

Information on paying sales and use taxes on your income tax return

Line 35 of Form IT-150, or line 59 of Form IT-201

Note: Use these instructions on pages 65 through 71 only to complete either **line 35 of the new Form IT-150**, or **line 59 of the four-page Form IT-201**.

When do you owe New York State and local sales or use tax?

When you make a purchase of taxable property or services from a seller (vendor) located in New York State and take delivery in New York State, the vendor should collect state and local sales or use tax due and forward it to the Tax Department. However, you are responsible for paying the tax directly to the Tax Department under the following three circumstances:

Deliveries into New York State — You owe state and local sales or use tax if you:

- purchase property or a service that is delivered to you in New York State without payment of New York State and local tax to the seller, such as through the Internet, by catalog, from television shopping channels, or on an Indian reservation.

Purchases outside New York State with subsequent use in New York State — You may also owe state and local sales or use tax if you are a *resident* of New York State at the time you purchase any of the following *outside* New York State:

- property you bring into New York State for use in New York State;
- a service performed on property outside New York State, and you bring that property into New York State for use here; or
- a service (such as an information service) you bring into New York State for use here.

(You may be eligible for a credit for sales or use tax paid to another state. See *Instructions for Worksheets 1, 2, and 3*, Column D, on page 69.)

However, you are not required to pay state or local sales or use tax on any property or service that you bring into New York State which you purchased outside of the state before you became a resident of New York State.

Additional local tax — You may owe an additional **local** tax if you are a resident of a locality (county or city) at the time of purchase and you:

- bring property into that locality which you purchased in another locality in New York State that has a lower tax rate;
- bring property into that locality on which you had a taxable service performed in another locality in New York State that has a lower tax rate; or
- bring a service (such as an information service) into that locality which you purchased in another locality in New York State that has a lower tax rate.

However, you are not required to pay any additional local tax on any property or service that you bring into a locality in New York State that you purchased outside that locality before you became a resident of that locality.

Note: For purposes of these sales and use tax instructions, the word *tax* will be used to refer to either the sales tax or the use tax, or both.

Who is a New York State resident for sales and use tax purposes?

For sales and use tax purposes, the definition of *resident* includes persons who may not be considered residents for personal income tax purposes. For example, persons maintaining a permanent place of abode in New York who do not spend more than 183 days a year in the state, college students, and military personnel may all be residents for sales and use tax purposes even if they are not residents for income tax purposes. For sales and use tax purposes, an individual is a resident of the state and of any locality in which he or she maintains a permanent place of abode. A *permanent place of abode* is a dwelling place maintained by a person, or by another for that person to use, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a home, apartment or flat; a room including a room at a hotel, motel, boarding house, or club; a room at a residence hall operated by an educational, charitable, or other institution; housing provided by the armed forces of the United States, whether the housing is located on or off a military base or reservation; or a trailer, mobile home, houseboat, or any other premises. This includes second homes. Therefore, you can be a resident of more than one locality and state for sales and use tax purposes.

An individual doing 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 individual is doing business, with respect to purchases of taxable property or services used in the business. Therefore, if an individual is engaged in business in New York State but has no permanent place of abode in New York State, the individual will owe use tax only on taxable purchases made with respect to the business operated in New York.

What tangible personal property and services are subject to sales and use taxes?

Most tangible personal property is subject to tax. Some examples are: cigarettes and other tobacco products; alcohol; candy; clothing; books; electronic equipment; furniture; collectibles (stamps, coins, etc., bought for collections); works of art; off-the-shelf computer software; and, generally, a garage sale item costing more than \$600.

Some examples of tax exempt items are: prescription and nonprescription drugs and medicines used for humans; certain medical equipment; newspapers; periodicals; most food items; U.S. and New York State flags; Indian arts and crafts when purchased on an Indian reservation; used mobile homes; and college textbooks.

Only certain services are subject to tax. Taxable services include maintaining, servicing, and repairing tangible personal property and real property (land and buildings). Some examples are auto repair, appliance service, house repairs, lawn maintenance, and information services. Some examples

(continued)

of exempt services are dry cleaning, veterinary (except for grooming and boarding), legal, accounting, and medical services.

