

THE 2009 NORTHEAST ASTRONOMY FORUM & TELESCOPE SHOW
NEW YORK STATE SALES TAX ISSUES

This document addresses the issue of the collection of sales tax at NEAF. If you do not plan to make direct sales at NEAF, you need not read any further.

All NEAF exhibitors must comply with the sales tax laws of the State of New York. To this end, we are required to notify you that form DTF-17 that must be completed and mailed to the New York State Tax Department in Albany. The address to which completed forms must be sent is printed at the bottom of the reverse side of form DTF-17.

It will be your responsibility to determine whether or not you are required to apply for a tax certificate and collect sales tax. You can do this by obtaining and reading three publications with pertinent information – Publication 750, Publication 750-1 and Publication 910. Form DTF-17 and the instructions for completing it are included in Publication 750. You can get these publications three different ways.

1. By mail by calling 1-800-462-8100
2. By fax by calling 1-800-748-3676
3. By downloading from the internet using the 3 URL's below.

www.tax.state.ny.us.pdf.publications/sales/pub750_1298.pdf	sales tax regulations
www.tax.state.ny.us.pdf.publications/sales/pub750_1_200.pdf	update to regulations
www.tax.state.ny.us.pdf.publications/sales/pub910_100.pdf	NAICS Codes

Questions regarding the completion of form DTF-17 can be resolved by contacting the NY State Tax Department at 1-800-225-5829 between the hours of 8:30AM and 4:25PM (eastern time). Lines on the form that you will likely need assistance with are (1) which box to check on line 1; (2) lines 7 and 8; and (3) line 11.

One of the three descriptions and NAICS codes below (to complete line number 17 on DTF-17) should apply to you or your business.

Retail store	NAICS Code = 453998
Show Vendors	NAICS Code = 454390
Manufacturers	NAICS Code = 339900

Tax Certificates MUST be displayed in your booth during show hours.

The rate at which tax must be computed, charged and collected is indicated in the official publications.