

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

TSB-A-95 (22)S  
Sales Tax  
June 21, 1995

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S941031I

On October 31, 1994, a Petition for Advisory Opinion was received from Pamela L. Shane d/b/a Thunder Ridge Ultra Sound Service, 1708 Valley Drive, Syracuse, New York 13207-2845.

The issue raised by Petitioner, Pamela L. Shane, is whether the sales of her ultra sound services are subject to sales tax.

Petitioner is a certified human sonographer with experience in both human and veterinary ultra sound procedures. Petitioner is not a veterinarian and cannot provide her clients with a diagnosis or a treatment plan. Petitioner recommends that her clients obtain an interpretation of her findings from a radiologist, cardiologist, or internist. As an alternative, Petitioner has made arrangements with a board certified veterinary radiologist to review the VHS tapes for an additional fee.

The types of ultra sound services that petitioner provides include abdominal, thoracic including M-mode, pregnancy evaluations, and ultra sound guidance for aspirations and biopsies. During and following the examination Petitioner will give her clients an impression of the ultra sound findings (abnormal and/or normal), the video tape of the exam, and thermal prints for documentation. Petitioner does not separately charge for any of her services. The impression given by Petitioner to her clients is in the form of a written report.

Section 1105(a) of the Tax Law imposes a tax upon "[T]he receipts from every retail sale of tangible personal property, except as otherwise provided."

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

The furnishing of information by printed, mimeographed or multigraphed matter or by duplicating written or printed matter in any other 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. (Emphasis supplied)

Petitioner is selling her clients written report (impressions) which are personal or individual in nature and which are not and may not be substantially incorporated in reports furnished to other persons and thus the sale of such reports are not subject to the sales tax imposed under section

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1105(c)(1) of the Tax Law. It should be noted that if Petitioner were to merely sell VCR tapes and thermal images without any reports, such sales would be subject to the sales tax imposed under section 1105(a) of the Tax Law.

DATED: June 21, 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.