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When you have a sales tax problem,  
*we are the solution!*

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December 2012

### Does Santa Pay Sales Tax?

Did you ever wonder if Santa has to pay New York State sales and use tax? To the best of my knowledge Santa lives in the North Pole and therefore he is NOT a New York resident. However, recently I have seen him operating a business in the mall where he takes pictures with little children. Additionally, after work he usually runs over to various supermarkets to ring a bell and solicit donations.



I think Santa has enough New York State activities that his presence in New York is more than de minimis and he has an obligation to collect and remit New York sales and use tax. Unfortunately, photography services are generally subject to sales tax in New York, and Santa must collect sales tax on the sale of photographs to the children.

And for those of us that have been nice and expect to find presents under a tree, Santa has another tax problem. He has spent the past year building lots of presents. My guess is that he has all of the raw materials for the presents shipped to the North Pole and hasn't paid any sales tax on those materials.

You guessed it, Santa owes use tax on the cost of the raw materials on all of those presents he gives away in New York...



### Thank You!

In all seriousness, I want to take this opportunity to THANK all of our clients, friends, and fellow professionals for all of their trust and support this past year. I want to wish everyone and their families a happy holiday season and a healthy new year. And of course, let's give our children an extra hug this year!

### About Us

We are a dedicated team of tax professionals who have committed our careers to helping businesses and fellow professionals with tax problems. Since the only work we are focused on is solving tax problems, businesses never have to be concerned that we will try to sell them other services they do not need. And professionals never have to be concerned with us encroaching on their client relationships, because we view you, our fellow professional, as our client.

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