

**A Guide to  
New York State  
Reciprocal  
Credits for  
Sales Taxes  
Paid to Other  
States**



## About this Publication

This publication explains the New York State and local reciprocal use tax credit that may be allowed for sales or use tax paid to another jurisdiction on purchases in another state or in another locality in New York State.

Individuals, estates, trusts and businesses that are residents of New York State who purchase items or services outside of New York that are then brought into New York and used here are liable for the *compensating use tax*. The amount subject to tax is generally the original purchase price, including any shipping or delivery charges (however, see page 5 for a discussion of exceptions).

Resident purchasers are required to file the appropriate tax return and pay the applicable tax directly to the Tax Department. Resident purchasers reporting New York State and local use tax may have paid a sales or use tax in the state and/or locality where they purchased and took possession of the item or service. New York Tax Law provides a "reciprocal credit" for sales or use tax paid to another state and/or locality in that state where:

- the state and/or locality where the purchase was made allows a corresponding credit for sales and use tax paid to New York State and/or localities in New York State;
- the purchaser was legally liable for the tax and paid it to the other state and/or locality;
- the tax paid to the other state and/or locality on the purchase is a sales and use tax;
- the purchaser has no right to a refund of the tax paid to the other state and/or locality; and,
- the purchaser has proof of payment, such as a receipt showing the amount or rate of tax paid to the other state and/or locality.

Federal excise taxes and customs duties, and taxes and fees paid in foreign countries are not allowed as a credit against New York State or local use tax. Sales tax paid to one locality in New York State is allowed as a credit against use tax due in another locality in New York State.

**Calculating your reciprocal credit**

New York provides a reciprocal credit for sales and use taxes paid to another jurisdiction only where, and to the extent that, the other jurisdiction provides a reciprocal credit for sales and use taxes paid to New York State and/or its localities. Therefore, a New York reciprocal credit may be available for:

- only the state sales and use taxes in another state;
- only the local sales and use taxes in another state; or
- both.

To use this Publication, find in the following pages the discussion of the New York reciprocal credit available for the state where you made your purchase and then see the examples below to find the scenario that applies to your situation. If the other jurisdiction does not provide a reciprocal credit for any sales or use taxes paid to New York State and/or its localities, then New York's reciprocal credit is zero. Sales tax paid to one locality in New York State is allowed as a credit against use tax due in another locality in New York State.

Where another state allows a reciprocal credit for both New York's statewide tax and its locality taxes, New York's reciprocal credit is the sum of the other state's statewide and locality taxes. If the total tax paid in the other state exceeds the total use tax due in New York, the excess amount will not be refunded.

**Example 1:**

In State 1 you purchased an item with a purchase price of \$100 and paid \$6.25 in sales tax. The combined rate of tax in State 1 is 6¼% (3¼% statewide rate and 3% local rate). Because you were a resident of New York State when you purchased the item, you owe New York State and local use tax on the purchase price at the rate in effect in the locality where you reside in New York when you bring the item into New York, which was two months after its purchase. Your combined New York tax rate is 8¼% (4¼% statewide rate and 4% local rate).

You read in this publication that New York allows a reciprocal credit for both the state and local taxes paid to State 1. Compute your New York State use tax liability, allowable reciprocal credit and net amount of use tax due as follows:

- (1) Compute your New York State use tax liability by multiplying the price you paid by your New York State tax rate:  $\$100 \times 8\frac{1}{4}\% = \$8.25$ .
- (2) Compute your reciprocal credit by multiplying the price you paid by the rate of tax paid in State 1 which is allowable as a reciprocal credit:  $\$100 \times 6\frac{1}{4}\% = \$6.25$ .

- (3) Compute your net amount of New York State use tax due by subtracting your allowable reciprocal credit from your New York State use tax liability:  $\$8.25 - \$6.25 = \$2.00$ .

Where another state allows a reciprocal credit only for New York's statewide tax, New York's reciprocal credit is allowed only against New York's statewide tax and only for the other state's statewide tax. If the statewide tax paid in the other state exceeds the state use tax due in New York, the excess amount will not be refunded and cannot be used to reduce the amount of local use tax due in New York.

Similarly, where another state allows a reciprocal credit only for New York's local taxes, New York's reciprocal credit is allowed only against New York's local taxes and only for the other state's local tax. If the local tax paid in the other state exceeds the local use tax due in New York, the excess amount will not be refunded and cannot be used to reduce the amount of state use tax due in New York.

