
From: Phil N. Skinner
Sent: Wednesday, December 31, 2014 5:24 PM
Subject: In-person services examples summary
Attachments: In-person services examples commentary.docx

A word document is attached to this email. The document contains the Massachusetts examples for “in-person services.” After each example you will see a summary, in blue, written by me. I attempted to summarize the concept that each example was attempting to illustrate.

Note that example #7 relates to “Transportation and Delivery Services.” This example does a very good job at demonstrating how that particular reg would be applied. However, the workgroup at this time is planning to address this category of service later.

As for the other 6 examples:

Examples 1, 2, 4, and 5 illustrate what seem to be pretty straight forward applications of the relevant regs to fact patterns that are not particularly unusual.

Example 3 applies the 4.b.ii(B) reg to a fact situation that is a little bit more complex, demonstrating how you would break apart and trace receipts from a service provided to one customer at several different locations. This example is useful for showing how the reg would apply to a more complex fact situation.

Example 6 is a pretty straightforward application of the 4.b.ii(A) reg to what appears, at first, to be a tricky fact situation. The reg itself points out the examples of “live entertainment or athletic performances;” this example demonstrates that “professional seminars” would also be included in this “service performed in the physical presence of the customer” category.

I hope everyone has a safe and happy new year!

Phil N Skinner • Deputy Attorney General
Idaho Attorney General's Office