

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-85(11.1)S
(Supplement)
Sales Tax
September 10, 1985

Chapters 65 and 765 of the Laws of 1985

Omnibus Tax Equity and Enforcement Act of 1985

Please make the following changes to TSB-M-85(11.1)S, dated August 26, 1985:

Page 2 - Section 1134(a)(2) - paragraph 1 - lines 1 and 7- references to section 1145 should be changed to read section 1134.

Section 1134(a) (4) (A) - line 7 - delete the word "and" and substitute the word "or".

Page 4 - Section 1134(a)(6) - change to read section 1134(a)(5).

Section 1145(a)(1)(i) - paragraph 1 - lines 5 and 6 put a period after the word "thereafter" and delete the words "not to exceed 30% in the aggregate".

Page 6 - Section 1147(b) - line 3 - after "taxable sales" add the words "with intent to evade tax"; line 4 - after "return" add the words "with intent to evade tax".