



Sales and Use Tax Report
For Purchases of Items and Services
Costing \$25,000 or More

Attach this form to Form IT-150, IT-201, IT-203, IT-205, ST-140, or ST-141. (See instructions on back for assistance in completing this form.)

Form with fields for Name as shown on personal income tax return or sales and use tax return, Social security or employer identification number, Spouse's name as shown on personal income tax return, if applicable, and Spouse's social security number.

Complete this form if you are reporting sales or use tax liability on your personal income tax return or your individual purchaser's annual or periodic report of sales and use tax (sales and use tax return) and you, or your spouse if filing a joint return, owe sales or use tax on items or services costing \$25,000 or more each, excluding any charges for shipping and handling.

Table with 6 columns: A (Date item or service was delivered/brought into New York), B (Description of item or service purchased), C (Seller's name and address), D (Delivery address and address of use), E (Purchase price), and F (Tax paid to another taxing jurisdiction). The table contains 10 empty rows for data entry.

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## Instructions

### Purpose of Form IT-135

If the sales or use tax reported on your personal income tax return (including fiduciary returns), or sales and use tax return is for one or more items or services costing \$25,000 or more each, excluding any charges for shipping and handling, complete this form and attach it to your return.

For information on sales and use taxes and who may report and pay these taxes on their personal income tax return or sales and use tax return, see the combined instructions for Forms IT-150 and IT-201, or the instructions for Form IT-203 or Form IT-205. Also see Publication 774, *Purchaser's Obligations to Pay Sales and Use Taxes Directly to the Tax Department: Questions and Answers*.

### Specific instructions

#### Name(s) and social security number(s) (SSN) or employer identification number (EIN)

Enter your name and SSN, or the EIN, exactly as they appear on your personal income tax or sales and use tax return to which you are attaching this form. Enter your spouse's name and SSN, if applicable.

#### Column C — Seller's name and address

Enter the name and address of the seller from which you purchased the item or service. If you purchased the item or service over the Internet, also include the Internet address of the seller in this column.

#### Column D — Delivery address and address of use

Enter the address to which the item or service was delivered and the location of use, if different from the delivery address.

#### Column E — Purchase price

Enter the purchase price from Worksheet 2, column A, or Worksheet 3, column A, if applicable, in the personal income tax combined instructions (sales or use tax line) for Forms IT-150 and IT-201, or the instructions for Form IT-203; or from Worksheet 1, column A, in the personal income tax instructions (sales or use tax line) for Form IT-205; or from Worksheet 2, column A, or Worksheet 3, column A, of Form ST-140 or ST-141. For more information about computing the purchase price subject to sales or use tax, see the specific sales and use tax instructions for the return you are filing.

#### Column F — Tax paid to another taxing jurisdiction

Enter the amount of tax paid, if any, to another taxing jurisdiction from Worksheet 2, column D, or Worksheet 3, column D, if applicable, in the personal income tax combined instructions (sales or use tax line) for Forms IT-150 and IT-201, or the instructions for Form IT-203; or from Worksheet 1, column D, in the personal income tax instructions (sales or use tax line) for Form IT-205; or from Worksheet 2, column D, or Worksheet 3, column D, of Form ST-140 or ST-141. For more information, see the instructions for column D in the specific sales and use tax instructions for the return you are filing.

**Attach** this form to your 2007 Form IT-150, IT-201, IT-203, IT-205, ST-140, or ST-141. If you need more space, attach additional sheets that have the **same format and information** as the chart on the front page of this form. Be sure to include your name(s) or the name of the estate or trust (as shown on your personal income tax or sales and use tax return) and SSN(s) or EIN(s) on all attachments.

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