

**New York State Department of Taxation and Finance  
Taxpayer Services Division  
Technical Services Bureau**

TSB-M-79 (4)S  
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Taxable Status of Supplies Used By Photofinishers

The following listing has been prepared as a guideline to assist persons engaged in the photographic industry in determining which photographic products of Eastman Kodak Company, GAF Corporation, and Philip A. Hunt Chemical Corporation are or are not actually transferred to the final product. Those products that are transferred may be purchased tax exempt by issuing a properly completed Resale Certificate (ST-120), and those photographic products that are not transferred will be subject to tax at the appropriate New York State and local tax rate.

This guideline has been prepared with the assistance of Photo Marketing Association International, and the assistance and approval of Eastman Kodak Company, GAF Corporation, and Philip A. Hunt Corporation.

The procedure to be followed by photofinishers, in order to determine the taxable status of chemicals being purchased, is outlined below in the key to the listing of chemicals.

Key To Listing

Transferred	Items of tangible personal property which are actually transferred to the final product. A photofinisher should issue a properly completed Resale Certificate (ST-120) to his supplier when purchasing these items.
Not Transferred	Items of tangible personal property <u>not</u> transferred to the final product. A photofinisher should not issue a Resale Certificate (ST-120) to his supplier when purchasing these items. Photofinishers should pay applicable New York State and local tax at the time of purchase.

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Eastman Kodak

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Stop Baths &amp; Replenishers-Kodacolor, Ektacolor &amp; Vericolor</u>		
<u>Negatives (Processes C-22, C-41 &amp; Flexicolor AR)</u>		
Kodak Stop Bath, Process C-22		X
Kodak Stop Bath and Replenisher, Process C-22		X
<u>Fixer-Kodachrome Films</u>		
Ammonium Thiosulfate (58%)		X
Sodium Sulfite, Anhydrous		X
Sodium Bisulfite		X
<u>Processing Kits</u>		
Kodak Ektachrome Film Processing Kit; Processes E-4 & E-6	X	
Kodak Developer Kit; Processes E-4 & E-6	X	
Kodak Processing Kit; Ektaprint 2, 3 & R-500	X	
Kodak Color Processing Kit, Process C-22	X	
Kodak Flexicolor Processing Kit	X	

Eastman Kodak

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Toners-Black/White Film and Prints</u>		
Kodak Blue Toner	X	
Kodak Brown Toner	X	
Kodak Poly-Toner	X	
Kodak Rapid Selenium Toner	X	
Kodak Sepia Toner	X	
<u>Hardeners-Black/White Film and Prints</u>		
Kodak Acid Hardener	X	
Kodak Liquid Hardener	X	
<u>Intensifiers-Black/White Film and Prints</u>		
Kodak Chromium Intensifier	X	
<u>Processing Aids-Black/White Film and Prints</u>		
Kodak Print Flattening Solution	X	
Kodak Developer System Cleaner		X
Kodak Fixer System Cleaner		X
Kodak Hypo Clearing Agent		X
Kodak Photo-Flo Solution		X
<u>Developers &amp; Developer Replenishers-Black/White Film and Prints</u>		
Kodak D-11 Developer		X
Kodak D-19 Developer		X
Kodak DK-60a Developer		X
Kodak D-76, D-76R Developer		X
Kodak Microdol-X Developer		X
Kodak Durafin Developer Replenisher		X
Kodak Dektol Developer		X
Kodak Ektaflo Developer		X
Kodak Duomat Developer Replenisher		X
Kodak Flomatic Developer Replenisher		X
Kodak Hi-Matic Developer Replenisher		X
Kodak Versamat, Type A Developer Replenisher		X
Kodak Versamat, Type B Developer Replenisher		X
Kodak Versamat, Type C Developer Replenisher		X
Kodak Versaflo Developer Replenisher		X
Kodalith Developer		X
<u>Developer Starters-Black/White Film and Prints</u>		
Kodak Developer Starting Solution		X
Kodak Versaflo Developer Starting Solution		X
Kodak Versamat Developer Starting Solutions		X
<u>Stop Baths-Black/White Film and Prints</u>		
Kodak Flomatic Stop Bath		X
Kodak Hi-Matic Stop Bath		X
Kodak Indicator Stop Bath		X

