

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

TSB-A-81(47)S  
Sales Tax  
November 5, 1981

STATE OF NEW YORK  
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. S810817A

On August 17, 1981 a Petition for Advisory Opinion was received from Troiano Fuel Oil Co. of Suffolk County, Inc., 285 N. Central Avenue, Valley Stream, N.Y. 11580.

The issue raised is whether the sale of a customer list is subject to the New York State sales and use taxes.

Petitioner is a retail heating fuel oil distributor. It sold a customer list, containing the names of those individuals to whom Petitioner had sold heating fuel oil during the year preceding the sale. Petitioner contends that information contained in the list has not been, nor may it be, substantially incorporated in reports furnished to any party outside of the purchaser's organization.

Section 1105(c)(1) of the Tax Law imposes a tax on:

"The furnishing of information by printed, mimeographed or multigraphed matter or by duplicating written or printed matter in any other matter, 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, . . . "

The customer list at issue is not unlike those customer lists which have been subjected to review by the Court. The Court has held that the sale of a customer list is taxable under section 1105(c) of the Tax Law. Long Island Reliable Corp. v. State Tax Commission, 72 AD 2d 826 and Alan Drey Company v. State Tax Commission, 67 AD 2d 1055. Petitioner is, therefore, providing an information service which is subject to tax pursuant to section 1105(c)(1) of the Tax Law.

DATED: October 20, 1981

s/LOUIS ETLINGER  
Deputy Director  
Technical Services Bureau