



# ST-100 Quarterly Instructions

## Instructions for Form ST-100 New York State and Local Quarterly Sales and Use Tax Return

For tax period:

**June 1, 2014, through August 31, 2014**

### New

- Effective **June 1, 2014**, sales of residential energy sources and services in Dutchess County are exempt from local sales and use tax. For more information, see ST-14-3, *Dutchess County: Local Sales and Use Tax Exemption for Residential Energy Sources and Services*, available at [www.tax.ny.gov](http://www.tax.ny.gov).
- Effective **June 1, 2014**, sales and installations of commercial solar energy systems equipment in Erie County are fully exempt from New York State and local sales taxes. For more information, see TSB-M-12(14)S, *Sales and Use Tax Exemption for the Sale and Installation of Commercial Solar Energy Systems Equipment*, and Publication 718-CS, *Local Sales and Use Tax Rates on Sales and Installations of Commercial Solar Energy Systems Equipment*, available at [www.tax.ny.gov](http://www.tax.ny.gov).

### Highlights

- **Mandate to use Sales Tax Web File** — If you file Form ST-100 and you a) don't use a tax preparer to prepare the required filings, b) use a computer to prepare, document, or calculate your tax forms or are subject to the corporation e-file mandate, and c) have broadband Internet access, you must use Sales Tax Web File to file quarterly sales and use tax returns electronically and pay any balance due. Create an *Online Services* account by visiting our Web site (see *Need help?*).
- **Tax Bulletins**: our up-to-date, online, easy-to-understand explanation of tax topics. Each bulletin addresses a single, specific topic. Each bulletin also contains hyperlinks that direct you to publications, TSB-Ms, forms, and other sources of useful information on the topic addressed in that bulletin. To view the Tax Bulletins, visit our Web site (see *Need help?* on page 4).
- **Paid preparer identification numbers** — New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. The paid preparer section on sales tax forms has been updated accordingly. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available on our Web site. See *Need help?* on page 4.) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at [www.irs.gov](http://www.irs.gov).)
- **Important reminder to file all pages of your sales tax returns**: Please include all pages of all the forms you completed when you file with the Tax Department, even if you did not make entries on some of the pages.

The New York State Tax Department is dedicated to answering your questions. Please call our Sales Tax Information Center for assistance. You may also visit our Web site for updated tax news, downloadable forms, links to related sites, and other information (see *Need help?* on page 4).



**Please read this  
section before  
completing your return.**

#### Filing requirements

**Monthly filing:** If your combined total of taxable receipts, purchases subject to tax, rents, and amusement charges is **\$300,000 or more in a quarter**, or if you are a distributor as defined under Article 12-A and you have sold a total of 100,000 gallons or more of motor fuel or diesel motor fuel (taxable or nontaxable), you must file monthly returns beginning with the first month of the next sales tax quarter. You must then continue to file monthly returns until you no longer meet the above conditions for four consecutive quarters. Call the Sales Tax Information Center immediately to change to monthly filing status and to obtain the necessary forms (see *Need help?* on page 4).

#### Important reminder to file a complete return

Complete the identification number, name, and address boxes on page 1 of the return. If you are filing single pages (e.g., printed from the Web site), also enter your sales tax identification number at the top of each page where space is provided. Be sure to include your identification number and name on page 1 of any schedules you may be required to file, and if filing single pages also enter your sales tax identification number at the top of each page where space is provided.

#### Making numerical entries

Write your numbers like this:

1	2	3	4	5	6	7	8	9	0
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**1 Has your address or business information changed?**

If you need to update your **sales tax mailing address**, you can do so online. Visit our Web site and look for the change my address option for further instructions; otherwise, call the Sales Tax Information Center (see *Need help?* on page 4) or enter your correct address on Form ST-100. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete Form DTF-95, *Business Tax Account Update*. You can get these forms from our Web site or by phone. See *Need help?* on page 4.

**2 No tax due? —** You must file a return even if you had no taxable sales, purchases, or credits to report. Complete Step 1, and write **none** in boxes 12, 13, and 14 in Step 3 on page 3. Then go to Step 9.

