

# **State of Rhode Island - Division of Taxation**

## **Sales and Use Tax**

### **Regulation SU 87-87**

#### **Printing and Related Industries**

I. Generally - Tax applies to charges for printing, lithography, photolithography, rotogravure, gravure, silk screen printing, imprinting multilithing, multigraphing, mimeographing, photocopying, photostats, steel die engraving, and similar operations for consumers regardless of whether or not the paper and other materials are furnished by the consumer.

II. Services and Mailing - (a) Services - Tax applies to charges for services that are part of the sale of tangible personal property to consumers such as overtime and set-up charges and charges for die cutting, embossing, folding and other operations except as noted in (b) below. Tax applies regardless of whether or not the materials or any part thereof are furnished by the customer.

(b) Mailing - Tax does not apply to charges for postage or for addressing for the purpose of mailing (by hand or by mechanical means), folding for the purpose of mailing, enclosing, sealing, preparing for mailing or mailing letters or other printed matters, provided such charges are stated separately on invoices and in the accounting records. Tax applies, however, to charges for envelopes.

III. Printers are consumers of special printing aids such as electrotypes, stereotypes, photoengravings, silk screens, steel dies, cutting dies, lithographic plates, artwork, single color or multicolor separation negatives, flats or any other properties purchased for use in the preparation of printed matter to be sold.

Special printing aids purchased, or fabricated from raw materials purchased, that have a limited and sole intended function in the process of completing a specific printing order to be sold are exempt from the tax. All other printing aides are subject to the tax.

R. GARY CLARK  
TAX ADMINISTRATOR

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