Reporting and paying sales and use taxes

You must report any unpaid sales or use tax owed for 2005 on your 2005 personal income tax return.

Note: Do not use Form IT-150 or Form IT-201 to report and pay sales and use taxes with respect to a business if you or the business is registered, or are required to be registered, for sales tax purposes. Report and pay sales and use taxes with respect to business purchases on the applicable sales and use tax return.

If you are requesting an extension of time to **file** your personal income tax return and you owe sales or use tax, you must pay any sales or use tax you owe at the time you request the extension. See Form IT-370 for more information.

If you receive an automatic extension of time to **pay** your New York State personal income tax (for example, you are in a foreign country), your sales or use tax is due when your New York State personal income tax return is due.

You may report and pay your sales or use tax liability on your personal income tax return for:

- your personal purchases;
- purchases related to your royalty activities or rental real estate activities reported in Part I of federal Schedule E; and
- purchases related to your Schedule C, C-EZ, or F business (not otherwise eligible for exemption) unless the business is, or is required to be, registered for sales tax purposes.

If you are married and file a joint return, you may include your spouse's sales or use tax liability for:

- your spouse's purchases;
- purchases related to your spouse's royalty activities or rental real estate activities reported in Part I of federal Schedule E; and
- purchases related to your spouse's Schedule C, C-EZ, or F business (not otherwise eligible for exemption) unless the business is, or is required to be, registered for sales tax purposes.

If you are not filing an income tax return but owe sales or use tax for 2005, you must pay any unpaid sales or use tax by filing Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*, by April 17, 2006. However, if you or the business is registered or required to be registered for sales tax purposes, all sales and use taxes owed with respect to business purchases must be reported and paid with the periodic sales and use tax return.

At the time of registration, the New York State Department of Motor Vehicles (DMV) collects any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by DMV. Therefore, do not report or pay the sales or use tax on these items on your personal income tax return.

What happens if I don't pay the sales or use tax due?

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts both routine and special audits to promote compliance. In addition, the U.S. Customs Service provides the department with information from customs declarations filed by New York State residents returning from overseas travel. The department also obtains information on sales to New York State residents under information exchange agreements with other states.

Computing sales or use tax

To compute the amount of tax you owe, see *How to calculate and report your sales and use tax liability*, beginning on page 67.

If you do not owe any sales or use tax, you **must** enter **0** on the sales or use tax line of your personal income tax return.

For more information, see Publication 774, *Purchaser's Obligations to Pay Sales and Use Taxes Directly to the Tax Department, Questions and Answers*.

For more information on taxable and exempt goods and services, see Publication 750, *A Guide to Sales Tax in New York State*.

How to calculate and report your sales and use tax liability

For general information on paying sales and use taxes, see *Information on paying sales and use taxes on your income tax return* on pages 65 and 66. To determine if you owe sales or use tax, continue with these instructions.

Complete the *Computation of total sales or use tax due* section below, using the *Sales and use tax chart* and any of Worksheets 1, 2, and 3, beginning on page 68 that apply.

Purchases for less than \$1,000 each — You may elect to use one of two methods to compute your sales and use taxes for nonbusiness-related purchases of individual items or services costing less than \$1,000 each (excluding shipping and handling):

- the *Exact calculation method* on Worksheet 1 on page 68; or
- the *Sales and use tax chart* below.



The *Sales and use tax chart* is a simple, time-saving method to use to compute your sales or use tax on individual items or services costing less than \$1,000. However, you may not use it for business-related purchases or for royalty activity or rental real estate activity-related purchases, regardless of the amount. You must use the *Exact Calculation Method* on Worksheet 3 on page 69 to calculate your tax on these purchases.

If you do not owe sales or use tax, you must enter 0 on the Sales or use tax line on your return.