**There is a \$50 penalty for late filing of a no-tax-due return.**

**3 Income reporting information —** If a different entity files the corporation tax, partnership, or personal income tax return to report income from this business, enter that entity's federal employer identification number (EIN) or social security number (SSN). Leave this field blank if the same entity files this sales tax return and reports the income from the business or if you aren't required to file income tax returns (for example, New York State (NYS) governmental entities).**4 Is this your final return? —** If you have permanently discontinued your business, mark an **X** in the box and complete Step 2.**5 Are you claiming any credits? —** As a registered vendor, you can claim a credit for sales tax you overpaid, paid by mistake, or collected but then repaid to your customers. You can then apply the credit to reduce the tax you owe on your sales tax return. If you are claiming credits on this return, or on any schedules, mark an **X** in the box and enter the amount of credits claimed. You must also complete Form ST-100-ATT, *New York State and Local Quarterly Sales and Use Tax Credit Worksheet*.

**Exceptions:** This does not apply to credits reported in Step 5 of Form ST-100 (credit for prepaid tax on cigarettes or overpayment being carried forward from a prior period); credit for prepaid tax on fuel reported in Step 6 of Form ST-100.10, *Quarterly Schedule FR*; or qualified empire zone enterprise (QEZE) credits claimed on Form ST-100.1, *Quarterly Schedule W*.

You must also complete Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, and mail it to the address shown on Form AU-11-I, *Instructions for Form AU-11*, to substantiate and document your claim.

**STEP 1****6 Return summary****Gross sales and services**

In box 1, enter the total taxable, nontaxable, and exempt sales and services from your NYS business locations and from locations outside NYS delivered into the state. **Exclude sales tax from this amount.** Also, **do not include sales from** Form ST-100.10.

**Nontaxable sales**

In box 1a, include all sales not subject to tax, whether or not an exemption document was required from the purchaser.

*Example: A grocery store sells both taxable and non-taxable items, such as canned fruit. No exemption document is required from the purchaser, since canned fruit is an exempt food item. The store would include the amount from these sales of canned fruit in this figure.*

*Example: An auto parts store sells oil filters to a repair shop. The repair shop issues Form ST-120, Resale Certificate, to the auto parts store. The auto parts store includes the amount from these sales of oil filters in this figure.*

**Gross credit card and debit card deposits (Optional)**

In box 1b, include the total amount of credit and debit card deposits into your account(s) for the reporting period, regardless of when the sale was made or whether or not the sale was taxable.

**Note:** The Department of Taxation and Finance now receives information directly from credit card merchant processing banks about credit and debit card transactions of businesses. The Department may use this third-party information to assess the accuracy and completeness of your sales tax return.

**STEP 2****7 Final return information**

You must file a final sales tax return if you:

- cease business operations;
- sell, transfer, or assign your business; or
- change the form of your business (e.g., from a sole proprietorship to a corporation). This requires registration of the new entity, in addition to filing a final return for the old entity.

After receiving your final return, we will inactivate your sales tax account. If you discontinue your business and do not file a final tax return, we may bill you for penalties for failing to file tax returns, which could lead to other collection activities.

**Business sold or discontinued**

If you are closing your business, mark an **X** in the box that most closely matches the reason why you are closing. If none of them are appropriate, mark an **X** in the *Other* box and enter a brief description of the reason you are filing a final return.

If you intend to sell your business or its assets, you must give the purchaser a copy of Form TP-153, *Notice to Prospective Purchasers of a Business or Business Assets*. You must also collect any sales tax due on the sale of any of your business assets and remit it with your final return.

**Business form changed**

If you are changing your entity type (e.g., you were a sole proprietor and you are now changing to a partnership, an LLC, or are incorporating), you must file a final return as if you were selling or transferring your business. In addition, you must apply for a new *Certificate of Authority* at least 20 days before the change in business form takes place, and file Form AU-196.10, *Notification of Sale, Transfer, or Assignment in Bulk*, with the Tax Department at least 10 days before the change takes place. **Sales tax Certificates of Authority are not transferable.**

**STEP 3****8 Calculate sales and use taxes —** If you are filing schedule FR, enter the amount from box 18 in box 2 on page 2 of Form ST-100.

