



New York State Department of  
**TAXATION and FINANCE**  
Technical Services Division  
Room 148, Bldg. 9  
W.A. Harriman Campus, Albany, NY 12227

*News Letter*

July 19, 2004

Timothy Freeman, President  
Printing and Imaging Association of New York State Inc.  
636 North French Road  
Amherst, NY 14228

Dear Mr. Freeman:

I am writing in response to your letter of June 7, 2004, to Commissioner Eristoff, which was forwarded to our unit for reply. Your organization represents printing, print-related and direct mail businesses in upstate New York. Your letter stated that a member of your organization had recently been informed by the Tax Department that a charge for postage made by a direct mail business was taxable unless payment by the customer was made directly to the United States Postal Service (USPS).

Charges for postage, as well as charges for other non-taxable activities relating to a mailing service (e.g., folding and inserting printed matter into envelopes, sealing, affixing stamps, etc.), are not taxable provided they are separately stated on the bill or invoice given to the customer. Enclosed are Advisory Opinions TSB-A-97(12)S and TSB-A-04(10)S which provide additional information.

If you have additional questions regarding this particular matter, you may direct your written inquiry to our unit at the address shown above. For assistance on other sales or use tax issues, or any other New York business taxes, you may contact our Business Tax Information Center by calling our toll free number 1 (800) 972-1233. For tax forms, instructions, and other information, visit our Web site at <http://www.nystax.gov/>.

Sincerely,

*Philip M. Jones*

Philip M. Jones  
Tax Technician II  
Sales Tax Instructions & Interpretations

Enclosure