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
<i>(Enter your tax due on all nonbusiness-related purchases where the price of each item or service was under \$1,000. You may use the Exact Calculation Method by entering the amount from line 3 of Worksheet 1, on page 68. Or, you may elect to determine the amount by using the Sales and use tax chart below. Continue with lines 2 and 3.)</i> | 1. _____ |
| 2 Tax due on nonbusiness-related items or services costing \$1,000 or more each <i>(from line 1 of Worksheet 2 on page 68)</i> | 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 <i>(from line 3 of Worksheet 3 on page 69)</i> | 3. _____ |
| 4 Total sales or use tax due <i>(Add lines 1, 2, and 3. Enter the total here and on line 35 of Form IT-150, or line 59 of Form IT-201.)</i> | 4. <input type="text"/> |

Sales and use tax chart *(for line 1 computation only)*

If your federal adjusted gross income (line 11 of Form IT-150, or line 18 of Form IT-201) is:

	Tax amount
up to \$15,000*	\$ 5
\$15,001 - \$30,000	\$15
\$30,001 - \$50,000	\$22
\$50,001 - \$75,000	\$27
\$75,001 - \$100,000	\$39
\$100,001 - \$150,000	\$54
\$150,001 - \$200,000	\$68
\$200,001 and greater0341% (.000341) of income, or \$200, whichever amount is smaller

* This may be any amount up to \$15,000, including 0 or a negative amount.

The following rule is for a **full-year** New York State income tax resident who did not maintain a permanent place of abode for sales tax purposes during the entire tax year.

If you maintained a permanent place of abode in New York State for sales and use tax purposes for only part of the year, multiply the tax amount from the chart (determined based on your total federal adjusted gross income for 2005) by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. Enter that amount on line 1. In determining the number of months you maintained the abode in New York, count any period you maintained the abode for more than one-half month as a full month; do not count a period of one-half month or less.

Example *(continued)*

Your federal adjusted gross income for the year is \$53,400. You determine the amount of tax due as follows:

For line 1 of the Computation of total sales or use tax due, you elect to use the Sales and use tax chart and select the amount based on your federal AGI of \$53,400. Enter this amount on line 1 of the Computation of total sales or use tax due \$27.00

For line 2 of the Computation of total sales or use tax due, you use Worksheet 2 to calculate your tax liability on the computer purchase. $\$1,500 \times 8\%$ (state and local combined rate in Monroe County from Chart I, on page 70). Enter this amount on line 2 of the Computation of total sales or use tax due 120.00

Total tax \$147.00

Example: You live in Monroe County in New York State.

Over the course of the year, you purchased several items for less than \$1,000 each (excluding shipping and handling) over the Internet and by catalog. You know that you did not pay any tax on the items purchased. You

may elect to use the Sales and use tax chart to determine the tax due on these purchases.

Also, on August 15, 2005, you received a computer that you ordered from a retailer located in Michigan for \$1,500 including the retailer's \$100 charge for shipping and handling. The Michigan retailer did not collect any New York or Michigan sales or use tax.

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Sales or use tax (continued)

Worksheet 1 — Exact calculation of tax due for nonbusiness-related purchases during 2005 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, made on or after January 31, 2005, and before February 7, 2005, or on or after August 30, 2005, and before September 6, 2005.

Purchases of clothing and footwear and items used to make or repair exempt clothing, costing less than \$110 per item or pair (excluding shipping and handling), made on or after January 31, 2005, and before February 7, 2005, or on or after August 30, 2005, and before September 6, 2005, were 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 on page 71 of these 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, made during the above periods if your locality imposed tax during one or both of these periods. (See Chart II on page 71.)

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 Purchase price <i>(see instructions on page 69)</i>	B Your local rate <i>(from Chart II, page 71; see instructions on page 69)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions on page 69)</i>	E Tax due <i>(subtract column D from column C; do not enter less than zero)</i>

1 Total (add the Part I, column E amounts; do not enter less than zero) **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 *Information on paying sales and use taxes on your income tax return* on page 65).

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 your personal income tax return.

