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

TSB-A-84(29)S Sales Tax October 15, 1984

## 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 FRANK J. PUCCIA

Director

Technical Services Bureau