Eastman Kodak

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Fixers-Black/White Film and Prints</u>		
Kodak Ektaflo Fixer		X
Kodak Photo-Fix		X
Kodak Rapid Fixer		X
Kodak Flomatic Fixer		X
Kodak Hi-Matic Fixer		X
Kodak Versamat Fixer		X
<u>Reducers-Black/White Film and Prints</u>		
Kodak Farmer's Reducer		X
<u>Hardeners &amp; Replenishers-Ektachrome Films</u>		
Kodak Ektachrome Movie Prehardener Replenisher A	X	
Kodak Ektachrome Movie Prehardener Replenisher B	X	
Kodak Ektachrome Film Hardener, Process E-3	X	
Kodak Prehardener, Process E-4	X	
Kodak Prehardener and Replenisher, Process E-4	X	
<u>Color Developer &amp; Replenishers-Ektachrome Films</u>		
Kodak Ektachrome Movie Color Developer Replenisher A	X	
Kodak Color Developer, Processes E-3, E-4, & E-6	X	
Kodak Color Developer Replenisher, Processes E-3, E-4, & E-6	X	
Kodak Color Developer Replenisher, Process E-6AR, Part B	X	
Kodak Ektachrome Film Color Developer, Process E-3	X	
Kodak Ektachrome Film Color Developer Replenisher, Process E-3	X	X
<u>Stabilizers &amp; Replenishers-Ektachrome Films</u>		
Kodak Ektachrome Movie Stabilizer and Replenisher	X	
Kodak Stabilizer, Processes E-3, E-4, & E-6	X	
Kodak Stabilizer and Replenisher, Processes E-3, E-4, E-6,&E-6AR	X	X
<u>First Developers &amp; Replenishers-Ektachrome Films</u>		
Kodak Ektachrome 40 & 160 Movie First Developer Replenisher A,B		X
Kodak First Developer, Processes E-4 & E-6		X
Kodak First Developer Replenisher, Processes E-4, E-6, & E-6AR		X
Kodak Ektachrome Film First Developer, Process E-3		X
Kodak Ektachrome Film First Developer Replenisher, Process E-3		X
Kodak Color Developer Replenisher, Process E-6AR, Part A		X
<u>Neutralizers &amp; Replenishers-Ektachrome Films</u>		
Kodak Neutralizer, Process E-4		X
Kodak Neutralizer and Replenisher, Process E-4		X
Kodak Ektachrome Movie Neutralizer & Replenisher		X
<u>Stop Baths &amp; Replenishers-Ektachrome Films</u>		
Kodak Stop Bath, Process E-4		X
Kodak Stop Bath and Replenisher, Process E-4		X
Kodak Ektachrome Movie Stop Bath & Replenisher		X
<u>Bleaches &amp; Replenishers-Ektachrome Films</u>		
Kodak Bleach, Processes E-4 & E-6		X
Kodak Bleach Replenisher, Processes E-3, E-4, E-6, & E-6AR		X
Kodak Bleach & Replenisher, Process E-4		X
Kodak Ektachrome Movie Bleach and Replenisher		X
Kodak Ektachrome Film Bleach and Replenisher, Process E-3		X