If you are filing schedule A, B, H, N, T, or W (or any combination of these), enter the combined totals from the completed schedules in boxes 3, 4, and 5 on page 2 of Form ST-100.

**9 Columns A & B – Taxing jurisdiction and code**

Report each sale of property and services, and each purchase subject to tax, for the jurisdiction in which the sale was made and delivered and where the purchase was used. **Do not report on these jurisdiction lines any sale or purchase already reported on a schedule.**

**Reporting sales of residential solar energy systems equipment**

Report receipts from sales and installations of qualifying residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. If a sale occurred in a jurisdiction outside the MCTD, use the *New York State only 4%* tax rate line (code NE 0021) on page 2 to claim a credit for the NYS sales tax. If a sale occurred in the MCTD, use the *New York State/MCTD 4½%* tax rate line (code NE 8061) to claim a credit for the NYS and MCTD taxes. In claiming a credit, include the receipts from the sale as a negative number in Column C. If the overall result in Column F is a negative number, precede it with a minus sign (-).

Do not report in this section sales and installations made in localities that have enacted a local exemption, where the sales are fully exempt from tax. Report these sales in Step 1 on page 1, as part of your gross sales.

See Publication 718-S, *Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment*, for a listing of the local jurisdictions that enacted this exemption and the rates in effect in those localities that did not enact the exemption.

**Special reporting rules for sales and installations made within the cities of Auburn, Rome, Utica, Glens Falls, Mount Vernon, New Rochelle, White Plains, and Yonkers —** Sales and installations of residential solar energy systems equipment in the cities listed below are subject to local tax. For these cities, report receipts from sales and installations of residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. To claim a credit for the NYS, MCTD (if applicable), and local tax, determine the credit rate from the chart below and enter the amount of taxable sales against which you are claiming the credit and the jurisdiction in which the sale was made and reported using the blank lines at the end of Step 3. Be sure to precede these amounts with a minus sign (-). For your return to be properly processed, at the top of page 1 of your return you must write **Solar energy exemption** and the name of the city(ies) for which you are reporting these sales and credits.

City	Credit rate	City	Credit rate	City	Credit rate
Auburn	6%	Glens Falls	5½%	White Plains	5⅞%
Rome	7¼%	Mount Vernon	5⅞%	Yonkers	5⅞%
Utica	7¼%	New Rochelle	5⅞%		

**Reporting sales of commercial solar energy systems equipment**

Sales and installations of qualifying commercial solar energy systems equipment are exempt from the NYS, MCTD, and some local taxes. Report receipts from sales and installations of qualifying commercial solar

energy systems equipment as instructed above for residential sales and installations.

**Special reporting rules for sales and installations made within the cities of Ithaca, Mount Vernon, New Rochelle, White Plains, and Yonkers** — Sales and installations of commercial solar energy systems equipment in the cities listed below are subject to local tax. For these cities, report receipts from sales and installations of commercial solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. To claim a credit, for the NYS, MCTD (if applicable), and local tax, follow the special reporting rules as instructed above for residential sales and installations.

City	Credit rate	City	Credit rate	City	Credit rate
Ithaca	6½%	New Rochelle	5½%	Yonkers	5½%
Mount Vernon	5½%	White Plains	5½%		

See Publication 718-CS, *Local Sales and Use Tax Rates on Sales and Installations of Commercial Solar Energy Systems Equipment*, for a listing of the local jurisdictions that enacted this exemption and the rates in effect in those localities that did not enact the exemption.

**10 Column C – Taxable sales and services** — Report taxable sales for each jurisdiction in NYS where delivery of sales and services occurred. **Do not** include sales tax in this amount.