A Purchase price <i>(see instructions on page 69)</i>	B Combined state and local rate <i>(from Chart I, page 70; see instructions on page 69)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions on page 69)</i>	E Tax due <i>(subtract column D from column C; do not enter less than zero)</i>

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 *Computation of total sales or use tax due* section, line 1, on page 67 **3.**

Worksheet 2 — Nonbusiness-related purchases during 2005 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. 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 your return.

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 your personal income tax return.

A Purchase price <i>(see instructions on page 69)</i>	B Combined state and local rate <i>(from Chart I, page 70; see instructions on page 69)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions on page 69)</i>	E Tax due <i>(subtract column D from column C; do not enter less than zero)</i>

1 Total (transfer this amount to the *Computation of total sales or use tax due* section, line 2, on page 67) **1.**

Sales or use tax (continued)

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 during 2005.

Part I — Purchases of clothing and footwear costing less than \$110, excluding shipping and handling, made on or after January 31, 2005, and before February 7, 2005, or on or after August 30, 2005, and before September 6, 2005.

Purchases of clothing and footwear and items used to make or repair exempt clothing, costing less than \$110 per item or pair (excluding shipping and handling), made on or after January 31, 2005, and before February 7, 2005, or on or after August 30, 2005, and before September 6, 2005, were 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 on page 71 of these 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, made during the above periods if your locality imposed tax during one or both of these periods. (See Chart II on page 71.) However, the shipping and handling charges must be included in column A when computing your tax due.

A Purchase price <i>(see instructions below)</i>	B Your local rate <i>(from Chart II, page 71; see instructions below)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions below)</i>	E Tax due <i>(subtract column D from column C; do not enter less than zero)</i>

1 Total (add the Part I, column E amounts; do not enter less than zero) **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 *Information on paying sales and use taxes on your income tax return* on page 65). 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 your return.

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 your personal income tax return.

A Purchase price <i>(see instructions below)</i>	B Combined state and local rate <i>(from Chart I, page 70; see instructions below)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions below)</i>	E Tax due <i>(subtract column D from column C; do not enter less than zero)</i>

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 *Computation of total sales or use tax due* section, line 3, on page 67 **3.**

Instructions for Worksheets 1, 2, and 3

Column A — Purchase price

The tax is generally computed on the price you paid for an item or service, **including** any shipping or handling charges made by the seller. However, if you were a resident of New York State at the time of purchase and you purchased property outside New York State which you used outside the state for more than six months before you brought it into the state, compute the tax on the lower of the cost or fair market value of the property at the time you brought it into New York State. This may result in a lower amount of tax. The same six month rule applies for purposes of computing local tax.

Column B — Rate

The tax rate to use is determined as follows:

- If the property or service is delivered to you in New York State, the tax is computed at the combined state and local rate in effect in the locality where the delivery occurs regardless of

where you reside. The rate that applies is the rate in effect at the time of delivery.

- If you are a New York State resident and you purchase property or services outside New York State which you bring into New York State to your jurisdiction of residence, tax is computed at the combined state and local rate in effect where you reside. The rate that applies is the rate in effect at the time you brought the property or service into that jurisdiction.

In addition, if you use the property or service in another locality in New York State, you owe tax to the second locality if you were a resident of that locality at the time of the purchase, and its rate is higher than the rate in effect where the property was originally delivered to you in New York State or brought by you into New York State.

See Chart I or Chart II on pages 70 and 71 for a listing of rates through November 30, 2005. For rate changes effective December 1, 2005, visit

our Web site or call the Tax Department. See *Need help?* on the back cover.

Column D — Tax paid to another taxing jurisdiction, if any

To determine whether the tax you paid to another state or local jurisdiction in another state qualifies for credit against New York State and local tax, see Publication 39, *A Guide to New York State Reciprocal Credits for Sales Taxes Paid to Other States*. If you bought the item or service in a locality in New York State other than where you reside, the tax you paid at the time of purchase may be claimed as a credit against the tax due in the locality where you reside. Federal excise taxes and customs duties, and taxes and fees you paid in foreign countries are not allowed as a credit against any New York State or local sales or use tax that you owe.

