



Department of Taxation and Finance

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

# IT-135

Submit this form with Form IT-201, IT-203, IT-205, ST-140, or ST-141. (See instructions on back.)

|  |   |
|--|---|
| Name as shown on income tax return or sales and use tax return | Social Security or employer identification number |
| Spouse's name as shown on income tax return, if applicable     | Spouse's Social Security number                   |

Complete columns A through G for each item or service costing \$25,000 or more (excluding shipping and handling) on which you owe sales or use tax.

| A   | B  | C                         | D  | E              | F   | G              |     |
|---|--|---------------------------|--|----------------|---|----------------|-----|
| Date item or service was delivered/brought into New York  | Description of item or service purchased | Seller's name and address | Delivery address and address of use (if different from delivery address) | Purchase price | Tax paid to another taxing jurisdiction, if any | Tax due to NYS |     |
|   |  |                           |  | .00            | .00   | .00            |     |
|   |  |                           |  | .00            | .00   | .00            |     |
|   |  |                           |  | .00            | .00   | .00            |     |
|   |  |                           |  | .00            | .00   | .00            |     |
|   |  |                           |  | .00            | .00   | .00            |     |
|   |  |                           |  | .00            | .00   | .00            |     |
|   |  |                           |  | .00            | .00   | .00            |     |
|   |  |                           |  | .00            | .00   | .00            |     |
| 1 Enter the total sales or use tax due on purchases not listed above .....  |  |                           |  |                |   | 1              | .00 |
| 2 Total sales or use tax (total the column G amounts; this must equal the sales or use tax reported on your return) ..... |  |                           |  |                |   | 2              | .00 |

135001200094



## Instructions

### Purpose of Form IT-135

You must complete and submit this form if:

- the sales or use tax reported on your income tax return (Form IT-201, IT-203, or IT-205) is \$1,700 or more, or
- the sales or use tax reported on your individual purchaser's annual or periodic report of sales and use tax (Form ST-140 or ST-141) is for one or more items or services costing \$25,000 or more each, excluding any charges for shipping and handling.

For information on sales and use taxes and who may report and pay these taxes on their income tax return or sales and use tax return, see the instructions for Form IT-201, IT-203, or IT-205. Also see TB-ST-913, *Use Tax for Individuals (including Estates and Trusts)*.

### 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 income tax or sales and use tax return with which you are submitting this form. Enter your spouse's name and SSN, if applicable.

You must complete columns A through G for each item or service costing \$25,000 or more, excluding any charges for shipping and handling, on which you owe sales or use tax.

#### 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, of Form ST-140 or ST-141. For more information about computing the purchase price subject to sales or use tax, see the instructions for Form ST-140 or ST-141.

#### 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, of Form ST-140 or ST-141. For more information, see the instructions for Form ST-140 or ST-141.

**Line 1** – Enter the total sales or use tax due for all other items or services costing less than \$25,000 each.

**Line 2** – Total the column G amounts. This amount must match the sales or use tax amount reported on your income tax return or sales and use tax return.

**Submit** this form with your Form IT-201, IT-203, IT-205, ST-140, or ST-141. If you need more space, use 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 income tax or sales and use tax return) and SSN(s) or EIN(s) on all additional sheets.