Eastman Kodak

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Fixers &amp; Replenishers-Ektachrome Films</u>		
Kodak Ektachrome Movie Fixer and Replenisher		x
Kodak Ektachrome Film Fixer and Replenisher, Process E-3		x
Kodak Fixer, Processes E-4 & E-6		x
Kodak Fixer & Replenisher, Processes E-3, E-4, E-6, E-6AR		x
Kodak Color Film Liquid Fixer and Replenisher		x
<u>Baths &amp; Replenishers-Ektachrome Films</u>		
Kodak Reversal Bath, Process E-6		x
Kodak Reversal Bath and Replenisher, Processes E-6 & E-6AR		x
Kodak Ektachrome Film Clearing Bath and Replenisher Process E-3		x
<u>Starters-Ektachrome Films</u>		
Kodak Bleach Starter, Process E-6		x
Kodak Ektachrome Movie Prehardener Starter		x
Kodak Ektachrome Movie First Developer Starter		x
Kodak First Developer Starter, Process E-6		x
Kodak Ektachrome Movie Color Developer Starter		x
Kodak Color Developer Starter, Process E-6		x
<u>Miscellaneous-Ektachrome Films</u>		
Kodak Defoamer, Process E-6		x
Kodak Conditioner, Process E-6		x
Kodak Conditioner and Replenisher, Processes E-6 & E-6AR		x
Kodak Ektachrome Movie Color Developer Replenisher B		x
<u>Developers and Replenishers-Kodacolor, Ektacolor &amp; Vericolor</u>		
<u>Negatives (Processes C-22, C-41 &amp; Flexicolor AR)</u>		
Kodak Liquid Developer, Process C-22	x	
Kodak Liquid Developer Replenisher, Process C-22	x	
Kodak Flexicolor Developer	x	
Kodak Flexicolor Developer Replenisher	x	
Kodak Flexicolor Developer Replenisher Parts B & C	x	
Kodak Flexicolor AR Developer Replenisher C	x	
Kodak Vericolor Developer Replenisher	x	
Kodak Internegative Replenisher	x	
<u>Hardeners and Replenishers-Kodacolor, Ektacolor &amp; Vericolor</u>		
<u>Negatives (Processes C-22, C41 &amp; Flexicolor AR)</u>		
Kodak Hardener, Process C-22	x	
Kodak Hardener and Replenisher, Process C-22	x	
Kodak Vericolor Hardener and Replenisher	x	
<u>Stabilizers &amp; Replenishers-Kodacolor, Ektacolor &amp; Vericolor</u>		
<u>Negatives (Processes C-22, C-41 &amp; Flexicolor AR)</u>		
Kodak Flexicolor Stabilizer and Replenisher	x	
Kodak Ektacolor Print Film Stabilizer and Replenisher	x	
Kodak Flexicolor & Flexicolor AR Stabilizer & Replenisher	x	
Kodak Stabilizer and Replenisher, Process C-41V	x	
<u>Neutralizers-Kodacolor, Ektacolor &amp; Vericolor Negatives</u>		
<u>(Processes C-22, C-41 &amp; Flexicolor AR)</u>		
Kodak Vericolor Neutralizer and Replenisher		

