



Individual Purchaser's Periodic Report of Sales and Use Tax

You may use this form if you are an individual, estate or trust that owes sales or use tax. **Do not use** this form if you are required to register for sales tax purposes with the New York State Tax Department or if you are reporting the purchase of a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles (see instructions).

Type or print clearly				For office use only	
Purchaser's name		Social security number		Location code	
Purchaser's address (number and street or rural route)		Federal identification number (if any)		Tax jurisdiction code	
City	County	State	ZIP code	Taxable sales	
				Sales and use tax	

Date of purchase: _____

Computation of total sales or use tax due

1 Tax due on nonbusiness-related items or services costing less than \$1,000 each excluding shipping and handling (Enter your tax due on all nonbusiness-related purchases where the price of each item or service was under \$1,000 from line 3 of Worksheet 1 below.)	1		
2 Tax due on nonbusiness-related items or services costing \$1,000 or more each (from line 1 of Worksheet 2 on page 2)	2		
3 Tax due on Schedule C, Schedule C-EZ, or Schedule F business-related purchases, or Schedule E (Part I), royalty or rental real estate related purchases (from line 3 of Worksheet 3 on page 3)	3		
4 Total sales or use tax due (add lines 1, 2, and 3). Attach check or money order payable to: New York State Sales Tax	4		

Worksheet 1 — Exact calculation of tax due for nonbusiness-related purchases costing less than \$1,000 each.

Use this worksheet for nonbusiness-related purchases where the item or service cost less than \$1,000 each, excluding shipping and handling. However, the shipping and handling charges must be included in column A of Part I and Part II when computing your tax due. Therefore, the total purchase price may exceed \$110 in column A of Part I and \$1,000 in column A of Part II when the shipping and handling charges are included.

Part I — Purchases of clothing and footwear costing less than \$110, excluding shipping and handling.

Clothing and footwear purchases under \$110 per item, excluding shipping and handling, are exempt from the **state** portion of the tax and also from some local taxes. However, if the locality where you reside chose not to provide the clothing and footwear exemption, the **local** portion of the tax still applied. Chart II in the instructions lists the appropriate rate of local tax for you to enter for your locality in column B below. If your locality provided the clothing and footwear exemption, its rate will be listed as "0." In this case, do not complete Part I.

List all clothing and footwear purchases under \$110 per item, excluding shipping and handling, if your locality imposed tax. (See Chart II in the instructions.) Attach additional sheets if necessary.

For fully taxable clothing and footwear purchases and for purchases of all other taxable items and services costing less than \$1,000 per item or service, excluding shipping and handling, you must also complete Part II below.

A	B	C	D	E
Purchase price (see instructions)	Your local rate (from Chart II; (see instructions)	Tax (multiply column A by column B)	Tax paid to another taxing jurisdiction, if any (see instructions)	Tax due (subtract column D from column C; do not enter less than zero)
1 Total (add the Part I, column E amounts; do not enter less than zero)				1.

(continued)

Mail this return and remittance to:

**NYS TAX DEPARTMENT
SALES TAX DESK AUDIT — CASUAL SALES UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

For office use only

Part II — All other taxable items and services

List all other taxable items and services and taxable clothing and footwear not included in Part I on which no New York State or local tax was collected from you at the time of purchase, or on which you owe additional local tax (*see instructions*). Attach additional sheets if necessary.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

A Purchase price <i>(see instructions)</i>	B Combined state and local rate <i>(from Chart I; see instructions)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions)</i>	E Tax due <i>(subtract column D from column C; do not enter less than zero)</i>
2 Total <i>(add the Part II, column E amounts; do not enter less than zero)</i>				2.
3 Add lines 1 and 2; transfer this amount to the <i>Computation of total sales or use tax due</i> section, line 1 on page 1 of this form.....				3.

Worksheet 2 — Nonbusiness-related purchases costing \$1,000 or more each.

Use this worksheet for nonbusiness-related purchases where the item or service cost \$1,000 or more each, excluding shipping and handling. Attach additional sheets if necessary. If any item or service cost \$25,000 or more each, excluding shipping and handling, you must also complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and attach it to this form.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

A Purchase price <i>(see instructions)</i>	B Combined state and local rate <i>(from Chart I; see instructions)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions)</i>	E Tax due <i>(subtract column D from column C; do not enter less than zero)</i>
1 Total <i>(add the column E amounts; do not enter less than zero; transfer this amount to the Computation of total sales or use tax due section, line 2 on page 1 of this form)</i>				1.

Worksheet 3 — Schedule C, C-EZ, and Schedule F taxable business purchases or Schedule E (Part I) taxable royalty or rental real estate activity-related purchases.

Part I — Purchases of clothing and footwear costing less than \$110, excluding shipping and handling.

Clothing and footwear purchases under \$110 per item, excluding shipping and handling, are exempt from the **state** portion of the tax and also from some local taxes. However, if the locality where you reside chose not to provide the clothing and footwear exemption, the **local** portion of the tax still applied. Chart II in the instructions lists the appropriate rate of local tax for you to enter for your locality in column B below. If your locality provided the clothing and footwear exemption, its rate will be listed as "0". In this case, do not complete Part I.

List all clothing and footwear purchases under \$110 per item, excluding shipping and handling, if your locality imposed tax. (See Chart II in the instructions.) However, the shipping and handling charges must be included in column A when computing your tax due. Attach additional sheets if necessary.

A Purchase price <i>(see instructions)</i>	B Your local rate <i>(from Chart II; see instructions)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions)</i>	E Tax due <i>(subtract column D from column C; do not enter less than zero)</i>
1 Total <i>(add the Part I, column E amounts; do not enter less than zero)</i>				1.

Part II — All other taxable items and services

List all other taxable items and services and taxable clothing and footwear not included in Part I on which no New York State or local tax was collected from you at the time of purchase, or on which you owe additional local tax (*see instructions*). Shipping and handling charges must be included in column A when computing your tax due. Attach additional sheets if necessary. If any item or service purchased cost \$25,000 or more each, excluding shipping and handling, you must also complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and attach it to this form.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

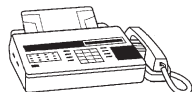
A Purchase price (see instructions)	B Combined state and local rate (from Chart I; see instructions)	C Tax (multiply column A by column B)	D Tax paid to another taxing jurisdiction, if any (see instructions)	E Tax due (subtract column D from column C; do not enter less than zero)
2 Total (add the Part II, column E amounts; do not enter less than zero)				2.
3 Add lines 1 and 2; transfer this amount to the <i>Computation of total sales or use tax due</i> section, line 3 on page 1 of this form.....				3.

I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Purchaser's signature	Date	Telephone number for purchaser ()
Printed name of preparer (if other than purchaser)		
Preparer's address		
Preparer's signature (if other than purchaser)	Preparer's telephone number ()	

Need help?

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(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Sales Tax Information Center: 1 800 698-2909
From areas outside the U.S. and outside Canada: (518) 485-6800

**Hotline for the hearing and speech impaired:**

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* above for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.