



**Submit this form with Form IT-201, IT-203, IT-205, or ST-141. (See instructions on page 2)**

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 or 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
					.00	.00
1 Enter the total sales or use tax due on purchases not listed above .....					1	.00
2 Total sales or use tax (add the column G amounts; this total must equal the sales or use tax reported on your return).....					2	.00



## Instructions

### General Information

#### 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 Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax* 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 Tax Bulletin, *Use Tax for Individuals (including Estates and Trusts)* (TB-ST-913).

### Specific instructions

#### Name and Social Security number (SSN) or employer identification number (EIN)

Enter your name and SSN, or the estate or trust's name and EIN, exactly as they appear on the income tax or sales and use tax return you are submitting with 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 you purchased the item or service from. 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 where the item or service was delivered and the address 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-141. For more information about calculating the purchase price subject to sales or use tax, see the instructions for Form 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-141. For more information, see the instructions for Form 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:** Add the column G amounts. This total 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, or ST-141. If you need more space, use additional sheets with the **same format and information** as the chart on the front page of this form. On each additional sheet, enter all names (or the estate or trust's name), and SSNs or EIN exactly as they appear on your income tax or sales and use tax return.

