

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
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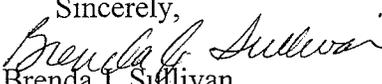
March 22, 2005

RE: Our File Number LR-05-025; Tax status of printing a bi-weekly publication

This in response to your request for a letter ruling regarding the tax status of your bi-weekly publication that you submitted along with your correspondence dated September 27, 2004 and received in our office February 2005.

Please be advised that your publication does not appear to meet the definition of a newspaper or periodical as set out in Oklahoma Tax Commission Rule 710:65-13-190 subsections (d) and (e). Therefore, your publication is not exempt from tax as the sale of a newspaper or periodical under this rule. See also, 68 O.S. § 1354 (A). Additionally, a refund is not due on the sales tax paid for the printing services of the and advertising services or material that you provided to your customer.

This response applies only to the circumstances set out in your request of September 27, 2004. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law. If I can be of further assistance, please feel free to contact me.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

Enclosure

cc: Jerry Webb, Asst. Director, Taxpayer Assistance Division
Deborah McIntyre, Director, Account Maintenance Division