

**New York State Department of Taxation and Finance  
Office of Counsel**

TSB-A-16(29)S  
Sales Tax  
October 14, 2016

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S151105B

The Department of Taxation and Finance (“the Department”) received a Petition for Advisory Opinion from [REDACTED] (hereinafter “Petitioner”). Petitioner asks whether sewing services she provides to customers on quilts are subject to sales tax.

We conclude that the sewing services provided by Petitioner to customers are subject to sales tax.

**Facts**

Petitioner performs a sewing service on customers’ quilts. Petitioner sews the layers of a quilt together with a stitching design.

**Analysis**

Tax Law Section 1105(c)(2) imposes sales tax on the receipts from every sale, except for resale, of the service of “producing, fabricating, processing, printing or imprinting tangible personal property, performed for a person who directly or indirectly furnishes the tangible personal property, not purchased by him for resale, upon which services are performed.” Section 1105(c)(3) imposes sales tax on the receipts from “installing tangible personal property...or maintaining, servicing or repairing tangible personal property...not held for sale in the regular course of business, whether or not the services are performed directly or by means of coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction therewith, except: (ii) any receipts from laundering, dry-cleaning, tailoring, weaving, pressing, shoe repairing and shoe shining.”

Petitioner provides the service of sewing customers’ quilts. This service is taxable under Tax Law § 1105(c)(2) because it constitutes the service of “producing, fabricating or processing” tangible personal property and those services are performed on property (quilts) provided directly or indirectly by Petitioner’s customers.

Petitioner's service is also taxable under Tax Law § 1105(c)(3) as a service to tangible personal property. While Tax Law § 1105(c)(3)(ii) provides that receipts from tailoring are excluded from sales tax, that exception is not applicable here. "Tailoring" is the service of providing alternations to clothing. See 20 NYCRR § 527.5(b)(3). Petitioner is not providing a tailoring service because she is not sewing or altering clothing. Accordingly, Petitioner's service is subject to sales tax under both Tax Law § 1105(c)(2) and (3). Petitioner must register for sales tax purposes, collect the sales tax from her customers on receipts from this service, file periodic returns and remit the tax to the Department.

DATED: October 14, 2016

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/S/  
DEBORAH R. LIEBMAN  
Deputy Counsel

NOTE: An Advisory Opinion is issued at the request of a person or entity. It is limited to the facts set forth therein and is binding on the Department only with respect to the person or entity to whom it is issued and only if the person or entity fully and accurately describes all relevant facts. An Advisory Opinion is based on the law, regulations, and Department policies in effect as of the date the Opinion is issued or for the specific time period at issue in the Opinion. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.