



Eastern Contractors  
Association, Inc.



Northeastern Subcontractors  
Association



Associated General Contractors  
of New York State

## NYS SALES TAX REQUIREMENTS FOR THE CONSTRUCTION INDUSTRY

**DATE:** Wednesday, April 17, 2013

**TIME:** 6:00 - 9:00 p.m.  
(Light Dinner Beginning at 5:30 pm)

**PLACE:** Building Industry Center, 6 Airline Drive, Albany, New York

**COST:** \$60 per person for Members of NESCA, AGC or ECA  
\$75 per person for Non-Members  
(price includes buffet dinner & sales tax manual)

**INSTRUCTORS:** Michael B. Infantino, Associate Attorney, NYS Dept. of Taxation and Finance  
Richard Graf, Tax Auditor 3, NYS Dept. of Taxation and Finance

**\*PAYABLE TO NORTHEASTERN SUBCONTRACTORS ASSOCIATION, INC.\***

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Sales tax requirements for contractors, subcontractors and material suppliers in New York can be extremely confusing, and subject to much misinterpretation. Generally, consumers of goods and services pay sales tax and sellers of goods and services collect sales tax and turn it over to the State. However, the rules for sales tax applied to construction industry activities are much more complex. Depending on whether you are a supplier who does no contracting, a contractor doing work for an exempt owner, a contractor doing a capital improvement or a contractor doing a repair, your sales tax obligations will be different, and in some cases very confusing. Often, this confusion can lead to non-compliance, which in turn can lead to audits and unexpected sales tax liability.

At this seminar, our instructor will review the proper application of sales tax to different construction activities and the use of the various sales tax certificates such as: Certificate of Capital Improvement; Resale Certificate; Contractor Exempt Purchase Certificate; Exempt Organization Certificate; and Exempt Use Certificate. Other issues to be covered include: exemption for tractors, trailers or semi-trailers; sales tax on shipping & transportation charges; the concept of dominion and control; sales tax on IDA's; sales tax on manufacturing operations; remittance of sales tax by construction materialmen; bad debts/recovery of sales tax; how to apply for a credit or refund; how to petition for an advisory opinion; sales tax audits; taxpayer bill of rights; and more.

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6 Airline Drive ❖ Albany, New York 12205

AGC of NYS: 518-456-1134

ECA: 518-869-0961

NESCA: 518-869-9800

**REGISTRATION FORM**

**NYS SALES TAX REQUIREMENTS FOR  
THE CONSTRUCTION INDUSTRY**

**April 17, 2013 \* 6 Airline Drive, Albany, NY \* 6:00-9:00 p.m.**

Registration Fee      - \$60 per person - Members of NESCA, AGC or ECA  
                                 - \$75 per person - Non-members

Name \_\_\_\_\_ Company \_\_\_\_\_

Address \_\_\_\_\_

Telephone # \_\_\_\_\_ Fax # \_\_\_\_\_

E-Mail Address \_\_\_\_\_

Additional Attendees \_\_\_\_\_

Check is enclosed (payable to NESCA)

Please charge my credit card (circle one): Visa, MC, AMEX

Card # \_\_\_\_\_

Name of Cardholder \_\_\_\_\_ Exp. Date \_\_\_\_\_

Billing Address \_\_\_\_\_

Total Charge Amount \$ \_\_\_\_\_ Security Code \_\_\_\_\_

Signature \_\_\_\_\_

**Membership Affiliation (please circle)**

ECA            AGC            NESCA            NON-MEMBER

**Mail registration form with check to:**

**Northeastern Subcontractors Association, Inc.  
6 Airline Drive  
Albany, New York 12205  
Fax No. 518/869-5342**

**NO REFUNDS FOR CANCELLATIONS MADE AFTER 12:00 NOON,  
APRIL 16, 2013**