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Sales or use tax (continued)

Chart I

New York State Sales and Use Tax Rates by Jurisdiction

This chart and the notes below show the combined state and local tax rates for the period January 1, 2005, through and including November 30, 2005. Use these rates for your entries in the worksheets on pages 68 and 69. New York State's additional ¼% sales and use tax rate expired effective June 1, 2005. As a result, on June 1, 2005, the state sales and use tax rate was reduced to 4%. **Therefore, for purchases made before June 1, 2005, the rates listed below must be increased by ¼%.** Changes to county and city rates that occurred during the period are noted in the footnotes below.

New York City comprises five counties. These counties are also boroughs whose names are more widely known. The counties, with borough names shown in parentheses, are Bronx (Bronx), Kings (Brooklyn), New York (Manhattan), Queens (Queens), and Richmond (Staten Island).

Note that tax rates may change over the course of the year. The tax rates included with these instructions were effective through November 30, 2005. For information on whether the rates changed after November 30, 2005, visit our Web site at www.nystax.gov or call the Tax Department at 1 800 225-5829.

County or other locality	Tax rate %	County or other locality	Tax rate %	County or other locality	Tax rate %
New York State — only	4	Jefferson	7¾	Richmond (Staten Island) — see <i>New York City</i>	
Albany	8	Kings (Brooklyn) — see <i>New York City</i>		Rockland	8
Allegany	8½	Lewis	7¾	St. Lawrence	7
Bronx — see <i>New York City</i>		Livingston	8	Saratoga — except	7
Brooklyn — see <i>New York City</i>		Madison — except	8	Saratoga Springs (city)	7
Broome	8	Oneida (city)	8	Schenectady	8
Cattaraugus — except	8	Manhattan — see <i>New York City</i>		Schoharie	8
Olean (city)	8	Monroe	8	Schuyler	8
Salamanca (city)	8	Montgomery	8	Seneca	8
Cayuga — except	8	Nassau	8 ^{5/8}	Staten Island — see <i>New York City</i>	
Auburn (city)	8	New York (Manhattan) — see <i>New York City</i>		Steuben — except	8
Chautauqua ¹	8¼	New York City ³	8 ^{3/8}	Corning (city)	8
Chemung	8	Niagara	8	Hornell (city)	8
Chenango — except	8	Oneida ² — except	9½	Suffolk	8 ^{5/8}
Norwich (city)	8	Rome ² (city)	9½	Sullivan	7½
Clinton	7¾	Sherrill ² (city)	9½	Tioga	8
Columbia	8	Utica ² (city)	9½	Tompkins — except	8
Cortland	8	Onondaga	8	Ithaca (city)	8
Delaware	8	Ontario — except	7	Ulster	8
Dutchess	8 ^{1/8}	Canandaigua (city)	7	Warren — except	7
Erie	8¼	Geneva (city)	7	Glens Falls (city)	7
Essex	7¾	Orange	8 ^{1/8}	Washington	7
Franklin	7	Orleans	8	Wayne	8
Fulton — except	7	Oswego — except	8	Westchester — except	7 ^{3/8}
Gloversville (city)	7	Fulton (city)	8	Mount Vernon (city)	8 ^{3/8}
Johnstown (city)	7	Oswego (city)	8	New Rochelle (city)	8 ^{3/8}
Genesee	8	Otsego	8	White Plains (city)	7 ^{7/8}
Greene	8	Putnam ⁴	7 ^{7/8}	Yonkers (city)	8 ^{3/8}
Hamilton	7	Queens — see <i>New York City</i>		Wyoming	8
Herkimer	8	Rensselaer	8	Yates	8

1 The Chautauqua County combined rate was 7¼% from January 1, 2005, through February 28, 2005.

2 The combined rate was 8¼% from January 1, 2005, through February 28, 2005.

3 The New York City combined rate was 8^{5/8}% from January 1, 2005, through May 31, 2005.

4 The Putnam County combined rate was 7½% from January 1, 2005, through May 31, 2005, and 7^{3/8}% from June 1, 2005, through August 31, 2005.

