

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

TSB-A-95 (2)S  
Sales Tax  
January 11, 1995

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S940627C

On June 27, 1994, a Petition for Advisory Opinion was received from Crowley Webb & Associates, 268 Main St., Suite 400, Buffalo, New York 14202.

The issue raised by Petitioner, Crowley Webb & Associates, is whether the sale of its marketing consulting services are subject to sales tax.

Petitioner provides its client with marketing consulting services for a fee which include:

- 1.) Analysis of its client's internal sales data,
- 2.) Analysis of other data purchased from other sources by its client,
- 3.) Preparation of written marketing plans,
- 4.) Specific written recommendations for improving sales and profits, and
- 5.) Specific written recommendations for new products including position, pricing, promotion, advertising and sales strategies.

Section 1105 (c)(1) of the Tax Law imposes a tax upon "[T]he furnishing of information by printed, mimeographed or multigraphed matter or by duplicating written or printed matter in any 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. . ."

Petitioner, is supplying its clients with only written information reports. However, provided petitioner's reports relate specifically to each individual client and as long as the information contained in the reports is not and may not be substantially incorporated in reports furnished to other persons or derived from a common data base, the reports would be considered to be personal or individual in nature and, therefore, exempt from the tax imposed by Section 1105(c)(1) of the Tax Law. The other marketing consultation services provided by Petitioner as set forth above are not any

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of the services enumerated under Section 1105(c) of the Tax Law and, therefore, such services are not subject to sales tax. Alan/Anthony, Inc., Adv Op Comm T&F, June 18, 1992, TSB-A-92(47)S.

DATED: January 11, 1995

/s/  
PAUL B. COBURN  
Deputy Director  
Taxpayer Services Division

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