



Business Purchaser's Report of Sales and Use Tax **ST-130**

(8/09)

This form is for use **only** by New York State businesses not registered or required to be registered for sales tax purposes. **Do not use** this form to report sales and use taxes due: (1) on business purchases if the business is registered, or required to be registered, for sales tax purposes; (2) on nonbusiness purchases; or (3) on 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 Tax Department use only	
Purchaser's name		Federal identification number		Location code <input type="text"/>	
Purchaser's address (number and street or rural route)				Tax jurisdiction code <input type="text"/>	
City	County	State	ZIP code	Taxable sales _____	
				Sales and use tax _____	

1a Date item(s) or service(s) was first brought into New York State (see instructions) _____

1b Seller's name	Address
City	State

2 Location of delivery or use, if different from purchaser's address above (see instructions)

Number and street or rural route	
City	County

3 Amount subject to sales or use tax (see instructions)	3 <input type="text"/>	<input type="text"/>
4 Tax rate (see instructions)	4 <input type="text"/>	%
5 Tax due (multiply amount on line 3 by rate on line 4)	5 <input type="text"/>	<input type="text"/>
6 Allowable credit for tax paid (if any) to another jurisdiction (see instructions)	6 <input type="text"/>	<input type="text"/>
7 Total New York State sales or use taxes due (subtract line 6 from line 5)	7 <input type="text"/>	<input type="text"/>
8 Penalty and interest if you are filing or paying late (see instructions)	8 <input type="text"/>	<input type="text"/>
9 Total amount due (add lines 7 and 8). Attach check or money order payable to: New York State Sales Tax	9 <input type="text"/>	<input type="text"/>

Certification: 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 a Class E felony under section 175.35 of the Penal Law, punishable by imprisonment for up to four years and a fine of up to \$50,000 for an individual or \$250,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity and accuracy of any information entered on this form.

Signature of purchaser or purchaser's representative (give title and relationship)	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 ()	

Mail this report and remittance to:

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

For Tax Department use only

Instructions

General information

Businesses, such as corporations, partnerships, limited liability companies, and limited liability partnerships, operating in New York State that are not registered or required to register for sales tax purposes must file Form ST-130 to report and pay sales and use taxes due on:

- A taxable item brought or delivered into New York State where tax has not been paid.
- A taxable item delivered over-the-counter in New York State where tax was not paid.
- Gas and electricity delivered into New York State where tax has not been paid.
- A taxable service purchased or rendered outside New York State and brought or delivered into New York State.
- A taxable item purchased by a New York State business in a New York State jurisdiction having a lower tax rate than the rate in the jurisdiction where the business is a resident and uses the item.

A business in New York State is a resident for sales and use tax purposes of the state and of any county or city in which the business is operating or maintaining a place of business, with respect to purchases and uses of taxable property or services used in the business.

Individuals, estates, and trusts filing a New York State personal income tax return that are not registered or required to register for sales tax purposes generally report and pay their sales and use tax liability on their personal income tax return. Individuals, estates, and trusts not filing a New York State personal income tax return that are not registered or required to register for sales tax purposes report their sales and use tax liability by filing Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*, or Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*. Individuals, estates, trusts, and businesses registered with, or required to register with, the Tax Department for sales tax purposes must report and pay use tax due on items or services purchased for their business on their periodic sales and use tax returns.

For more information on when taxpayers are required to pay sales and use taxes directly to the Tax Department, see Publication 774, *Purchaser's Obligations to Pay Sales and Use Taxes Directly to the Tax Department: Questions and Answers*.

When to file

File Form ST-130 and pay any tax due **within 20 days** from the date the property or service purchased is first brought or delivered into New York State (or into a jurisdiction within the state with a higher tax rate than originally paid).

Note: Do not use this form to report and remit the sales tax **collected** on a sale. If you are not registered or required to register for sales tax purposes, use Form ST-131, *Seller's Report of Sales Tax Due on a Casual Sale*; or, if registered or required to register, use your periodic sales tax return to report and remit the tax.

Line instructions

Line 1a — Date item(s) or service(s) was first brought into New York State — Enter the date the item or service was first brought into New York State, or into a jurisdiction in which the business is a resident within the state with a higher tax rate than the rate in effect in the jurisdiction where delivery of the item occurred.

Line 2 — Location of delivery or use — If the item was delivered to an address other than the one listed at the top of the report, or if the item was used in a jurisdiction where the business is a resident other than the jurisdiction where the item was delivered, enter the address (including the city and county) of delivery or use, whichever jurisdiction has the higher tax rate (see chart on page 3).