Sales or use tax (continued)

Chart II

Local Sales and Use Tax Rates on Clothing and Footwear

Effective January 31, 2005, through February 6, 2005, and
August 30, 2005, through September 5, 2005

Local tax rates are shown below for jurisdictions that imposed tax on purchases of clothing and footwear costing less than \$110 per item, excluding shipping and handling, during the period beginning January 31, 2005, and ending February 6, 2005, or the period beginning August 30, 2005, and ending September 5, 2005.

Use these rates for your entries in the worksheets on pages 68 and 69.

If the rate for your locality is 0, no state or local tax is due on clothing and footwear costing less than \$110 purchased during that period.


Taxing jurisdiction	1/31-2/6 Tax rate %	8/30-9/5 Tax rate %
Albany County	0	0
Allegany County	0	0
Broome County	0	0
Cattaraugus County (outside the following)	0	0
Olean (city)	0	0
Salamanca (city)	0	0
Cayuga County (outside the following)	0	0
Auburn (city)	0	0
Chautauqua County	0	0
Chemung County	0	0
Chenango County (outside the following)	0	0
Norwich (city)	0	0
Clinton County	0	0
Columbia County	0	0
Cortland County	0	0
Delaware County	0	0
Dutchess County	0	0
Erie County	0	0
Essex County	0	0
Franklin County	0	0
Fulton County (outside the following)	0	0
Gloversville (city)	0	0
Johnstown (city)	0	0
Genesee County	0	0
Greene County	0	0
Hamilton County	0	0
Herkimer County	0	0
Jefferson County	0	0
Lewis County	3¼	3¼
Livingston County	0	0
Madison County (outside the following)	0	0
Oneida (city)	0	0
Monroe County	0	0
Montgomery County	0	0
Nassau County	4½	4⅝
New York City	0	0
Niagara County	0	0
Oneida County (outside the following)	0	0
Rome (city)	0	0
Sherrill (city)	0	0
Utica (city)	1½	1½

Taxing jurisdiction	1/31-2/6 Tax rate %	8/30-9/5 Tax rate %
Onondaga County	0	0
Ontario County (outside the following)	0	0
Canandaigua (city)	0	0
Geneva (city)	0	0
Orange County	4	4⅛
Orleans County	0	0
Oswego County (outside the following)	0	0
Fulton (city)	4	4
Oswego (city)	4	0
Otsego County	0	0
Putnam County ¹	3¼	3⅞
Rensselaer County	0	0
Rockland County	0	0
St. Lawrence County	0	0
Saratoga County (outside the following)	0	0
Saratoga Springs (city)	0	0
Schenectady County	0	0
Schoharie County	0	0
Schuyler County	0	0
Seneca County	0	0
Steuben County (outside the following)	0	0
Corning (city)	0	0
Hornell (city)	0	0
Suffolk County	0	0
Sullivan County	0	0
Tioga County	0	0
Tompkins County (outside the following)	0	0
Ithaca (city)	0	0
Ulster County	0	0
Warren County (outside the following)	0	0
Glens Falls (city)	0	0
Washington County	0	0
Wayne County	0	0
Westchester County (outside the following)	3¼	3⅞
Mount Vernon (city)	4¼	4⅞
New Rochelle (city)	4¼	4⅞
White Plains (city)	3¾	3⅞
Yonkers (city)	4¼	4⅞
Wyoming County	0	0
Yates County	0	0

1 The rate in Putnam County during the second one-week exemption period was: August 30-31, 2005: 3⅞%; September 1-5, 2005: 3⅞%.

