

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

TSB-A-94 (28)S
Sales Tax
July 6, 1994

STATE OF NEW YORK
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S940425B

On April 25, 1994, a Petition for Advisory Opinion was received from Debbie A. Dzedzic, 185 Mullock Road, Port Jervis, New York 12771.

The issue raised by Petitioner, Debbie A. Dzedzic, is whether certain typing and printing services being offered to customers through Petitioner's company are subject to sales and use taxes.

Petitioner's services include the retyping of resumes from existing copy. Moreover, Petitioner provides reprints of resumes. In addition, Petitioner prints personalized stationery through use of a laser printer.

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

Sales Tax Information Letter No. 27 (November 27, 1967) provides, in pertinent part, as follows:

Q.367. Are charges for typing services subject to the New York State sales tax?

- A. Providing the typing service is limited to furnishing the original and the normal number of carbon copies produced by the typewriter and does not include any mimeographing or duplicating service, the charges would be exempt from the tax.

Publication 842, New York State and Local Sales Tax Information for Printers, (12/93) at page 21 provides that charges for the services of preparing photocopies and printing stationery are subject to sales tax, unless such photocopies and stationery are sold for resale, sold to an exempt organization, delivered outside New York State or are exempt promotional material for use outside New York State.

Accordingly, Petitioner's retyping of a resume, although from an existing copy, is considered to be the typing of an original copy and, therefore, exempt from sales tax as noted in Sales Tax Information Letter No. 27. In addition, the charge for up to three copies of such retyped resume will not be subject to sales tax provided such copies are furnished to the customer in conjunction with the rendering of the retyped resume at the time the service is performed and there is no additional charge for the copies.

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As for Petitioner's service of providing reprints of resumes pursuant to Publication 842 the service of photocopying resumes is subject to the sales tax imposed under Section 1105(a) of the Tax Law as the sale of tangible personal property. Photocopying would include, but is not limited to, facsimiles reprinted by use of a laser or other type printer which may be used in conjunction with a computer terminal.

Concerning Petitioner's service of printing personalized stationery, pursuant to Publication 842 the charge for printing stationery is subject to the sales tax imposed under Section 1105(a) of the Tax Law as the sale of tangible personal property, even though such stationery is printed using a laser printer.

DATED: July 6, 1994

s/PAUL B. COBURN
Deputy Director
Taxpayer Services Division

NOTE: The opinions expressed in Advisory Opinions
are limited to the facts set forth therein.