

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

TSB-H-81 (76) S
Sales Tax
April 21, 1981

STATE OF NEW YORK
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. S810123A

On January 23, 1981, a Petition for Advisory Opinion was received from Charles Mintz, 135 Central Park West, New York, New York 10023.

The issue raised is whether State and local sales taxes, which are imposed under Articles 28 and 29 of the Tax Law, are due with respect to charges for professional free lance writing services where the copy eventually becomes part of an advertising brochure, catalog, etc.

Section 1105(c) of the Tax Law imposes a tax on the receipts from five specified categories of service. These include: The furnishing of information (with certain exceptions); producing, fabricating, processing, printing or imprinting tangible personal property; installing or maintaining, servicing or repairing tangible personal property; storing tangible personal property; and maintaining, servicing or repairing real property. Inasmuch as the service in question does not come within the ambit of any of the categories set forth in section 1105(c) of the Tax Law receipts from the sale of such service are not subject to the tax imposed thereunder.

DATED: April 1, 1981

s/LOUIS ETLINGER
Deputy Director
Technical Services Bureau