

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

TSB-H-81(34.1)S
Sales Tax
August 23, 1983

STATE OF NEW YORK
STATE TAX COMMISSION

MODIFIED ADVISORY OPINION

PETITION NO. S801112C

This modifies an Advisory Opinion issued to the New York State Publishers Association on February 9, 1981 (TSB-H-81(34)S) so as to provide that where an advertising supplement is included as part of a shopping paper the area of the supplement is not to be included in computing the percentage of the printed area of the publication devoted to advertising versus the area devoted to other matter. See TSB-M-83(20)S.

DATED: July 28, 1983

s/FRANK J. PUCCIA
Director
Technical Services Bureau