Eastman Kodak

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Developers-Kodacolor, Ektacolor &amp; Vericolor Negatives (Processes C-22, C-41 &amp; Flexicolor AR)</u>		
Kodak Ektacolor Print Film Additive		x
Kodak Internegative Starting Solution		x
Kodak Flexicolor Developer Replenisher, Part A		x
Kodak Flexicolor AR Developer Replenisher, A & B		x
<u>Bleach &amp; Replenishers-Kodacolor, Ektacolor &amp; Vericolor Negatives (Processes C-22, C-41 &amp; Flexicolor AR)</u>		
Kodak Bleach-Process C-22 & Flexicolor		x
Kodak Bleach Replenisher-Process C-22, Flexicolor & Vericolor		x
Kodak Flexicolor AR Bleach Replenisher A & B		x
Kodak Bleach Regenerator-Process C-22, Flexicolor & Vericolor		x
Kodak Bleach Test Reagent		x
<u>Filtering Agent-Kodacolor, Ektacolor &amp; Vericolor Negatives (Processes C-22, C-41 &amp; Flexicolor AR)</u>		
Kodak Vericolor Filtering Agent		x
<u>Fixers &amp; Replenishers-Kodacolor, Ektacolor &amp; Vericolor Negatives (Processes C-22, C-41 &amp; Flexicolor AR)</u>		
Kodak Fixer, Process C-22		x
Kodak Fixer & Replenisher; Color Film Liquid, Flexicolor & Flexicolor AR		x
Kodak Vericolor Stop-Fix and Replenisher		x
Kodak Hardener and Replenisher, Process C-41V		x
<u>Starters-Kodacolor, Ektacolor &amp; Vericolor Negatives (Processes C-22, C-41 &amp; Flexicolor AR)</u>		
Kodak Bleach Starter; Process C-22, Flexicolor & Flexicolor AR		x
Kodak Developer Starter; Flexicolor & Vericolor		x
<u>Developers &amp; Replenishers-Ektacolor Paper</u>		
Kodak Developer; Ektaprint 2, 3 & 300	x	
Kodak Developer Replenisher; Ektaprint 2 & 3	x	
Kodak Developer Replenisher Part C; Ektaprint 2, 3, & 3HC	x	
Kodak Ektaprint 3000 Developer Replenisher, Part C		x
Kodak Developer Replenisher Part B; Ektaprint 3000	x	
Developer Starter; Ektaprint 2 & 3HC		x
Ektaprint Developer Replenisher Parts A, B, D; Ektaprint 2 & 3		x
Ektaprint 3HC Developer Replenisher Parts A & B		x
Ektaprint 3000 Developer Replenisher, Parts A, C, D		x
Developer Replenisher Additive		x
<u>Stabilizers-Ektacolor Paper</u>		
Kodak Stabilizer and Replenisher; Ektaprint 2, 3 & 3000	x	

Eastman Kodak

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Bleach &amp; Replenishers-Ektacolor Paper</u>		
Kodak Bleach-Fix and Replenisher, Ektaprint 2, 3 & 3HC		x
Kodak Bleach-Fix Regenerator; Ektaprint 2, 3, 3000 & 3HC		x
Kodak Ektaprint Bleach-Fix Regenerator Starter		x
Kodak Ektaprint Bleach-Fix Defoamer		x
<u>Color Developers &amp; Replenishers-Ektachrome Paper</u>		
Kodak Color Developer; Ektaprint R & R-500	x	
Kodak Color Developer Replenisher; Ektaprint R & R-5, R-100	x	
Kodak Color Developer Replenisher	x	
<u>Hardeners &amp; Replenishers-Ektachrome Paper</u>		
Kodak Ektaprint R Hardener Stop Bath	x	
Kodak Ektaprint Formalin Fixer and Replenisher	x	
<u>Stabilizers &amp; Replenishers-Ektachrome Paper</u>		
Kodak Ektaprint R-500 Stabilizer	x	
Kodak Stabilizer and Replenisher; Ektaprint R&R-5	x	
Kodak Stabilizer and Replenisher R-100	x	
<u>First Developers &amp; Replenishers-Ektachrome Paper</u>		
Kodak First Developer; Ektaprint R & R-500		x
Kodak First Developer Replenisher; Ektaprint R & R-5		x
Kodak First Developer Replenisher R-100		x
<u>Stop Baths &amp; Replenishers-Ektachrome Paper</u>		
Kodak Ektaprint R First Stop Bath		x
Kodak Ektaprint R-500 Stop Bath		x
Kodak Ektaprint R-5 Stop Bath and Replenisher(and R-100)		x
<u>Bleach &amp; Replenishers-Ektachrome Paper</u>		
Kodak Ektaprint R-3 Bleach		x
Kodak Ektaprint R-500 Bleach-Fix		x
Kodak Ektaprint R-5 Bleach-Fix and Replenisher		x
Kodak Ektaprint R-5 Bleach-Fix Regenerator(and R-100)		x
Kodak Ektaprint Bleach-Fix Defoamer		x
Kodak Ektaprint Bleach-Fix and Replenisher R-100		x
<u>Starters-Ektachrome Paper</u>		
Kodak Ektaprint R-5 First Developer Starter(and R-100)		x
Kodak Ektaprint R-5 Color Developer Starter(and R-100)		x
Kodak Ektaprint Bleach-Fix Regenerator Starter		x
<u>Color Developing Agents-Kodachrome Films</u>		
Kodak Color Developing Agent, CD-1	x	
Kodak Color Developing Agent, CD-2	x	
Kodak Color Developing Agent, CD-3	x	
Kodak Color Developing Agent, CD-4	x	
Kodak Color Developing Agent, CD-6	x	