Voluntary contributions

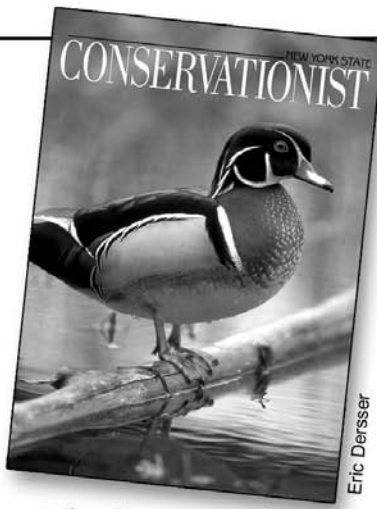
New York State Department of Environmental Conservation



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New York's fish, wildlife and marine resources thank you for your contribution



www.dec.state.ny.us www.TheConservationist.org



Make Breast Cancer a Disease of the Past

Your gifts to the Breast Cancer Research and Education Fund have supported ground-breaking research projects in New York State. More dollars will support more studies that bring us closer to the cures and the prevention of breast cancer. Look for the line on your state tax form and write in a tax-deductible donation that could help put an end to this dreaded disease. New York State will match this donation to the Breast Cancer Research and Education Fund, dollar for dollar. Your contribution will be used to fund important biomedical research studies and education projects.



Lake Placid Olympic Training Center Fund

New York State is home to one of just three U.S. Olympic Training Centers. The \$16 million Lake Placid complex, constructed by the New York State Olympic Regional Development Authority, features 96 hotel-style rooms, a gymnasium, sports medicine, weight training, and dining facilities. Your voluntary contribution on your tax return to the Olympic Training Center funds will support the venues where Olympians are produced. The Lake Placid training center is used principally for the Olympic winter sports of bobsled, biathlon, luge, speed skating, figure skating, ice hockey, and skiing. In addition to these winter sports, athletes use the facilities for certain summer Olympic sports that include: mountain biking, volleyball, handball, canoe/kayak, rhythmic gymnastics, boxing, and certain paralympic sports.

Voluntary contributions (continued)

Gift for the Alzheimer's Disease Assistance Fund

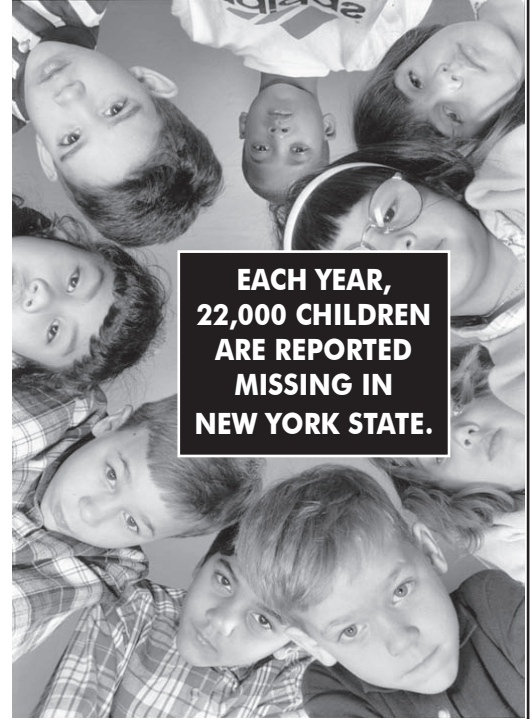
Gifts to this fund support services provided by the Alzheimer's Disease Assistance Program administered by the New York State Department of Health. This program is designed to provide education, counseling, respite, and other support services to people with Alzheimer's disease, their families, caregivers, and health care professionals.



World Trade Center
Memorial Foundation
buildthememorial.org

Your contribution this year to the World Trade Center Memorial Foundation Fund will help build the Memorial and Memorial Museum which will commemorate and honor the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial will recognize the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution.

New York State Missing and Exploited Children



The New York State Missing and Exploited Children Clearinghouse works with police agencies and parents to locate missing children and to prevent child exploitation through education. Contributions are used to distribute educational materials, disseminate missing child alerts and conduct investigative training for police officers. Additional information about services and free safety publications can be obtained by visiting our website at www.criminaljustice.state.ny.us or by calling 1-800-FIND-KID.

Prostate Cancer Research, Detection, and Education Fund (Prostate Cancer Research Fund)

The fund will be used to provide grants to the New York State Coalition to Cure Prostate Cancer, which will help coordinate and manage prostate cancer research, detection, and education efforts in New York State. New York State will match contributions to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.