Example 2:

In State 2 you purchased an item with a purchase price of \$100 and paid \$9 in sales tax. The combined rate of tax in State 2 is 9% (5% statewide rate and 4% local rate). Because you were a resident of New York State when you purchased the item, you owe New York State and local use tax on the purchase price at the rate in effect in the locality where you reside in New York when you bring the item into New York, which was two months after its purchase. Your combined New York tax rate is 8¼% (4¼% statewide rate and 4% local rate).

You read in this publication that New York allows a reciprocal credit for only the statewide tax paid to State 2. No reciprocal credit is allowed for the local tax paid to State 2. Compute your New York State use tax liability, allowable reciprocal credit and net amount of use tax due as follows:

- (1) Because a reciprocal credit is allowed only for the statewide tax paid in State 2, you must compute your New York State and local use tax liabilities separately:

$$\text{State use tax liability: } \$100 \times 4\frac{1}{4}\% = \$4.25.$$

$$\text{local use tax liability: } \$100 \times 4\% = \$4.00.$$

- (2) Compute your reciprocal credit by multiplying the price you paid by the rate of the statewide tax paid in State 1 (the only tax for which a reciprocal credit is allowed):  $\$100 \times 5\% = \$5.00$ . (Note: the reciprocal credit cannot exceed the amount of the New York statewide use tax you owe.)

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(3) When you apply your allowable reciprocal credit of \$5.00 to your statewide use tax liability of \$4.25, your state use tax liability is reduced to zero. However, the additional \$0.75 of state tax paid to State 2 cannot be used to reduce your local use tax liability of \$4.00 and cannot be refunded.

As stated above, on purchases made in New York State, sales tax paid to one locality in New York is allowed as a credit against use tax due in another locality in New York.

Example 3:

In Saratoga County, where the combined state and local tax is 7¼% (4¼% statewide rate and 3% local rate), you buy an item for \$100 and pay \$7.25 in sales tax. The item is for use at a summer home you have in Saratoga County, but your primary residence is in Albany County, where the combined state and local tax is 8¼% (4¼% statewide rate and 4% local rate). Two months after purchasing the item, you bring it to your primary residence for use there. Because you were a resident of Albany County when you purchased the item, you owe local use tax to Albany County on the purchase price of the item. However, the local sales tax you paid to Saratoga County at the time of purchase is allowed as a credit against the local use tax you owe to Albany County. Compute your Albany County use tax liability, credit for Saratoga County sales tax paid at purchase and net amount of use tax due as follows:

- (1) Compute your Albany County use tax liability by multiplying the price you paid by the Albany County local tax rate:  $\$100 \times 4\% = \$4.00$ .
- (2) Compute your credit for Saratoga County sales tax paid at purchase by multiplying the price you paid by the Saratoga County local tax rate:  $\$100 \times 3\% = \$3.00$ .
- (3) Compute your net amount of local use tax due by subtracting your credit for Saratoga County sales tax from your Albany County use tax liability:  $\$4.00 - \$3.00 = \$1.00$ .

Please note: The above examples illustrate the calculation of reciprocal credits where the New York State use tax due is based upon the actual purchase price of the item or service. There are two instances where the New York State use tax due is not based on the purchase price of the item or service:

- (1) If you used the item or service outside of New York for more than six months prior to bringing the item or service into New York, the amount subject to tax is the lesser of the purchase price or the fair market value at the time you bring the item or service into New York State.

(2) In the case of tangible personal property brought into New York State to be used in the performance of a contract for a period of less than six months, the amount subject to tax may, at the election of the user, be based on the fair rental value of the property for the period of use within New York, but only if the property is not completely consumed, or incorporated into real property, in New York State.

In either of these cases, where the amount subject to New York State use tax is an amount other than the purchase price of the item or service, the amount of use tax due must be computed by comparing the rate of tax paid to the other state and/or locality and the applicable rate of tax due in New York. If the rate of tax paid in the other state and/or locality is **higher** than the rate due in New York, no New York State use tax is due. If the rate of tax paid in the other state and/or locality is **lower** than the rate due in New York, calculate the New York State use tax due by multiplying the amount subject to use tax (i.e., fair market value or fair rental value) by the difference between the rate of tax due in New York and the rate paid in the other state and/or locality.

For information on New York State and local sales and use tax rates, see Publication 718, *New York Sales and Use Tax Rates by Jurisdiction*. These rates are also available in the sales and use tax portion of the instructions for the following New York State personal income tax returns: IT-200; IT-201; IT-203; and IT-205, and the instructions for the following sales tax returns: Form ST-130 and Form ST-140.

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*.

If you have any questions regarding reciprocal tax credits, please contact us. See *Need help?* on the back cover of this publication.

