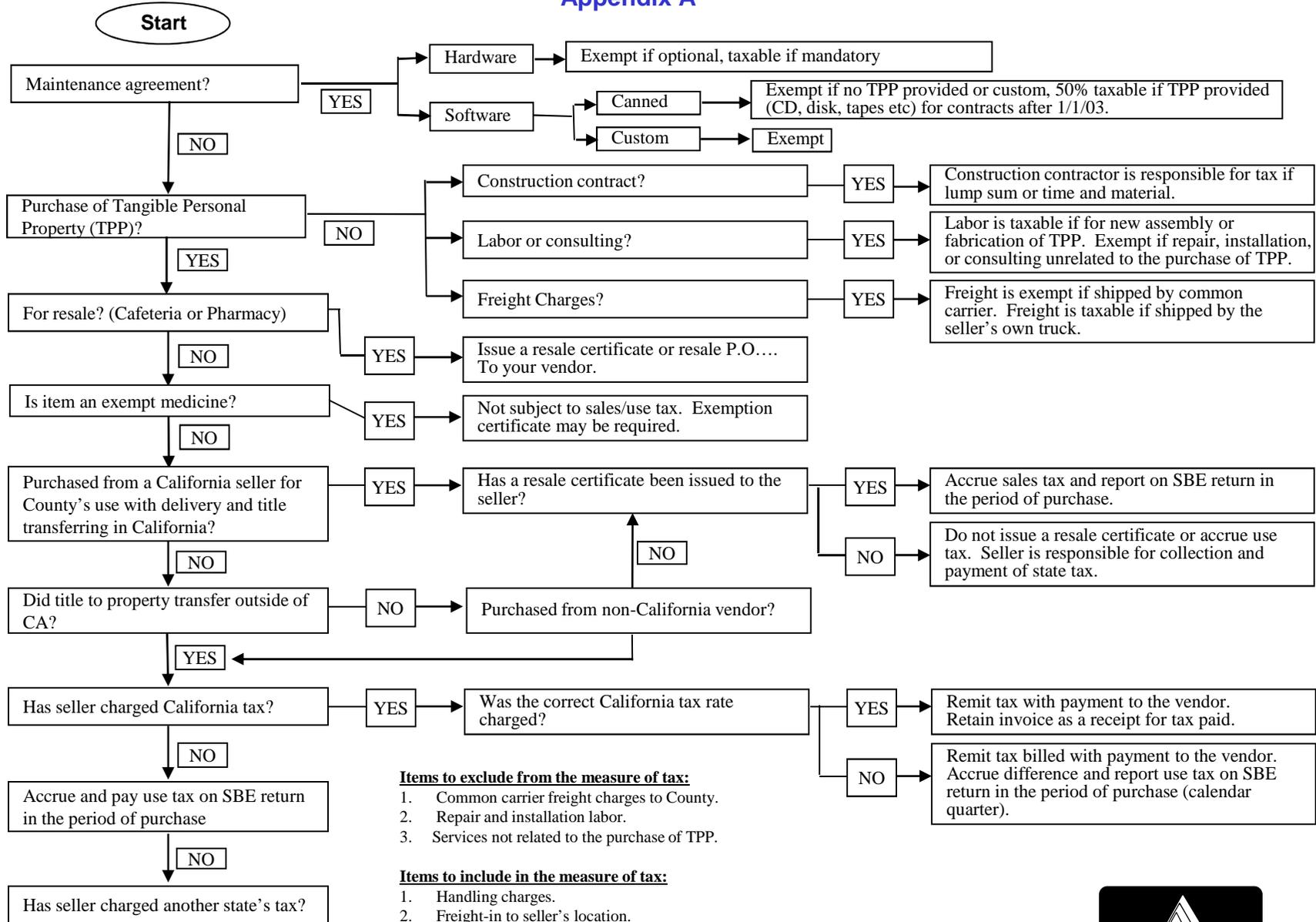


Sales/Use Tax Quick Decision Chart for Purchases Appendix A



Items to exclude from the measure of tax:

1. Common carrier freight charges to County.
2. Repair and installation labor.
3. Services not related to the purchase of TPP.

Items to include in the measure of tax:

1. Handling charges.
2. Freight-in to seller's location.

Note:

TPP: Tangible personal property.
SBE: State Board of Equalization

