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Renewal of Sales Tax Certificate of Authority

New York State is randomly selecting all registered sales tax vendors for renewal of their sales tax Certificate of Authority. This renewal process will be on a staggered schedule through 2012. The New York State Department of Taxation and Finance will send notification to vendors when they are required to renew their sales tax Certificate of Authority. Vendors are only required to register once during this three year period and they can not apply for renewal until notification is received.

Instructions to apply for renewal are indicated in the notification letter. The easiest and fastest way to apply is online. If a vendor is required to file an annual sales tax return, there is no application fee. A \$50 fee is required from vendors that must file quarterly or monthly sales tax returns.

Renewal of sales tax certificate of authority is mandatory for all registered sales tax vendors.



If a vendor fails to renew its sales tax Certificate of Authority before the expiration date on the notification letter, it will be illegal for the vendor to conduct business, subject to New York State sales and use tax law. The vendor may be subject to a misdemeanor and a penalty of up to \$10,000.

If the vendor is out of business, it does not need to renew the sales tax certificate of authority, but must close its sales tax account with the New York State Department of State. **h**

For more information, contact Glenn C. McCoy, principal in charge of the State and Local Tax Group, at (212) 792-4950, GMcCoy@hrrllp.com.

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