

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

TSB-A-98(92)S
Sales Tax
December 30, 1998

STATE OF NEW YORK
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S981026B

On October 26, 1998, the Department of Taxation and Finance received a Petition for Advisory Opinion from Jeffrey J. Coren CPA, 225 West 34th Street, Suite 2015, New York, New York 10122.

The issue raised by Petitioner, Jeffrey J. Coren CPA, is whether the services provided by a fashion stylist are subject to sales tax.

Petitioner submits the following facts as the basis for this Advisory Opinion.

A fashion stylist is described by Petitioner as an individual who assists purveyors of clothing, clothing accessories and other merchandise with respect to the presentation of those items for fashion shows and in photographs. The services provided by a fashion stylist consist of coordinating activities and fashion consulting, related to models and their accessories in preparation for fashion shows, and in conjunction with photographing merchandise, with and without models, for use in catalogs, advertisements, and other similar activities.

Section 1105(c) of the Tax Law imposes the sales tax upon the receipts from every sale, except for resale, of certain enumerated services. The service provided by a fashion stylist, which based on the facts of the Petition, consists mainly of a consulting service to fashion designers, is not one of the services enumerated under Section 1105(c) of the Tax Law. Therefore, such service is not subject to sales tax.

DATED: December 30, 1998

/s/
John W. Bartlett
Deputy Director
Technical Services Bureau

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