

**New York State Department of Taxation and Finance  
Office of Counsel  
Advisory Opinion Unit**

TSB-A-13(40)S  
Sales Tax  
October 25, 2013

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S130625C

The Department of Taxation and Finance received a Petition for Advisory Opinion from [REDACTED]. Petitioner asks whether fees received in relation to services she performs as an ordained minister and sole stockholder of a subchapter S corporation are subject to sales tax.

We conclude that, because the ministerial-related services are not listed in the Tax Law as taxable services, Petitioner's corporation does not have to collect sales tax on its charges for those services.

**Facts**

Petitioner is an ordained minister providing the following services for monetary fees: conducting religious services, offering sermons and topical public speaking, and performing weddings, blessings, funerals and spiritual counseling. Petitioner is the sole stockholder of a sub-chapter S corporation, which receives the monetary fees for Petitioner's services.

Petitioner also actively runs an online website that hosts a blog featuring sermons and other topical discussions related to Petitioner's beliefs. The blog is accessible to the public and is available free of charge.

Furthermore, Petitioner states that she intends to apply for Internal Revenue Code (IRC) §501(c)(3) tax-exemption status.

**Analysis**

Tax Law § 1105(c)(1)-(10) imposes sales tax on the receipts from sales derived from certain specified services, such as information services, services to real and tangible personal property, etc. *See* Tax Law §1105(c); Publication 750, *A Guide to Sales Tax in New York State* (June 2013).

The services provided by Petitioner in her capacity as an ordained minister do not fall under any of the specific services subject to sales tax. Furthermore, the sermons and topical discussions posted on a blog for public consumption do not fall within the "information services" subject to tax under §1105(c)(1), and would not be taxable in any event because they are not sold, but rather are provided without charge. *See* TSB-M-10(7)S.

With regard to Petitioner's intent to apply for IRC §501(c)(3) tax-exempt status, if Petitioner's application is approved by the IRS, she may also qualify for sales tax exempt organization status for New York State. A separate application (Form ST-119.2, *Application for an Exempt Organization Certificate*) must be submitted with both the required documentation listed in the instructions and a copy of the §501(c)(3) determination letter from the IRS.

DATED: October 25, 2013

/S/  
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DEBORAH R. LIEBMAN  
Deputy Counsel

NOTE: An Advisory Opinion is issued at the request of a person or entity. It is limited to the facts set forth therein and is binding on the Department only with respect to the person or entity to whom it is issued and only if the person or entity fully and accurately describes all relevant facts. An Advisory Opinion is based on the law, regulations, and Department policies in effect as of the date the Opinion is issued or for the specific time period at issue in the Opinion. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.