



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

Name as shown on personal income tax return	Identification number
Spouse's name	Spouse's identification number

Complete this form if you are reporting a sales or use tax liability on your personal income 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.

Attach this form to Form IT-200, IT-201, IT-203, or IT-205.

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	F Tax paid to another taxing jurisdiction

Instructions

Purpose of Form IT-135 — If the sales or use tax reported on your personal income 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 the sales and use taxes and who may report and pay these taxes on their personal income tax return, see the instructions for Form IT-200, IT-201, IT-203, or IT-205. You may not file Form IT-100 if you owe sales or use tax.

Specific instructions

Name(s) and social security number(s) or employer identification number(s)

Enter your name(s) and social security number(s), or the employer identification number (EIN) of the estate or trust, exactly as they appear on your personal income tax return.

Column A — Date the item or service was delivered/brought into New York State

Enter the date the item or service was delivered in New York State or the date you brought the item or service into New York State.

Column B — Description of item or service purchased

Enter a description of the item or service purchased.

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.

Column E — Purchase price

Enter the purchase price from Worksheet 2, column A or Worksheet 3, column A, if applicable, in the sales or use tax line instructions for Form IT-200, IT-201, IT-203, or Worksheet 1, column A in the sales and use tax line instructions for Form IT-205. For more information about computing the purchase price subject to sales or use tax, see the specific sales or use tax line instructions for your personal income tax return.

Column F — Tax paid to another taxing jurisdiction

Enter the amount of tax paid to another taxing jurisdiction from Worksheet 2, column D or Worksheet 3, column D, if applicable, in the sales or use tax line instructions for Form IT-200, IT-201, or IT-203 or from Worksheet 1, column D in the sales or use tax line instructions for Form IT-205. For more information, see the instructions for column D in the specific sales and use tax line instructions for your personal income tax return.

Attach this form to your 2003 Form IT-200, IT-201, IT-203, or IT-205 personal income tax return. If you need more space, attach additional sheets that have the same **format and information** as the chart above. Be sure to include your name(s) (as shown on your personal income tax return) and social security number(s) or EIN(s) on all attachments.