

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

TSB-A-94 (7)S  
Sales Tax  
February 8, 1994

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S931007A

On October 7, 1993 a Petition for Advisory Opinion was received from Thomas M. Schmitz C.P.A., 740 Union Street, Schenectady, New York 12305.

The issue raised by Petitioner, Thomas M. Schmitz C.P.A., is whether his client's dating service will be subject to sales tax.

Petitioner's client's anticipated service is as follows:

- 1.) The potential customer will come in for a person to person interview.
- 2.) The customer will pay the fee at the time of the interview.
- 3.) The interviewer/consultant will perform matches with the records of other interviewees and will mail the customer a name and telephone number of a potential date. The customer will receive nothing else.

Section 1105(c)(1) of the Tax Law imposes a sales tax upon the receipts from every sale, except for resale of the following:

The furnishing of information by printed, mimeographed or multigraphed matter or by duplicating written or printed matter in any other manner, including the services of collecting, compiling or analyzing information of any kind or nature and furnishing reports thereof to other persons, but excluding the furnishing of information which is personal or individual in nature and which is not or may not be substantially incorporated in reports furnished to other persons. (Emphasis supplied)

Section 527.3 of the Sales and Use Tax Regulations provides, in part, as follows:

(a) Imposition

(1) Section 1105(c)(1) of the Tax Law imposes a tax on the receipts from the service of furnishing information by printed, mimeographed or multigraphed matter or by duplicating written or printed matter in any manner such as by tapes, discs, electronic readouts or displays.

(2) The collection, compiling or analyzing information of any kind or nature and the furnishing reports thereof to other persons is an information service. (Emphasis supplied)

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Petitioner's client collects and compiles information, analyzes such matter, and furnishes names and telephone numbers of potential dates to its customers. Accordingly, Petitioner's client is providing an information service subject to sales tax pursuant to Section 1105(c)(1) of the Tax Law and Section 527.3(a) of the Sales and Use Tax Regulations. Therefore, receipts paid to Petitioner's client for the services it performs are subject to sales tax. People Resources, Adv Op Comm T&F, March 18, 1991, TSB-A-91(28)S.

DATED: February 8, 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.