



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 8, 2020

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: \$75 per person for Members of NESCA, AGC or ECA
\$90 per person for Non-Members
(price includes buffet dinner & sales tax manual)

INSTRUCTORS: Dean Badar and David Lindhurst, NYS Department of Taxation and Finance

PAYABLE TO NORTHEASTERN SUBCONTRACTORS ASSOCIATION, INC.

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 instructors 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: 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.

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 8, 2020 * 6 Airline Drive, Albany, NY * 6:00-9:00 p.m.

Registration Fee - \$75 per person - Members of NESCA, AGC or ECA
 - \$90 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

or

Email: info@nesca.org

**NO REFUNDS FOR CANCELLATIONS MADE AFTER 12:00 NOON,
APRIL 7, 2020**