



Certificate of Prepayment of Sales Tax on Cigarettes

This certificate must be completed by the seller and given to the purchaser with each delivery of cigarettes.

Type or 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	

Part 1

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

	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.

Part 2

To the seller: This certificate may be reproduced or incorporated into any invoice or other billing document if all the information requested on this form is included (see instructions on back).

To the purchaser: 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. Failure to obtain and keep a copy of this certificate for each purchase of cigarettes from the supplier will subject you to liability for prepaid taxes on that purchase.

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

To the seller

In place of completing this certificate (Form ST-133), you may incorporate the following information into your invoice document:

1. Seller's name and address.
2. Seller's sales tax identification number.
3. Seller's cigarette agent, wholesale dealer or vending machine operator (VMO) license number.
4. Purchaser's name and address.
5. Purchaser's sales tax identification number.
6. The number of packs of cigarettes sold (i.e., packs of 20 or 25).
7. The applicable prepaid sales tax per pack.
8. The seller must include the applicable certification:
 - A. *I am the stamping agent and I paid, or will pay, the prepaid tax. I am passing this tax through to you, the purchaser.*
 - B. *The stamping agent, _____, paid the prepaid tax as indicated by certification to me, and I am passing this tax through to you, the purchaser.*
(agent's name)
9. An additional certification stating: *I certify that the information contained in this invoice is true, correct, and complete to the best of my knowledge and belief.*

To the purchaser

You must keep and maintain records for a minimum of three years to substantiate your prepaid tax credits.

On September 1 each year, the amounts of the prepaid sales tax on cigarettes are subject to change. Stamping agents will be notified of any changes in these amounts. If you need further information relating to the prepaid tax, see *Need help?* below.

Need help?



Visit our Web site 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) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. 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.

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.