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Providing Tax, Municipal, and Examination Services

AIS Tax and Municipal Division Hyper Examination Division Richmond Examination Division Phone 516.918.4660 516.918.4776 516.918.4793 Fax 516.918.4540 516.918.4548 516.918.4548

## Dear Customer:

The New York State Department of Taxation and Finance has made a ruling that affects the invoices for services you currently receive from us. In a memo dated July 19, 2010, the NYSDTF states "the sales of abstract of title to real property is the sale of taxable information services."

In compliance of this ruling, effective September 1, 2010, AIS will apply sales tax on our information products and services. There may be certain search and information reports that will not be taxable, as long as our customers have a Reseller's Certificate on file. If you currently have a Reseller's Certificate or intend to file for one, we request that these be forwarded to our office as soon as possible. We are required by law to apply the sales tax until such Certificate has been provided.

We appreciate your continued business and patience during this transition. Should you have any concerns or questions regarding this matter, please contact me as indicated below. You may also log into <a href="https://www.nystax.gov">www.nystax.gov</a> for a more comprehensive review of this ruling.

Sincerely,

Cynthia Cole
Vice President, Operations
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