## Eastman Kodak

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Coupling Agents-Kodachrome Film</u>		
Kodak Coupling Agent, C-10	x	
Kodak Coupling Agent, C-11	x	
Kodak Coupling Agent, C-16	x	
Kodak Coupling Agent, M-31	x	
Kodak Coupling Agent, M-32	x	
Kodak Coupling Agent, M-38	x	
Kodak Coupling Agent, Y-50	x	
Kodak Coupling Agent, Y-54	x	
Kodak Coupling Agent, Y-55	x	
<u>Miscellaneous-Kodachrome Films</u>		
Kodak Color Movie Film Lubricant	x	
Kodak Hardening Agent, HA-2	x	
Kodak Potassium Iodide		x
<u>Rem Jet Removal Solution-Kodachrome Films</u>		
Kodak Anti-Calcium, No. 4		x
Sodium Carbonate, Anhydrous		x
Sodium Sulfate, Anhydrous		x
<u>First Developer-Kodachrome Films</u>		
Kodak Anti-Calcium, No. 4		x
Sodium Sulfite, Anhydrous		x
Sodium Carbonate, Anhydrous		x
Hydroquinone		x
<u>Cyan Developer-Kodachrome Films</u>		
Kodak Anti-Calcium, No. 4		x
Sodium Sulfite, Anhydrous		x
Kodak Anti-Fog, No. 2		x
Sodium Hydroxide		x
Kodak Balancing Developing Agent, BD-89		x
<u>Yellow Developer-Kodachrome Films</u>		
Kodak Anti-Calcium, No. 4		x
Sodium Sulfite, Anhydrous		x
Kodak Anti-Fog, No. 2		x
Sodium Sulfate, Anhydrous		x
Sodium Hydroxide		x
Kodak Balancing Developing Agent, BD-89		x
<u>Magenta Developer-Kodachrome Films</u>		
Kodak Anti-Calcium No. 4		x
Sodium Sulfite, Anhydrous		x
Sodium Sulfate, Anhydrous		x
Sodium Hydroxide		x
Kodak Silver Halide Solvent, HS-104		x
Kodak Reversal Agent, RA-1		x
Sodium Carbonate, Anhydrous		x
Kodak Citrazinic Acid		x
<u>Bleach-Kodachrome Films</u>		
Sodium Ferrocyanide-10H <sub>2</sub> O		x
Potassium Persulfate		x

