

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

## **Sales and Use Tax**

### **Regulation SU 87-84**

#### **Telephone Answering Services**

Section 44-18-7(9) defines sales as including the furnishing of services to telephone subscribers, and to others through the equipment of telephone subscribers for the transmission of messages both local and long distance. The providing of telephone answering service is deemed to be included within this definition and therefore the tax applies to the total amount charged for such services.

R. GARY CLARK  
TAX ADMINISTRATOR

DATE: May 1, 1987