**Credits against sales and services** — Credits that can be identified by locality must be taken on the appropriate line in Step 3. If the result is a negative number, precede it with a minus sign (-). Examples of such credits include:

- Tax paid on property purchased in bulk and stored, but not used by the purchaser, and subsequently shipped for use in another jurisdiction.
- Tax paid on property fabricated, assembled, processed, printed, or imprinted in one jurisdiction, that was shipped for use in another jurisdiction.
- Tax paid on canceled sales, returned merchandise, and bad debts.
- Tax paid on construction materials resold or incorporated into realty in another jurisdiction.
- Tax paid by a veterinarian on drugs and medicines used in certain veterinary services.

**11 Column D – Purchases subject to tax**

- Purchases outside NYS: Report the full amount of purchases made outside NYS of tangible personal property and services used in your business in NYS on which no NYS tax was paid.
- Purchases in NYS in one jurisdiction/use in another jurisdiction: Report the full amount of any tangible personal property or services purchased for use in your business if the tax rate is higher in the jurisdiction where the property or services are used than the tax rate in the jurisdiction where you purchased the property or services.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases on the jurisdiction line where you originally paid the tax.

Do not include in Column D purchases of property or services purchased for resale or which are exempt, or taxable sales and services reported in Column C.

**12 Column E – Tax rate** — Tax rates for the period are printed in Column E in percentage formats.

**13 Column F – Sales and use tax** — For each jurisdiction for which you reported sales, purchases, or credits, add the amounts in Columns C and D, then multiply the total by the tax rate in Column E, one line at a time. Enter the result in Column F.  $(C + D) \times E = F$ .

This result may be a net credit, which you should identify by preceding it with a minus sign (-). **Note:** Any net credits should be subtracted when totaling the column.

**Note:** You must remit with your return any amount collected as tax even if the amount collected is in excess of the actual tax due.

**14 Column totals**

- On page 2, separately subtotal Column C (box 6), Column D (box 7), and Column F (box 8). Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotaling each column. Transfer the box 6, 7, and 8 amounts to page 3, boxes 9, 10, and 11, respectively.
- On page 3, separately total Column C (box 12), Column D (box 13), and Column F (box 14). Include the column subtotals from page 2 (entered in boxes 9, 10, and 11) when totaling each column. Enter the box 14 amount in Step 6.

## STEP 4

**15 Calculate special taxes** — Enter taxable receipts from sales or uses of passenger car rentals and of information and entertainment services furnished via telephony and telegraphy on the appropriate lines in Column G. Multiply the taxable receipts (Column G) of passenger car rentals outside the MCTD by the tax rate indicated. Enter the resulting tax in Column J. Multiply the taxable receipts (Column G) of passenger car rentals within the MCTD by the tax rate indicated. Enter the resulting tax in Column J. Multiply the taxable receipts (Column G) of information and entertainment services furnished via telephony and telegraphy by the tax rate indicated. Enter the resulting tax in Column J.

**16 Total special taxes** — Add the three lines in Column J and enter the total in box 15. Also enter the box 15 amount in Step 6.

## STEP 5

**17 Credit for prepaid sales tax on cigarettes**

Enter your credit for prepaid sales tax on cigarettes, if any, in Column K.

**18 Overpayment being carried forward from a prior period**

If you had a negative balance due on a return that you filed for a prior period and submitted a Form AU-11 that has already been approved, enter the amount that you would like to claim as a credit on this return.

**19 Advance payments** — Enter the total amount of any advance payments that were reported on and paid with Form ST-330, *Sales Tax Record of Advance Payment*.

**20 Total tax credits, advance payments, and overpayments** — Add Column K and enter the total in box 16. Also enter the box 16 amount in Step 6.

## STEP 6

**21 Calculate taxes due** — Enter the amounts from box 14, *Sales and use tax*, box 15, *Total special taxes*, and box 16, *Total tax credits and advance payments* in the appropriate spaces. Add boxes 14 and 15, and subtract box 16. Enter the result in box 17.

## STEP 7

**22 Vendor collection credit** — The Tax Law provides you with a credit equal to 5% of the taxes and fees reported on your return. The maximum vendor collection credit you can claim on your return is \$200.

You can receive this credit **only** if you file your return on time and pay the full amount due. If you file on time but do not pay the full amount due, or if you file late, you cannot claim this credit. Enter 0 in box 18 and go to Step 7B.