GAF Corporation

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Chemicals &amp; Preparations</u>		
GAF Liquifix-GPC	x	
GAF X-ray Fixer & Replenisher - SC-90	x	
GAF-GAFMED Industrial	x	
GAF Reprofix "L" - all sizes	x	
GAFmate Fixer - all sizes	x	
GAF Cine Reversible Fixer B	x	
GAF ShurfixType II - all sizes	x	
GAF Acid Fixer with Hardener	x	
GAF Rapafix - all sizes	x	
GAF Vivifix - all sizes	x	
<u>Color Processing Chemicals</u>		
GAF Color Dev. AR-1 Packaged - all sizes	x	
GAF Color Dev. AR-2 Packaged - all sizes	x	
GAF Dicolamine - all size packages	x	
GAF Developing Outfit AR-1 - all sizes	x	
GAF Color Print Paper Developer	x	
GAF Color Print Paper Form-Fix	x	
GAF Color Print Paper Developer Repl.	x	
GAF Color Print Paper Developer Repl. Part A	x	
GAF Shortstop Hardener AR-1	x	
GAF Color Negative Film Developer C-22 - all sizes	x	
GAF Color Negative Film Hardener C-22 - all sizes	x	
GAF Color Negative Film Developer C-41 - all sizes	x	
GAF Color Negative Film Stabilizer C-41 - all sizes	x	
GAF First Developer AR-1		x
GAF First Developer AR-2		x
GAF Bleach AR-1		x
GAF Fix AR-1		x
GAF Stabilizer Rinse AR-1		x
GAF Final Rinse AR-1		x
GAF Color Print Paper Bleach		x
GAF Color Print Paper Fix		x
GAF Color Print Paper Bleach - Fix		x
GAF Color Print Paper Stop - Fix		x
GAF Color Print Paper Stabilizer & Repl.		x
GAF Color Print Paper Bleach- Fix - Foamer		x
GAF Color Print Paper Developer Repl. Part B		x
GAF Color Print Paper Developer Repl. Part C		x
GAF Color Print Paper Developer Repl. Part D		x
GAF Color Print Paper Developer Repl. Part E		x
GAF Color Print Paper Developer Part B		x
GAF Color Print Paper Developer Part C		x
GAF Color Print Paper Developer Part D		x
GAF Color Print Paper Developer Part E		x
GAF Color Print Paper Bleach Regenerator		x
GAF Color Negative Shortstop - all sizes		x
GAF Color Negative Bleach - all sizes		x
GAF Color Negative Bleach Repl. - all sizes		x
GAF Color Negative Fixer - all sizes		x
GAF Color Negative Fixer Repl. - all sizes		x



GAF Corporation

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Chemicals</u>		
GAF Formaldehyde - all sizes and concentrations	x	
GAF Sodium Thiocyanate Liquid		x
GAF Sodium Sulfite Anhydrous		x
GAF Sodium Carbonate		x
GAF Sodium Thiosulfate-Powder and Solution		x
GAF Sodium Hydroxide		x
GAF Acetic Acid - all sizes		x
GAF Sodium Bisulfite		x
GAF DA-3		x
GAF DA-7		x
GAF DA-5		x
GAF Phenidone		x
GAF EDTA		x
GAF Igepal		x
<u>GAF Preparations</u>		
GAF Flexogloss	x	
GAF Film Cement	x	
GAF Edge Number Ink	x	
GAF Microwet 1 & 2	x	
GAF Flemish Toner (all size packages)	x	
GAF Copper Intensifier	x	
GAF Vivitoner - all sizes	x	
GAF Sepia Toner - all sizes	x	
GAF Staflat Clear		x
GAF Staflat Matte		x
GAF Reducer		x
GAF Systems Cleaner & Neutralizer		x
GAF Systems Cleaner		x
GAF Wetting Agent		x
GAF Microwet		x
GAF Stripping Cement		x
GAF Wash Saver - all sizes		x
<u>Developers &amp; Developer Replenishers</u>		
GAF Superdol Developer		x
GAF Ardol Developer		x
GAF Superfinol Developer		x
GAF Hyfinol & Replenisher		x
GAF Permadol & Replenisher		x
GAF Miradol Developer & Starter		x
GAF Superdol Developer & Starter		x
GAF Vividol Developer & Starter		x
GAF Isodol		x
GAF Transflo Developer & Replenisher		x
GAF Transflo Developer Starter		x
GAF Transflo Start Up Kit		x
GAF Transflo Developer A		x
GAF Transflo Developer B		x
GAF Transflo Prebath		x

GAF Corporation

	<u>Transferred</u>	<u>Not Transferred</u>
GAF Type Activator		X
GAF Type Stabilizer		X
GAF Type Starter, Developer & Replenisher		X
GAF Type Mergenthaler Activator Developer Starter & Stabilizer		X
GAF X-ray Developer & Replenisher - GPC		X
GAF Liquamat Developer - Industrial		X
GAF Liquamat Starter Solution - Industrial		X
GAF Medical Developer - SC/90		X
GAF Reproflo Developer - all sizes		X
GAFmate Developer - all sizes		X
GAF Type Developer - all sizes		X
GAF Type Developer Starter - all sizes		X
GAF Type Stabilizer		X
GAF Hyscan Developer		X
GAF Hyscan Rinse		X
GAF Cine First Developer & Replenisher		X
GAF Cine Reversal Second Developer		X
GAF Liquid Contact Developer		X
GAF Reprodol "P" Developer		X
GAF Hyscan Cleaning Bath		X
GAF Cine Reversal Clearing Bath		X

