

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

TSB-A-83(49)S  
Sales Tax  
December 30, 1983

STATE OF NEW YORK  
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. S830726B

On July 26, 1983 a Petition for Advisory Opinion was received from Professional Staff Services, Inc., c/o Melvyn Ward, Matawan Mall, Rt. 34 & Broad Street, Matawan, New Jersey 07747.

The issue raised is whether the services provided by Petitioner are subject to sales, use or excise tax.

Petitioner provides trained office, clerical and laboratory personnel to its customers. The services performed by Petitioner's employees consist of office and secretarial work (typing), clerical work (filing, bookkeeping, etc.) and lab work of a type performed by a lab technician or medical assistant at a physician's office.

Section 1105(c) of the Tax Law imposes the State sales tax on the receipts from the sale of a variety of services. Inasmuch as the office, secretarial, clerical and laboratory services performed by Petitioner's personnel are not among the services specifically enumerated under Section 1105(c), and the service of providing personnel to another employer is also not so enumerated, Petitioner's charges to its customers are not subject to State or local sales or use tax, nor to any other excise tax administered by the State Tax Commission.

DATED: December 9, 1983

s/FRANK J. PUCCIA  
Director  
Technical Services Bureau