If you qualify, calculate your vendor collection credit in Step 7A. If the result is less than \$200, enter the result in box 18. If the result is equal to or more than \$200, enter only \$200 in box 18.

To calculate your vendor collection credit, add the amount in box 14 to the amount in box 15. If you file Schedule FR, enter the amount from Step 6, box 17 of that form (be sure to enter this amount as a positive number) and add it to the amount determined above (box 14 + box 15). Multiply the result by the credit rate. If the credit amount is less than \$200, enter the amount of the credit in box 18. If the credit amount is equal to or more than \$200, enter \$200 in box 18.

**23 Determine penalty and interest** — If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit. Penalty and interest are calculated on the amount in box 17, *Taxes due*. **The minimum penalty for late filing is \$50.** For penalty information, see *Penalty computation*. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

You can estimate your penalty and interest by visiting our Web site and clicking on *Online Services*, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?*). Enter this amount in box 19.

### Penalty computation

- For failure to file a return on time with **no tax due**, the penalty is \$50.
- For failure to file a return on time **with tax due**, the penalty is:

**For 1-60 days late**, 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than \$50.

**For 61 or more days late**, the greater of:

- 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.3); or
- the lesser of \$100 or 100% (1.0) of the tax due, but not less than \$50.



- For failure to pay tax, even though the return is filed on time, the penalty is 10% (.1) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.3).

## STEP 8

**24 Calculate total amount due** — If you were eligible for and claimed the vendor collection credit in Step 7, subtract the box 18 credit amount from box 17 (*Taxes due*) and enter the result.

If you are filing late and you entered penalty and interest in box 19, add box 19 to box 17 (*Taxes due*) and enter the result.

If you are not claiming the vendor collection credit and not entering penalty and interest, enter the box 17 amount as your *Total amount due*.

**Payment information** — Make your check or money order for the *Total amount due* payable to **New York State Sales Tax**.

On your check or money order, write your sales tax ID#, **ST-100**, and **8/31/14**. Enclose your payment with Form ST-100 to ensure that your payment is properly credited to your account.

If your payment is returned by a bank, the Tax Department is allowed by law to charge a \$50 fee for nonpayment. However, if the payment is returned as a result of an error by the bank or department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

If the total amount due is an overpayment, you may either claim a credit on your next return or apply for a refund. To claim a credit next quarter, enter the overpayment amount in Step 5 of your next return and attach substantiation.

To apply for a refund, file Form AU-11, unless the overpayment is for prepaid sales tax on motor fuel or diesel motor fuel.

If the overpayment amount is a credit for prepaid sales tax on motor fuel or diesel motor fuel sold at retail, you must file:

- Form FT-949, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations*;
- Form FT-950, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations*;
- Form FT-1007, *Application for Refund of Prepaid Sales Tax on Highway Diesel Motor Fuel Sold at Retail Service Stations*; or
- Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

**Do not attach the refund application** (Form AU-11; AU-12; FT-949 or FT-950; FT-1007 or FT-1010) **to your return**. You **must** file the application **separately** and mail it to the address shown on that form.

## STEP 9

**25 Third-party designee** — If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this sales tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also, enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this return. You may designate the same representative, or another representative, on future returns.

## 26 Sign and file this return.

### Signatures required

- Web File** — Your return will be considered electronically signed once the Web File process has been completed.
- Paper return** (if you are not required to Web File) — If you are a sole proprietor, you must sign the return and print your name, title, date, and telephone number. If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, date, and telephone number.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, preparer identification number, address, and telephone number.

**Please be sure to keep a copy of your completed return for your records.**

**Paid preparer identification numbers** — New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available on our Web site. See *Need help?* below.) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at [www.irs.gov](http://www.irs.gov).)

### Where to file your return and attachments

See page 4 of Form ST-100 to determine where to send your completed return, attachments, and payment if you are not required to Web File. If you are not using the U.S. Postal Service, see *Private delivery service address* below.

**Private delivery service address** — To use a private delivery service, see Publication 55, *Designated Private Delivery Services*.

### Need help?



Visit our Web site at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features



**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): (518) 485-5082

**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.