Philip A. Hunt Chemical Corporation

	<u>Transferred</u>	<u>Not Transferred</u>
<u>Colorprint-30/Colorprint-3</u>		
Developer Starter		X
Developer Replenisher	X	
Bleach-Fix and Replenisher		X
Bleach-Fix Regenerator		X
Stabilizer and Replenisher	X	
<u>Color Negative</u>		
Developer	X	
Developer Replenisher	X	
Stop Bath & Replenisher		X
Hardener & Replenisher	X	
Bleach & Replenisher		X
Fixer & Replenisher		X
Bleach Regenerator		X
Bleach Test Reagent		X
<u>Product</u>		
Graph-O-Stat Fixer		X
Graph-O-Stat Stop Bath		X
Micrograph Developer-Replenisher		X
Neuratone Print Developer		X
Premium Graph-O-Lith Developer		X
Safety Stop		X
Starfix Fixer	X	
Starlith Developer		X
Type-2 Starlith Developer		X
Type-B Starmat Developer-Replenisher	X	
Type-B Starmat Developer Starter		X
Startone Developer		X
Ultra No. 1 Developer & Replenisher		X
Ultra No. 1 Developer Starter		X
Ultra No. 2 Developer		X
Ultra No. 2 Developer Replenisher		X
Ultra No. 3 Developer		X
Ultra No. 3 Developer Replenisher		X
Ultra Finishing Solution	X	
Universal Hardening Fixer	X	
AD-500 Developer Replenisher	X	
AS-500 Developer Starter		X
AP-80 Developer		X
AP-80 Developer Replenisher		X
A-100 Activator		X
S-300 Stabilizer		X
S-400 Stabilizer	X	
Acid Hardener	X	
Copy Set Developer Replenisher		X
Cine Reversal Bleach	X	
Cine Reversal Cleaning Solution		X
Cine Reversal Redeveloper		X
Developer Tank Cleaner		X
Fixer Tank Cleaner		X
Flash-O-Graph Fixer (4xl gal.) with hardener	X	
Flash-O-Graph Fixer (5 gal. cube)		X

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	<u>Transferred</u>	<u>Not Transferred</u>
<u>Product (Continued)</u>		
Flash-O-Graph Hardener	x	
Graph-O-Fix Fixer	x	
Graph-O-Matic Developer		x
Graph-O-Matic Stop Bath		x
Graph-O-Matic Fixer		x
Graph-O-Stat Developer Replenisher		x
Cine Reversal First Developer		x
 <u>Negacolor 2</u>		
Developer & Replenisher	x	
Bleach		x
Bleach Rectifier		x
Fixer & Replenisher		x
Stabilizer & Replenisher	x	
 (Color Film Reversal.) or		
<u>Cine Color</u>		
Prehardener & Replenisher	x	
Neutralizer & Replenisher		x
First Developer Starter		x
First Developer Replenisher		x
Stop Bath & Replenisher		x
Color Developer Starter		x
Color Developer Replenisher	x	
Bleach & Replenisher		x
Bleach Regenerator		x
Bleach Over Regenerator Corrective Agent		x
Bleach Test Reagent		x
Fixer & Replenisher		x
Stabilizer & Replenisher	x	
 <u>Colorprint Reversal</u>		
First Developer Starter		x
First Developer Replenisher		x
Stop Bath & Replenisher		x
Color Developer Starter		x
Color Developer Replenisher	x	
Bleach-Fix Replenisher		x
Bleach-Fix Regenerator		x
Stabilizer & Replenisher	x	

Equipment Used By Photofinishers

At the request of Photo Marketing Association International, a future Technical Services Bulletin memorandum will outline the taxable status of machinery and equipment used by photofinishers.