**Section 903.150 Printing and Stationery**

a) Include:

1) Cost of the following:

 Printing, stationery and office supplies such as: letterheads, envelopes, paper stock, printed forms or manuals, adding machine tape, carbon paper, binders and posts, photostatic copies, pencils, pens, leads, ink, glue, stamps and stamp pads, staplers, staples, clips and pins, desk top equipment (calendars, trays, etc.), waste baskets, analysis pads, ledgers, journals, minute books, etc.

2) Policies and policy forms.

3) Punch cards

4) House organs and similar publications for the use of employees.

5) Books, newspapers and periodicals including investment, tax and legal publications and services.

b) Exclude:

1) Compensation to employees (see Salaries).

2) Specific payments to boards, bureaus and associations for rate manuals, revisions, fillers, rating plans and experience data (see Boards, Bureaus and Associations).

3) Cost of the following:

A) Literature, booklets, placards, signs, etc., issued solely for accident and loss prevention (see Surveys and Underwriting Reports).

B) Items includible in Claim Adjustment Services.

C) Items includible in Advertising.

D) Printers' equipment in company owned printing departments (see Equipment).

E) Printing and stationery allowed, reimbursed or paid to managers, agents, brokers, solicitors and other producers (see Allowances to Managers and Agents).

F) House organs and similar publications distributed to others than employees (see Advertising).

G) Commercial reporting services (see Surveys and Underwriting Reports).

H) Items includible in Real Estate Expenses.