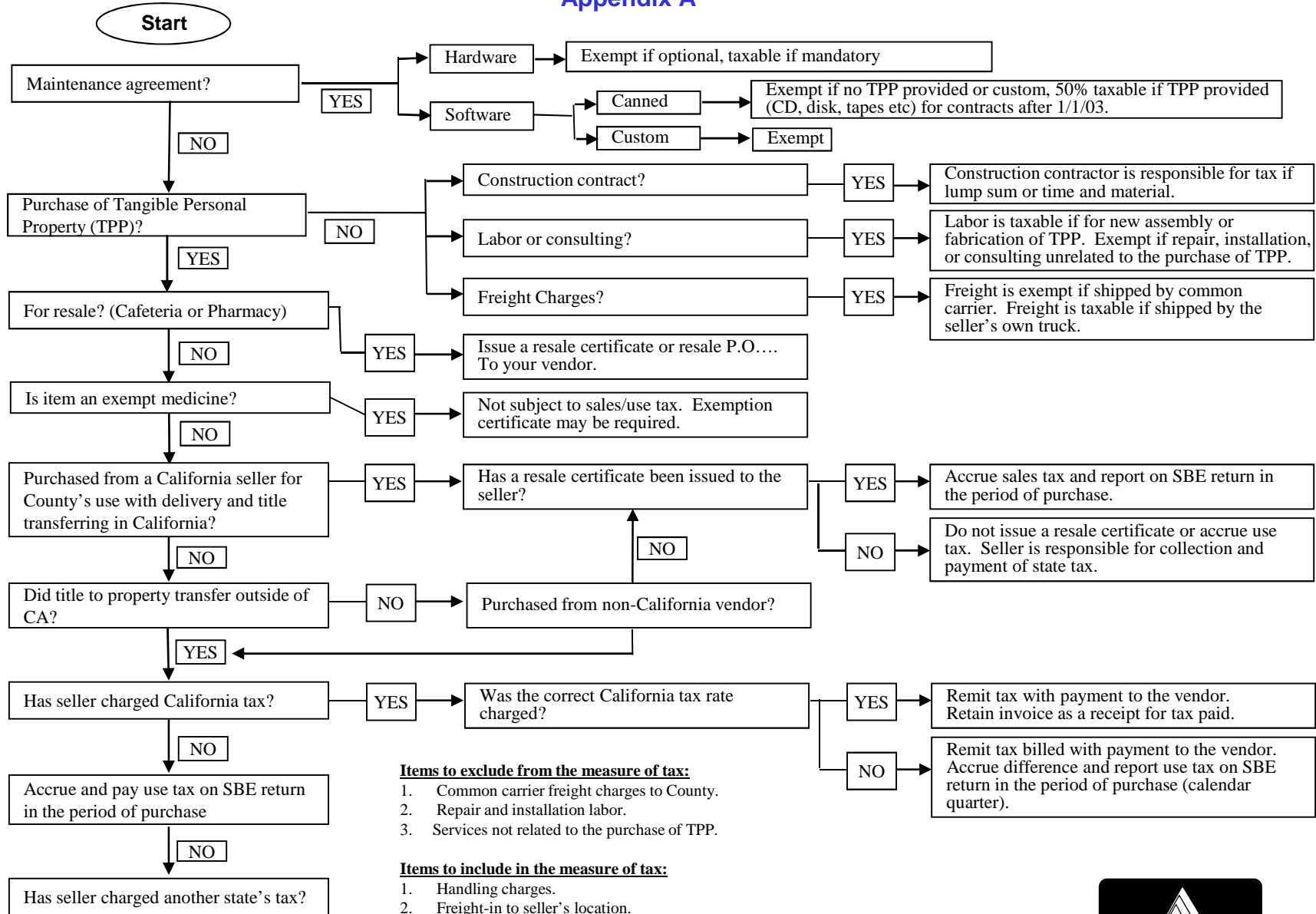


Sales/Use Tax Quick Decision Chart for Purchases Appendix A



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

- 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.

