

Instructions

Purpose of Form IT-135 — If the sales or use tax reported on your personal income tax return or sales and use tax return is for one or more items or services costing \$25,000 or more each, excluding any charges for shipping and handling, complete this form and attach it to your return.

For information on the sales and use taxes and who may report and pay these taxes on their personal income tax return or sales and use tax return, see the instructions for Form IT-200, IT-201, IT-203, or IT-205. Also see Publication 774, *Purchaser's Obligations to Pay Sales and Use Taxes Directly to the Tax Department, Questions and Answers*. You may not report sales or use tax on Form IT-100.

Specific instructions

Name(s) and social security number(s) (SSN) or employer identification number (EIN)

Enter the name and SSN, or the EIN of the estate or trust, exactly as they appear on your personal income tax or sales and use tax return to which you are attaching this form. Enter the spouse's name and SSN, if applicable.

Column C — Seller's name and address

Enter the name and address of the seller from which you purchased the item or service. If you purchased the item or service over the Internet, also include the Internet address of the seller in this column.

Column D — Delivery address and address of use

Enter the address to which the item or service was delivered and the location of use, if different.

Column E — Purchase price

Enter the purchase price from Worksheet 2, column A, or Worksheet 3, column A, if applicable, in the personal income tax instructions (sales or use tax line) for Form IT-200, IT-201, or IT-203; or from Worksheet 1, column A, in the personal income tax instructions (sales or use tax line) for Form IT-205; or from Worksheet 2, column A, or Worksheet 3, column A, of Form ST-140 or ST-141. For more information about computing the purchase price subject to sales or use tax, see the specific sales and use tax instructions for your return.

Column F — Tax paid to another taxing jurisdiction

Enter the amount of tax paid to another taxing jurisdiction from Worksheet 2, column D, or Worksheet 3, column D, if applicable, in the personal income tax instructions (sales or use tax line) for Form IT-200, IT-201, or IT-203; or from Worksheet 1, column D, in the personal income tax instructions (sales or use tax line) for Form IT-205; or from Worksheet 2, column D, or Worksheet 3, column D, of Form ST-140 or ST-141. For more information, see the instructions for column D in the specific sales and use tax instructions for your return.

Attach this form to your 2004 Form IT-200, IT-201, IT-203, IT-205, ST-140, or ST-141. If you need more space, attach additional sheets that have the **same format and information** as the chart above. Be sure to include your name(s) (as shown on your personal income tax or sales and use tax return) and SSN(s) or EIN(s) on all attachments.