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## Explanations of New York Reciprocal Credits Allowed for Taxes Paid to Other States

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<b>Alabama</b>	Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Alabama. If Alabama state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Alabama for the applicable credit or refund.
<b>Alaska</b>	No sales tax.
<b>Arizona</b>	New York provides a credit against its state and local tax for both state and local tax paid to Arizona.
<b>Arkansas</b>	Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Arkansas. If Arkansas state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Arkansas for the applicable credit or refund.
<b>California</b>	<p>With two exceptions, New York provides a credit against its state and local tax for both state and local tax paid to California. The exceptions are for:</p> <ul style="list-style-type: none"><li>• California <b>use</b> tax paid on property delivered into California by a registered, non-nexus vendor and stored for later delivery and use outside California; and</li><li>• California tax paid on building materials purchased by a contractor in California and used outside California.</li></ul> <p>If California tax was paid on either of these types of purchases, the purchaser should apply to the state of California for the applicable refund or credit.</p>
<b>Colorado</b>	Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Colorado. If Colorado state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Colorado for the applicable credit or refund.

**Connecticut**

With three exceptions, New York provides a credit against its state and local tax for tax paid to Connecticut. The exceptions are for Connecticut tax paid on:

- motor vehicles;
- property delivered and stored in Connecticut for later delivery and use outside Connecticut; and
- materials purchased by a contractor in Connecticut and used outside Connecticut.

If Connecticut tax was paid on any of these three types of purchases, the purchaser should apply to the state of Connecticut for the applicable credit or refund.

**Delaware**

No sales tax.

**District of Columbia**

With two exceptions, New York provides a credit against its state and local tax for tax paid to the District of Columbia. The exceptions are for District of Columbia tax paid on:

- motor vehicles; and
- property delivered and stored in the District of Columbia for later delivery and use outside the District of Columbia.

If District of Columbia tax was paid on either of these types of purchases, the purchaser should apply to the District of Columbia for the applicable refund or credit.

**Florida**

New York provides a credit against its state and local tax for both state and local tax paid to Florida.

**Georgia**

*Motor Vehicles Only* - No credit is allowed against the New York tax for any Georgia tax paid on motor vehicles. If Georgia state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Georgia for the applicable credit or refund.

*Purchases Other Than Motor Vehicles* - Credit against the state portion of the New York tax is allowed for the state portion of the Georgia tax. Also, credit is allowed against the local portion of the New York tax for the local portion of the Georgia tax. However, no credit is allowed against the state portion of the New York tax for the local portion of the Georgia tax. Nor

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is credit allowed against the local portion of the New York tax for the state portion of the Georgia tax.

**Hawaii**

New York provides a credit against its state and local tax for tax paid to Hawaii.

**Idaho**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Idaho. If Idaho state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Idaho for the applicable credit or refund.

**Illinois**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Illinois. If Illinois state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Illinois for the applicable credit or refund.

**Indiana**

**Effective July 1, 2004**

No credit is allowed against New York's local taxes for any of the tax paid to Indiana. However, New York provides a credit against its state tax for tax paid to Indiana for all purchases (including motor vehicles, trailers, watercraft, or aircraft) occurring on or after July 1, 2004.

**Prior to July 1, 2004**

No credit is allowed against New York's local taxes for any of the tax paid to Indiana. However, credit is allowed against the state portion of New York's tax for Indiana tax paid on all purchases except for motor vehicles, trailers, watercraft and aircraft. If Indiana tax was paid on a motor vehicle, trailer, watercraft, or aircraft purchase prior to July 1, 2004, the purchaser should apply to the state of Indiana for the applicable credit or refund.

**Iowa**

No credit is allowed against New York's local taxes for any of the tax paid to Iowa. Nor is credit allowed against the state portion of New York's tax for any local taxes paid to Iowa.

With three exceptions, New York provides a credit against the state portion of its tax for the state portion of the Iowa tax paid. The exceptions are for Iowa state tax paid on:

- motor vehicles;
- property delivered and stored in Iowa for later delivery and use outside Iowa; and
- materials purchased by a contractor in Iowa and used outside Iowa.

If Iowa tax was paid on any of these three categories of purchases, the purchaser should apply to the state of Iowa for the applicable credit or refund.

**Kansas**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Kansas. If Kansas state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Kansas for the applicable credit or refund.

**Kentucky**

No credit is allowed against New York's local taxes for any of the tax paid to Kentucky. However, credit is allowed against the state portion of New York's tax for the rate of Kentucky tax paid on all purchases except for motor vehicles. If Kentucky tax was paid on a motor vehicle, the purchaser should apply to the state of Kentucky for the applicable credit or refund.

