Department of Taxation and Finance

New York State and Local Sales and Use Tax

Certificate of Prepayment of Sales Tax on Cigarettes

ST-133
(12/25)

Sellers: Complete this certificate and give it to the purchaser with each delivery of cigarettes.

Print all entries.

Name of seller			Name of purchaser		
Address *(number and street)*			Address *(number and street)*		
City	State	ZIP code	City	State	ZIP code
Seller's New York State (NYS) sales tax identification number			Purchaser's NYS sales tax identification number		
Seller's cigarette tax license number					

The selling price of the cigarettes delivered to the above purchaser on _____ *(mm/dd/yyyy)* includes the prepaid sales tax in the following amounts:

	Number of packs of cigarettes sold	Prepaid sales tax per pack	Invoice number
Packs of 20			
Packs of 25			

The seller must mark an ***X*** in the applicable certification box:

☐ I am the stamping agent and I paid, or will pay, the prepaid tax, and I am passing this tax through to you, the purchaser.

☐ The stamping agent, _____ *(agent's name)* ,
paid the prepaid tax as indicated by certification to me, and I am passing this tax through to you, the purchaser.

Certification: I hereby certify that this certificate and any attachments are true, correct, and complete to the best of my knowledge and belief.

Signature of seller or authorized representative		
Type or print name of seller or seller's representative	Title	Date

There are both misdemeanor and felony penalties for evasion of taxes on cigarettes. In addition, any person who attempts to use this form to evade the prepaid tax on cigarettes will be subject to penalties as provided by the New York State Sales Tax Law.

Instructions on back

Instructions

General information

This certificate must be completed by the seller and given to the purchaser with each delivery of cigarettes certifying that the prepaid tax was passed through to the purchaser. On September 1st each year, the prepaid sales tax rates on cigarettes are subject to change. The Tax Department will notify stamping agents of any changes in these amounts. For current rates and additional information, see *Prepaid sales tax rates on cigarettes* on our website (search: *prepay)*.

To the seller

You may reproduce this certificate or incorporate the information from this certificate into any invoice or other billing document if you include **all** the information (including your signature) from this certificate.

You **must** include one of the following certification statements:

- *I am the stamping agent and I paid, or will pay, the prepaid tax, and I am passing this tax through to you, the purchaser;* or
- *The stamping agent,* _____ , *(agent's name)*

  paid the prepaid tax as indicated by certification to me, and I am passing this tax through to you, the purchaser.

You **must** also include the following certification statement:

I hereby certify that this certificate and any attachments are true, correct, and complete to the best of my knowledge and belief.

To the purchaser

You **must** attach this certificate to the invoice or delivery ticket covering the above purchase and keep these documents as part of your records for a three-year period to substantiate your prepaid tax credits. Failure to obtain and keep a copy of this certificate for each purchase of cigarettes from the seller will subject you to a liability for prepaid taxes on that purchase.

Need help?

Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Sales Tax Information Center:	518-485-2889
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.