

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-A-82(42)S  
Sales Tax  
November 24, 1982

STATE OF NEW YORK  
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. S811016A

On October 16, 1981, a Petition for Advisory Opinion was received from Misholu, Inc., 16 Sundial Lane, Bellport, New York 11713.

The issue raised is whether Petitioner is required to collect sales tax on its sales of flight plans to pilots and other users in the aviation field.

Petitioner designs flight plans, has the plans manufactured, and then sells them to pilots and other users in the aviation field. The flight plans are blank forms, to be filled in by the customer. The customer would use such a flight plan to prepare a written record of his course of flight.

Section 1105(a) of the Tax Law imposes the State sales tax on "The receipts from every retail sale of tangible personal property, except as otherwise provided in this article . . . . "

The flight plans sold by Petitioner are tangible personal property. They are not purchased for resale by Petitioner's customers, nor are they used for any exempt purposes. The flight plans are therefore subject to sales tax under section 1105(a) of the Tax Law. Petitioner, accordingly, must collect sales tax on its sales of flight plans. The same conclusion would apply to any applicable locally imposed sales tax.

DATED: April 2, 1982

s/LOUIS ETLINGER  
Deputy Director  
Technical Services Bureau