newspaper or periodical, only as to issues distributed pursuant to both of the following requirements:

1. The issues are distributed to the organization's members in consideration, in whole, or in part, of the organization's membership fee;
2. The amount paid or incurred by the nonprofit organization for the cost of printing the newspaper or periodical is less than ten percent of the membership fee attributable to the period for which the newspaper or periodical is distributed, whether the publication is printed within or without this state. The cost of printing shall be determined as follows.

The cost of printing includes costs of tangible personal property purchased to become an ingredient or component part of the newspaper or periodical (e.g., ink and paper) and costs of labor to print the newspaper or periodical. The cost of printing does not include costs not attributable to actual printing, such as costs of special printing aids, typography, and preparation of layouts.

If the organization contracts with an outside printer to print the newspaper or periodical, the organization shall obtain and retain documentation segregating the costs of printing from the printer's other charges.

If the organization is the printer of the newspaper or periodical, the cost of printing includes the aggregate of the cost of tangible personal property purchased to become an ingredient or component part of the newspaper or periodical; labor of printing, including fringe

benefits and payroll taxes; and other costs attributable to the actual printing of the newspaper or periodical.

If an organization has published the newspaper or periodical for a period exceeding twelve months and the method of printing has not changed, the organization may elect to consider the cost of printing for a reporting period to be equal to the amount paid or incurred for the same reporting period for the previous fiscal or calendar year.

(6) Newspaper Carriers. A newspaper carrier is not a retailer. The publisher or distributor for whom the carrier delivers is the retailer of the newspapers delivered. The publisher or distributor shall report and pay tax measured by the price charged to the customer by the carrier.

(7) Consumption of Property. Tax applies to the sale to or use by a newspaper or periodical publisher of tangible personal property consumed in the manufacturing process. Tax does not apply to the cost of tangible personal property lost or wasted in the manufacturing process when that property was purchased for the purpose of incorporation into a newspaper or periodical to be sold or to be distributed in accordance with subdivision (b)(2).

(8) School Catalogs and Yearbooks. Public or private schools, county offices of education, school districts, or student organizations are the consumers of catalogs and yearbooks prepared for or by them, and tax does not apply to their receipts from the distribution of the publications to students.

Tax applies to charges for the preparation of such publications made to public or private schools, county offices of education, school districts, or student organizations by printers, engravers, photographers and the like.

(c) Exemption Certificates. Any seller claiming a transaction as exempt from sales tax pursuant to Revenue and Taxation Code sections 6362.7 or 6362.8 should timely obtain in good faith an exemption certificate in writing from the purchaser. The exemption certificate will be considered timely if obtained by the seller at any time before the seller bills the purchaser for the property, or any time within the seller's normal billing and payment cycle, or any time at or prior to delivery of the property.

(1) Certificate A. Certificate to be used for purchases of tangible personal property for incorporation into newspapers or periodicals for sale in accordance with subdivisions (b)(1) or (b)(3), above.

(2) Certificate B. Certificate to be used for purchases of tangible personal property that becomes an ingredient or component part of newspapers or periodicals that are distributed without charge in accordance with subdivision (b)(2), above.

(3) Certificate C. Certificate to be used for purchases of tangible personal property that becomes an ingredient or component part of newspapers or periodicals that are distributed by organizations which qualify for tax-exempt status under Internal Revenue Code section 501(c)(3) in accordance with subdivision (b)(5)(A), above.

(4) Certificate D. Certificate to be used for purchases of tangible personal property that becomes an ingredient or component part of newspapers or periodicals that are distributed by nonprofit organizations in accordance with subdivision (b)(5)(B), above.

Certificate A

California Sales Tax Exemption Certificate

Sales of tangible personal property for  
incorporation into a newspaper or periodical for sale

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(Name of Purchaser)

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(Address of Purchaser)

I HEREBY CERTIFY:

*Initial one of the following:*

\_\_\_\_ That I hold valid seller's permit No. \_\_\_\_\_ issued pursuant to the Sales and Use Tax Law.

\_\_\_\_ That I do not hold a seller's permit issued pursuant to the Sales and Use Tax Law. I do not sell any tangible personal property for which a permit is required.

I further certify that the tangible personal property described herein which I shall purchase from

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(Name of Vendor)

will become a component part of the newspaper or periodical\*

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(Name and Type of Newspaper or Periodical)

and sold as a component part of the publication.

I understand that in the event any such property is sold or used other than as specified above or used other than for retention, demonstration, or display while holding it for sale in the regular course of business, I am required by the Sales and Use Tax Law to report and pay any applicable sales or use tax. Description of the property to be purchased:

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Date: \_\_\_\_\_

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(Signature of Purchaser or Authorized Agent)

(Title)

~~\* Insert name and type of newspaper or periodical~~

Certificate B

California Sales Tax Exemption Certificate

Sales of tangible personal property which becomes an ingredient or component part of newspapers or periodicals that are distributed without charge

(Name of Purchaser)

(Address of Purchaser)

I HEREBY CERTIFY:

*Initial one of the following:*

\_\_\_\_ That I hold valid seller's permit No. \_\_\_\_\_ issued pursuant to the Sales and Use Tax Law.

