

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

TSB-A-82(1)C
Corporation Tax
February 4, 1982

STATE OF NEW YORK
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. C811228A

On December 28, 1981, a Petition for Advisory Opinion was received from Buehler Moving Ltd., 15 Smith Avenue, Troy, New York 12180.

Petitioner is a newly formed company which provides in-house moving, using carts to move property within a building, including the moving of property from floor to floor.

Petitioner inquires as to whether it is subject to the Franchise Tax on Business Corporations imposed under Article 9-A of the Tax Law, or the taxes imposed, under sections 183 and 184 of the Tax Law, on transportation companies. Petitioner also inquires as to whether it is required to collect sales tax on its receipts from the services it provides.

Sections 183 and 184 of the Tax Law provide for the imposition of taxes upon, among others, every corporation principally engaged in the conduct of a trucking or other transportation business. Article 9-A of the Tax Law imposes a franchise tax upon every corporation doing business in this State and not otherwise taxable under any other article of Tax Law.

Inasmuch as Petitioner is engaged solely in the activity of moving property within the confines of a building, it is not engaged in a trucking or transportation business, within the meaning and intent of sections 183 and 184 of the Tax Law. It is accordingly subject to tax under Article 9-A of the Tax Law, which imposes the Franchise Tax on Business Corporations. Returns of tax under Article 9-A are to be made on Form CT-3.

Section 1105(c) of the Tax Law, contained in Article 28 thereof, imposes a sales tax on the receipts from a number of specified services. Inasmuch as the service provided by Petitioner is not among the services there enumerated, Petitioner is not required to collect sales tax on its receipts.

DATED: February 4, 1982

s/LOUIS ETLINGER
Deputy Director
Technical Services Bureau