

1 (b)(7) (only if the printed matter qualifies as printed sales messages do we reach the issue of whether
2 the sale of the envelope qualifies for exemption under this provision).)

3 The newsletters inform students, faculty, alumni, and donors of current events and research
4 articles related to those departments. They appear designed to engender goodwill among alumni and
5 potential donors and to constitute news within the respective departments' academic communities. We
6 find that the newsletters do not contain more than 50 percent advertising for any specific goods and
7 services and, therefore, do not qualify as printed sales messages, the sale of which would be exempt.
8 Regarding the exemption for sales of certain periodicals, we conclude in the D&R that one of the
9 publications met the requirements for that exemption, but the newsletters remaining in dispute do not
10 qualify as periodicals because they were not issued at least quarterly. Thus, we find that the sales of
11 the remaining publications at issue are not exempt and that the remainder of the claim for refund
12 should be denied.

13 We note claimant argues that we allowed the exemption for similar newsletters in a prior claim
14 for refund. However, our recommendation in this case is based on the specific facts of this case, and
15 conclusions in prior cases are not controlling.

16 **OTHER MATTERS**

17 None.

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