

|   |  | <b>When Sold to:</b>                  |  |   |                            |                          |   |
|---|--|---------------------------------------|--|---|----------------------------|--------------------------|---|
|   |  | Paper Products Retailers (For Resale) | Other Retailers- Grocery stores, restaurants, cafeterias, convenience stores, dept. stores, etc. | Consumer - Product used for individuals or businesses own use, including employees of seller, churches & religious institutions, private schools, colleges, & hospitals, offices, hotels, motels, professionals, etc. | Manufacturers & Processors | Laundries & Dry Cleaners | Government agencies, nonprofit private schools, public schools, nonprofit hospitals & public hospitals. |
| <b>Type of Paper Product Sold:</b>  |  |                                       |  |   |                            |                          |   |
| Advertising Materials - Including matches, brochures, leaflets, hand bills, manuals, signs, catalogs, etc.  |  | Exempt                                | Regular Retail   | Regular Retail  | Regular Retail             | Regular Retail           | Exempt  |
| Containers - Including bags, boxes, sacks, cartons, cases, wrapping paper, twine, tape, collar tabs, shirt boards, coat hangers, cups, plates, napkins, forks, spoons, straws, waxed paper, car lining paper, labels & other one time use containers. |  | Exempt                                | Exempt   | Regular Retail  | Exempt                     | Exempt                   | Exempt  |
| Supplies - Including table cloths, towels, toilet tissue, confetti, party novelties, menus, sales pad, tickets, memo pads, prescription blanks, office supplies, etc.   |  | Exempt                                | Regular Retail   | Regular Retail  | Regular Retail             | Regular Retail           | Exempt  |
| Miscellaneous - Tags, manuals, data sheets, inspection slips, price lists, advertising materials, warranty slips and other items to accompany product mfg. for sale.  |  | Exempt                                | Regular Retail   | Regular Retail  | Exempt                     | Regular Retail           | Exempt  |

**Part IV, Appendix 1 – Taxability of Paper Products Sold by Paper Dealers**

|   |  | <b>When Sold to:</b>                        |  |   |                               |                             |   |
|---|--|---|--|---|-------------------------------|-----------------------------|---|
|   |  | Paper Products<br>Retailers<br>(For Resale) | Other Retailers-<br>Grocery stores,<br>restaurants, cafeterias,<br>convenience stores,<br>dept. stores, etc. | Consumer - Product used for<br>individuals or businesses own use,<br>including employees of seller,<br>churches & religious institutions,<br>private schools, colleges, &<br>hospitals, offices, hotels, motels,<br>professionals, etc. | Manufacturers &<br>Processors | Laundries & Dry<br>Cleaners | Government agencies,<br>nonprofit private<br>schools, public schools,<br>nonprofit hospitals &<br>public hospitals. |
| <b>Type of Paper Product Sold:</b>  |  |   |  |   |                               |                             |   |
| Advertising Materials - Including matches, brochures, leaflets, hand bills, manuals, signs, catalogs, etc.  |  | Exempt                                      | Regular Retail   | Regular Retail  | Regular Retail                | Regular Retail              | Exempt  |
| Containers - Including bags, boxes, sacks, cartons, cases, wrapping paper, twine, tape, collar tabs, shirt boards, coat hangers, cups, plates, napkins, forks, spoons, straws, waxed paper, car lining paper, labels & other one time use containers. |  | Exempt                                      | Exempt   | Regular Retail  | Exempt                        | Exempt                      | Exempt  |
| Supplies - Including table cloths, towels, toilet tissue, confetti, party novelties, menus, sales pad, tickets, memo pads, prescription blanks, office supplies, etc.   |  | Exempt                                      | Regular Retail   | Regular Retail  | Regular Retail                | Regular Retail              | Exempt  |
| Miscellaneous - Tags, manuals, data sheets, inspection slips, price lists, advertising materials, warranty slips and other items to accompany product mfg. for sale.  |  | Exempt                                      | Regular Retail   | Regular Retail  | Exempt                        | Regular Retail              | Exempt  |