**Louisiana**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Louisiana. If Louisiana state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Louisiana for the applicable credit or refund.

**Maine**

Except for tax paid on motor vehicles, watercraft, ATVs and snowmobiles, New York provides a credit against its state and local tax for the tax paid to Maine. If Maine tax was paid on a motor vehicle, watercraft, ATV or snowmobile purchase, the purchaser should apply to the state of Maine for the applicable credit or refund.

**Maryland**

With one exception, New York provides a credit against its state and local tax for both state and local tax paid to Maryland. The exception pertains to Maryland's excise tax on motor vehicles. Credit against the state portion of the New York tax on motor vehicles is allowed for the Maryland excise tax on motor vehicles. However, no credit is allowed against the local portion of New York tax for the Maryland excise tax.

**Massachusetts**

With two exceptions, New York provides a credit against its state and local tax for tax paid to Massachusetts. The exceptions are for Massachusetts tax paid on:

- property delivered and stored in Massachusetts for later delivery and use outside Massachusetts; and
- building materials purchased by a contractor in Massachusetts and used outside Massachusetts.

If Massachusetts tax was paid on either of these types of purchases, the purchaser should apply to the state of Massachusetts for the applicable refund or credit.

**Michigan**

New York provides a credit against its state and local tax for tax paid to Michigan.

**Minnesota**

No credit is allowed against New York's local taxes for any of the tax paid to Minnesota. Nor is credit allowed against the state portion of New York's tax for any local taxes paid to Minnesota.

With one exception, New York provides a credit against the state portion of its tax for the state portion of the Minnesota tax paid. The exception is for Minnesota state tax paid on motor vehicles. If Minnesota tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Minnesota for the applicable credit or refund.

**Mississippi**

No credit is allowed against New York's local taxes for any local tax paid to Mississippi.

However, with one exception, New York provides a credit against its state and local tax for the portion of the state tax rate paid to Mississippi. The exception is that no credit is allowed for Mississippi tax paid on the purchase of a motor vehicle, motor home, truck, truck-tractor, or semi-trailer. If Mississippi state or local tax was paid on a motor vehicle, motor home, truck, truck-tractor or semi-trailer purchase, the purchaser should apply to the state of Mississippi for the applicable credit or refund.

**Missouri**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Missouri. If Missouri state or local tax was paid on a

motor vehicle purchase, the purchaser should apply to the state of Missouri for the applicable credit or refund.

**Montana**

No sales tax.

**Nebraska**

With two exceptions, New York provides a credit against its state and local tax for both state and local tax paid to Nebraska. The exceptions are for:

- Nebraska tax paid on motor vehicles; and
- Nebraska **use** tax paid on property delivered into Nebraska by a registered, non-nexus vendor and stored for later delivery and use outside Nebraska.

If Nebraska tax was paid on either of these types of purchases, the purchaser should apply to the state of Nebraska for the applicable refund or credit.

**Nevada**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Nevada. If Nevada state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Nevada for the applicable credit or refund.

**New Hampshire**

No sales tax.

**New Jersey**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for tax paid to New Jersey. If New Jersey state tax was paid on a motor vehicle purchase, the purchaser should apply to the state of New Jersey for the applicable credit or refund.

**New Mexico**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to New Mexico. Because separate statement of tax on invoices is optional for New Mexico vendors, purchasers need to make sure the vendor gives them a bill or invoice showing a separate amount for the New Mexico tax. If New Mexico state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of New Mexico for the applicable credit or refund.

**North Carolina**

*Motor Vehicles Only* - No credit is allowed against the New York tax for any North Carolina tax paid on motor vehicles. If

North Carolina state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of North Carolina for the applicable credit or refund.

*Purchases Other Than Motor Vehicles* - Credit against the state portion of the New York tax is allowed for the state portion of the North Carolina tax. Also, credit is allowed against the local portion of the New York tax for the local portion of the North Carolina tax. However, no credit is allowed against the state portion of the New York tax for the local portion of the North Carolina tax. Nor is credit allowed against the local portion of the New York tax for the state portion of the North Carolina tax.

**North Dakota**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to North Dakota. If North Dakota state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of North Dakota for the applicable credit or refund.

**Ohio**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Ohio. If Ohio state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Ohio for the applicable credit or refund.

**Oklahoma**

*Motor Vehicles Only* - No credit is allowed against the New York tax for any Oklahoma tax paid on motor vehicles. If Oklahoma state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Oklahoma for the applicable credit or refund.