\_\_\_\_ That I do not hold a seller's permit issued pursuant to the Sales and Use Tax Law. I do not sell any tangible personal property for which a permit is required.

I further certify that I am engaged in the business of publishing \*

(Name and Type of Newspaper or Periodical)

which is regularly issued at average intervals not exceeding three months and distributed without charge by me. The tangible personal property described herein which I shall purchase from

(Name of Vendor)

will become a component part of the publication listed above. I understand that if I use any of the property purchased for any other purpose I am required by the Sales and Use Tax Law to report and pay any applicable sales and use tax, measured by the purchase price of such property.

Description of property to be purchased:

Date: \_\_\_\_\_

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(Signature of Purchaser or Authorized Agent)

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(Title)

\* ~~Insert name and type of newspaper or periodical~~

Certificate C

California Sales Tax Exemption Certificate

Sales of tangible personal property that becomes an ingredient or component of newspapers or periodicals that are distributed by organizations which qualify for tax-exempt status under Internal Revenue Code section 501(c)(3)

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(Name of Purchaser)

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(Address of Purchaser)

I HEREBY CERTIFY:

*Initial one of the following:*

\_\_\_\_ That the purchaser holds valid seller's permit No. \_\_\_\_\_ issued pursuant to the Sales and Use Tax Law.

\_\_\_\_ That the purchaser does not hold a seller's permit issued pursuant to the Sales and Use Tax Law. The purchaser does not sell any tangible personal property for which a permit is required.

I further certify that the purchaser is an organization that qualifies for tax-exempt status under ~~section~~Section 501(c)(3) of the Internal Revenue Code and is engaged in the business of selling or publishing\*.

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(Name and Type of Newspaper or Periodical)

which is regularly issued at average intervals not exceeding three months.

The tangible personal property described herein which I shall purchase from \_\_\_\_\_

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(Name of Vendor)

will be resold in the form of tangible personal property or will become a component part of a newspaper or periodical distributed by the organization and (check one or both):

\_\_\_\_ The organization will distribute the newspaper or periodical to the members of the organization in consideration of payment of the organization's membership fee or to the organization's contributors.

\_\_\_\_ The publication does not receive revenue from or accept any commercial advertising.

I understand that in the event any such property is sold or used other than as specified above or used other than for retention, demonstration, or display while holding it for sale in the regular course of business, I am required by the Sales and Use Tax Law to report and

pay any applicable sales or use tax. Description of the property to be purchased:

\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
(Signature of Purchaser or Authorized Agent)

\_\_\_\_\_  
(Title)

~~\*Insert name and type of newspaper or periodical~~

Certificate D

California Sales Tax Exemption Certificate

Sales of tangible personal property which becomes an ingredient or component part of newspapers or periodicals that are distributed by nonprofit organizations

\_\_\_\_\_  
(Name of Purchaser)

\_\_\_\_\_  
(Address of Purchaser)

I HEREBY CERTIFY:

*Initial one of the following:*

\_\_\_\_ That the purchaser holds valid seller's permit No. \_\_\_\_\_ issued pursuant to the Sales and Use Tax Law.

\_\_\_\_ That the purchaser does not hold a seller's permit issued pursuant to the Sales and Use Tax Law. The purchaser does not sell any tangible personal property for which a permit is required.

I further certify that the purchaser is a nonprofit organization which is engaged in the business of selling or publishing\*

\_\_\_\_\_  
(Name and Type of Newspaper or Periodical)

which is regularly issued at average intervals not exceeding three months.

The tangible personal property described herein which I shall purchase from

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(Name of Vendor)

will be resold by the organization in the form of tangible personal property or will become a component part of a newspaper or periodical distributed by the organization and both of the following apply:

(A) Distribution will be to any member of the nonprofit organization in consideration, in whole or in part, of payment of the organization's membership fee.

(B) The amount paid or incurred by the nonprofit organization for the cost of printing the newspaper or periodical is less than 10 percent of the membership fee attributable to the period for which the newspaper or periodical is distributed.

I understand that in the event any of such property is sold or used other than as specified above or used other than for retention, demonstration, or display while holding it for sale in the regular course of business, I am required by the Sales and Use Tax Law to report and pay any applicable sales or use tax. Description of property to be purchased:

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Date: \_\_\_\_\_

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(Signature of Purchaser or Authorized Agent)

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(Title)

~~\* Insert name and type of newspaper or periodical~~

<sup>1</sup> This definition is based upon *Business Statistics Organization Inc. v. Joseph*, 299 N.Y. 443, 87 N.E. 2d 505, and *Houghton v. Payne*, (1904) 194 U.S. 88, [48 L.Ed 888] and *Business Statistics Organization, Inc. v. Joseph* (1949) 299 N.Y. 443 [87 N.E.2d 505].

Note: Authority: Section 7051, Revenue and Taxation Code; Sections 15570.22 and 15570.24, Government Code. Reference: Sections 6005, 6006, 6007, 6010, 6015, 6361.5, 6362.7, and 6362.8, Revenue and Taxation Code.