



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

JAY B. RISING  
STATE TREASURER

**REVENUE ADMINISTRATIVE BULLETIN 2004-3**

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**Sales and Use Tax Guidelines for Distinguishing Between the Sale of a Service and the Sale of Tangible Personal Property**

**RAB 2004-3 Replaces RAB 1995-1**

**RAB 2004-3.** This bulletin replaces RAB 1995-1. The "real object test" advocated by RAB 1995-1 is rescinded and should no longer be used. The "real object test" is replaced by the "incidental to service test" prescribed by the Michigan Supreme Court in its opinion of May 5, 2004 for *Catalina Marketing v Department of Treasury*, \_\_ Mich \_\_; 678 NW 2d 619 (2004).