

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

TSB-A-92 (32) S  
Sales Tax  
April 6, 1992

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S920207A

On February 7, 1992, a Petition for Advisory Opinion was received from Alan/Anthony, Inc., 145 Avenue of the Americas, 2nd Floor, New York, New York 10013.

The issue raised by Petitioner, Alan/Anthony, Inc., is whether the receipts from writing abstracts summarizing the content of presentations and speeches given at its client's annual conferences are subject to sales tax.

Petitioner receives from its client, a nonprofit trade association located in Staten Island, New York, copies of the proceedings from annual international conferences held by its client. From the proceedings, Petitioner writes one-page abstracts to summarize the contents of each speech or paper presented at the conference.

Petitioner submits to clients a one-page abstract in word-processed form, with an updated index of subjects and authors. No "data base" is involved in the preparation of the abstracts. Petitioner will also assemble abstracts from past years into book form, if the client so desires. Charges for preparing the abstracts in word-processed form and for assembling abstracts in book form can be purchased separately and are billed separately.

Section 1105(a) of the Tax Law imposes sales tax upon the receipts from every retail sale of tangible personal property.

In Crushing Enterprises, Inc., Adv Op Comm T&F, October 10, 1990, TSB-A-90(30.1)S the Commissioner advised that an original handwritten or typewritten lead sheet, musical score, or arrangement is a manuscript and considered to be intangible personal property and therefore not considered to be tangible personal property under the provisions of Section 526.8(c) of the Sales and Use Tax Regulations. The portion of separately stated receipts from the creative fee applicable thereto will not be subject to the tax imposed on the sale of tangible personal property under Section 1105(a) of the Tax Law. (emphasis added)

Moreover, components of particular sales which can be purchased separately and are separately stated on invoices need not be considered a single purchase for purposes of determining the sales tax on such purchases. (Morton L. Coren, P.C., Adv Op Comm T&F, June 29, 1990, TSB-A-90(33)S).

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Accordingly, Petitioner's one-page abstracts summarizing the contents of speeches or papers presented at conferences are manuscripts and, as such, are considered intangible personal property. Crushing Enterprises, Inc., supra. Therefore, receipts from the sale of such abstracts are not subject to the sales tax imposed pursuant to Section 1105(a) of the Tax Law. Furthermore, the receipts from the sale of abstracts need not be combined with receipts from the sale of books, since the abstracts and the books can be purchased separately and charges are separately stated on invoices given to Petitioner's client. (Morton L. Coren, P.C., supra). Thus, only the receipts from the sale of the books are subject to sales tax.

DATED: April 6, 1992

s/PAUL B. COBURN  
Deputy Director  
Taxpayer Services Division

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