

New York State Department of Taxation and Finance - Sales Tax
New York State and Local Sales and Use Tax
Application for a Direct Payment Permit

Read instructions on back before completing

Applicant's name	Do Not Write in the Spaces Below
Street address	Permit number DP
City and State	Effective date
ZIP code	
Certificate of Authority Identification Number	

Describe type of business conducted:

Attach statement of facts *(see instructions)*

Certification

1. I am requesting a Direct Payment Permit in order to pay the tax on taxable materials and services directly to the Department of Taxation and Finance at the time of use, rather than to the vendor at the time of purchase and to include such payments with the quarterly or monthly sales and use tax return.
2. I certify that a place of business is maintained within New York State.
3. I certify that timely returns have been filed and all taxes due have been paid for the four (4) quarterly sales tax reporting periods prior to the date of this application. **(Note: If presently filing returns on an annual basis, the attached Statement of Facts should include a request to be put on a quarterly filing basis.)**
4. I understand:
 - (a) Taxes must be collected on taxable sales and reported on Forms ST-100, ST-809 or ST-810.
 - (b) A tax status determination of the property or service purchased must be made by the permit holder on the date upon which the property or service is used, and tax remitted (where due) for the appropriate period.
 - (c) All substantiating records will be kept in the files for at least three (3) years after the date of the quarterly return to which they relate.
 - (d) A Direct Payment Permit can be revoked upon failure to keep the above records and file timely sales tax returns with the payment of the taxes due or for any violation of the New York State Sales and Use Tax Law. I also understand that interest and penalty charges will be imposed for failure to make timely payments of all sales and use taxes due.

 Signature of owner, partner, officer of corporation, etc.

 Title

 Date

Instructions

- a. Indicate business name, address and identification number as it appears on the Certificate of Authority. **Do not** make any entries in the spaces indicated for permit number or effective date.
- b. Clearly describe the type of business conducted. (For example: plumbing and heating contractor, appliance manufacturer, retail building materials and construction.)
- c. Attach a statement of facts which includes the following:
 1. The specific reasons a Direct Payment Permit is needed.
 2. A description of the method to be used to account for use tax, including the types of records which will be kept.
 3. Any other facts that the applicant wishes to be considered as a basis for issuing the permit.
- d. Sign and date the application.
- e. Mail the completed application to:

Field Audit Management
Sales Tax Section
Bldg 9 Room 400A
W A Harriman Campus
Albany NY 12227

Keep one copy of this application for your records