*Purchases Other Than Motor Vehicles* - Credit against the state portion of the New York tax is allowed for the state portion of the Oklahoma tax. Also, credit is allowed against the local portion of the New York tax for the local portion of the Oklahoma tax. However, no credit is allowed against the state portion of the New York tax for the local portion of the Oklahoma tax. Nor is credit allowed against the local portion of the New York tax for the state portion of the Oklahoma tax.

**Oregon**

No sales tax.

**Pennsylvania**

Except for tax paid on motor vehicles, New York provides a

credit against its state and local tax for both state and local tax paid to Pennsylvania. If Pennsylvania state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Pennsylvania for the applicable credit or refund.

**Rhode Island**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for tax paid to Rhode Island. If Rhode Island tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Rhode Island for the applicable credit or refund.

**South Carolina**

Except for materials purchased by a contractor in South Carolina and used outside South Carolina, New York provides a credit against its state and local tax for both state and local tax paid to South Carolina. If South Carolina tax was paid on materials purchased by a contractor in South Carolina and used outside South Carolina, the purchaser should apply to the state of South Carolina for the applicable credit or refund.

**South Dakota**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to South Dakota. If South Dakota state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of South Dakota for the applicable credit or refund.

**Tennessee**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Tennessee. If Tennessee state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Tennessee for the applicable credit or refund.

**Texas**

With two exceptions, New York provides a credit against its state and local tax for both state and local tax paid to Texas. The exceptions are for Texas state and local tax paid on:

- motor vehicles; and
- materials purchased by a contractor in Texas and incorporated into realty under a "separated" (separating out the charge for labor and material) contract outside Texas.

If Texas state and local tax was paid on either of these types of purchases, the purchaser should apply to the state of Texas for the applicable refund or credit.

**Utah**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Utah. If Utah state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Utah for the applicable credit or refund.

**Vermont**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Vermont. If Vermont state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Vermont for the applicable credit or refund.

**Virginia**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Virginia. If Virginia state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Virginia for the applicable credit or refund.

**Washington**

Except for tax paid on motor vehicles, New York provides a credit against its state and local tax for both state and local tax paid to Washington. If Washington state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Washington for the applicable credit or refund.

**West Virginia**

Except for tax paid on motor vehicles, New York provides a credit against the state portion only of its tax for the rate of tax paid to West Virginia. If West Virginia state tax was paid on a motor vehicle purchase, the purchaser should apply to the state of West Virginia for the applicable credit or refund.

**Wisconsin**

*Motor Vehicles Only* - No credit is allowed against the New York tax for any Wisconsin tax paid on motor vehicles. If Wisconsin state or local tax was paid on a motor vehicle purchase, the purchaser should apply to the state of Wisconsin for the applicable credit or refund.

*Purchases Other Than Motor Vehicles* - Credit against the state portion of the New York tax is allowed for the state portion of the Wisconsin tax. Also, credit is allowed against the local portion of the New York tax for the local portion of the Wisconsin tax. However, no credit is allowed against the state portion of the New York tax for the local portion of the Wisconsin tax. Nor is credit allowed against the local portion of the New York tax for the state portion of the Wisconsin tax.

**Wyoming**

New York provides a credit against its state and local tax for both state and local tax paid to Wyoming.



# New York State Department of Taxation and Finance

## Electronic Services

The NYS Department of Taxation and Finance is continuing its efforts to provide our customers – the citizens and businesses of this state – with world-class service. We are using the latest technology to develop innovative ways to better serve you. Many of these initiatives are available on the Department's Web site at [www.nystax.gov](http://www.nystax.gov).

### General . . .

- ◆ Visit our Individual Answer Center to find answers to all your tax questions.
- ◆ View and pay open assessments.
- ◆ Use the penalty and interest calculator.
- ◆ Sign up for free email notifications through our Subscription Service.

### Individuals . . .



- ◆ E-file your income tax return.
- ◆ Determine which income tax form to file.
- ◆ Pay your income taxes by credit card and electronic funds withdrawal.
- ◆ Apply for an income tax installment payment agreement.
- ◆ Apply for an automatic time extension to file your return.
- ◆ Check the status of your income tax refund.
- ◆ Review your estimated tax account balance.

### Businesses . . .

- ◆ Report newly hired and rehired employees.
- ◆ E-file quarterly International Fuel Tax Agreement (IFTA) reports.
- ◆ Obtain motor carrier credentials (HUT, IFTA, IRP and SSRS) online.
- ◆ Search the corporation tax issuer's allocation percentage inquiry.
- ◆ Search the cigarette tax inquiry for licensed and registered agents, wholesale dealers and retail dealers.

[www.nystax.gov](http://www.nystax.gov)

## Need help?



**Internet access:** [www.nystax.gov](http://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.

To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
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.

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