Line 3 — Amount subject to sales or use tax — Enter the purchase price of the item or service, including handling and transportation charges.

Note: The business may pay tax based on the fair market value at the time of the item's first use in New York State instead of the purchase price, if it can verify that it used the item outside the state (or local taxing jurisdiction) for more than six months before bringing the item into New York State (or a jurisdiction with a higher local sales tax rate).

Barter or exchanges are subject to tax. Report the tax based upon the fair market value of the item or service given in trade.

Line 4 — Tax rate — Enter the tax rate for the jurisdiction as indicated by the address listed at the top of the report. If you were required to enter an address on line 2, enter the tax rate for this jurisdiction instead (see chart on page 3).

Line 6 — Allowable credit for tax paid (if any) to another jurisdiction — Generally, the business may take a credit for sales or use tax paid to another jurisdiction, up to the total amount shown on line 5. See Publication 39, *A Guide to New York State Reciprocal Credits for Sales Taxes Paid to Another State*, to determine if the tax paid to another state or local jurisdiction in another state qualifies for this credit, and to compute the amount of credit, if any. Attach proof of the tax payment (such as an invoice or receipt).

Credits for payments made in jurisdictions outside New York State are **subject to Tax Department review**. Federal charges, custom duties, taxes paid to foreign countries, and taxes paid to some states are not allowable credits for New York State tax purposes.

Line 8 — Penalty and interest if you are filing or paying late — If the business files this report late or makes payment late (see *When to file*), it must pay penalty and interest.

You can estimate your penalty and interest by visiting our Web site and clicking on *Online Tax Center*, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?* on page 3).

Send the completed report and a check or money order payable to **New York State Sales Tax** for the tax, plus any penalty and interest due, to: **NYS Tax Department, Sales Tax Desk Audit — Casual Sales Unit, W A Harriman Campus, Albany NY 12227**.

The tax rates below are effective as of **September 1, 2009**. For up-to-date rate information, please visit our Web site or contact us by phone (see *Need help?* below).

County or other jurisdiction	% rate	County or other jurisdiction	% rate	County or other jurisdiction	% rate	County or other jurisdiction	% rate
New York State only	4	Franklin	8	Niagara	8	Seneca	8
Albany	8	Fulton	8	Oneida	8¾	Staten Island —	
Allegany	8½	Genesee	8	Onondaga	8	see <i>New York City</i>	
Bronx — see <i>New York City</i>		Greene	8	Ontario	7½	Steuben	8
Brooklyn — see <i>New York City</i>		Hamilton	7	Orange	8⅞	Suffolk	8⅞
Broome	8	Herkimer	8¼	Orleans	8	Sullivan	8
Cattaraugus	8	Jefferson	7¾	Oswego	8	Tioga	8
Cayuga	8	Kings (Brooklyn) — see <i>New York City</i>		Otsego	8	Tompkins	8
Chautauqua	7¾	Lewis	7¾	Putnam	8⅞	Ulster	8
Chemung	8	Livingston	8	Queens — see <i>New York City</i>		Warren	7
Chenango	8	Madison	8	Rensselaer	8	Washington	7
Clinton	8	Manhattan — see <i>New York City</i>		Richmond (Staten Island) — see <i>New York City</i>		Wayne	8
Columbia	8	Monroe	8	Rockland	8⅞	Westchester (outside the following)	7⅞
Cortland	8	Montgomery	8	St. Lawrence	7	Mount Vernon (city)	8⅞
Delaware	8	Nassau	8⅞	Saratoga	7	New Rochelle (city)	8⅞
Dutchess	8⅞	New York (Manhattan) — see <i>New York City</i>		Schenectady	8	White Plains (city)	8⅞
Erie	8¾	New York City	8⅞	Schoharie	8	Yonkers (city)	8⅞
Essex	7¾			Schuyler	8	Wyoming	8
						Yates	8

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Internet access: www.nystax.gov
(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.
Sales Tax Information Center: (518) 485-2889
For in-state callers without free
long distance: 1 800 698-2909
To order forms and publications: (518) 457-5431
For in-state callers without free
long distance: 1 800 462-8100



Text Telephone (TTY) Hotline (for persons with
hearing and speech disabilities using a TTY): If you
have access to a TTY, contact us at 1 800 634-2110.
If you do not own a TTY, 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, call the information
center.