



# Instructions for Form ST-141

## Individual Purchaser's Periodic Report of Sales and Use Tax

# ST-141-I

(2/24)

### General information

**Casual sales and use tax Web File** – You can now file and pay your sales and use tax online. Create an Online Services account by visiting our website (see *Need help?*).

### Who may use Form ST-141?

- Individuals, estates, and trusts generally report unpaid sales and use tax on their New York State personal income tax return (if one is being filed) or on Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*. However, individuals, estates, and trusts may use Form ST-141 to report and pay sales or use tax on other than an annual basis, or to report an unpaid sales or use tax liability prior to the close of their annual reporting period.
- Individuals, estates, and trusts operating a business in New York State as sole proprietors that are not registered or required to be registered for New York State sales tax, must report and pay sales or use tax on their New York State personal income tax return, Form ST-140, or Form ST-141.
- Individuals, estates, and trusts must use Form ST-141 to report and pay the 20% supplemental use tax on all retail purchases of vapor products when the supplemental sales tax has not been paid.

**Note:** If you file an income tax return for the current year, do not include any sales and use tax reported and paid with this form when completing that income tax return.

### Who may not use Form ST-141?

- **An individual, estate or trust that is registered, or required to be registered, for sales tax purposes** – All sales and use taxes owed with respect to business purchases must be reported and paid with periodic sales and use tax returns.
- **Businesses, such as corporations, partnerships, limited liability companies, and limited liability partnerships operating in New York State that are not registered or required to register for sales tax** – These businesses must report their sales and use tax liability by filing Form ST-130, *Business Purchaser's Report of Sales and Use Tax*. For more information, see Tax Bulletin *Use Tax for Businesses* (TB-ST-910).
- **Anyone purchasing a motor vehicle, trailer, all-terrain vehicle, vessel (boat), or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles** – You must pay the sales tax due directly to the New York State Department of Motor Vehicles. See Tax Bulletin *Motor Vehicles, Vessels, and Trailers* (TB-ST-590).

### When do you owe sales or use tax?

New York State and local sales tax is imposed on taxable property and services purchased by or delivered to a New York State resident in New York State. In most instances, when you purchase a taxable item or service in the state, or if it is delivered to you in the state, the seller will collect sales tax from you. The seller will then remit the tax to the Tax Department.

Use tax is imposed on taxable items or services used in New York State when the sales tax has not been paid. If sales tax has not been collected by the seller on a taxable sale, or if taxable items or services are used in New York State and the New York State and local sales tax has not been collected, you must report and remit the tax directly to the Tax Department.

For purposes of use tax, taxable property or services are generally the same items or services that would be subject to New York sales tax if sold in New York State. For more information on taxable and exempt goods and services, see

Tax Bulletin *Quick Reference Guide for Taxable and Exempt Property and Services* (TB-ST-740).

(You may be eligible for a credit for sales or use tax paid to another state. See *Column D – Tax paid to another taxing jurisdiction* below.)

However, you are not required to pay state or local sales or use tax on any property or service that you bring into New York State that you purchased outside of the state before you became a resident of New York State.

### Additional local tax

You may owe an additional local tax if you are a resident of a locality (county or city) at the time of purchase and you:

- bring property into that locality which you purchased in another locality in New York State that has a lower tax rate;
- bring property into that locality on which you had a taxable service performed in another locality in New York State that has a lower tax rate; or
- purchase a service (such as an information service) for use in that locality which you purchased in another locality in New York State that has a lower tax rate.

However, you are not required to pay any additional local tax on any property or service that you bring into a locality in New York State that you purchased outside that locality before you became a resident of that locality.

### Vapor Products

A 20% supplemental sales tax is imposed on all vapor products sold at retail in New York State. The 20% supplemental tax is in addition to the state and local sales and use tax.

*Vapor product* means noncombustible liquids and gels (with or without nicotine) that are manufactured into a finished product for use in an electronic cigarette, cigar, cigarillo, pipe, vaping or hookah pen, or similar device. Vapor products do not include any product approved by the United States food and drug administration as a drug or medical device or manufactured and dispensed as medical marijuana.

A 20% use tax is imposed on the purchaser when the supplemental sales tax has not been collected by the seller. The supplemental use tax on vapor products must be computed separately from the state and local use tax on vapor products.

**Example:** *Customer A, residing in a county where the tax rate is 8%, purchases a vapor product through a retail website for \$10 (including shipping) from a business that is not required to collect New York State sales tax.*

*The use tax and supplemental tax due on the vapor product are computed as follows:*

<i>Sales price of vapor product</i>	<i>\$10.00</i>
<i>State and local use tax due at 8% (\$10 x .08)</i>	<i>.80</i>
<i>Supplemental use tax due at 20% (\$10 x .20)</i>	<i>2.00</i>

*Customer A owes New York State \$2.80 in tax.*

See TSB-M-19(3)S, *Vapor Products Dealer Registration and Filing Requirements*.

**Note:** For purposes of these instructions, the word *tax* will be used to refer to either the sales tax or the use tax, or both.

### Peer-to-peer car sharing

A 6% special tax is imposed on the gross receipts paid by a shared vehicle driver for the use of a shared vehicle under a peer-to-peer car sharing program in New York State. *Peer-to-peer car sharing* means the authorized use of a shared vehicle by an individual other than the vehicle's owner through

a peer-to-peer car sharing program. It is presumed that every transfer of possession of a shared vehicle to a shared vehicle driver anywhere in New York State is subject to the special tax on peer-to-peer car sharing until the contrary is established.

This special tax is in addition to the state and local sales and use taxes imposed on peer-to-peer car sharing. For more information, see TSB-M-22(1)S, *Special Taxes on Peer-to-Peer Car Sharing*.

## Who is a New York State resident?

Generally, for sales and use tax purposes, a resident includes anyone who maintains a permanent place of abode in New York State. You can be a resident of more than one locality, more than one state, or both.

### Permanent place of abode

A permanent place of abode is a dwelling place that you or another person maintains for your use on other than a temporary basis.

Your dwelling may be:

- a home;
- an apartment or flat;
- a room, such as in a hotel, motel, boarding house, club, or institutional residence hall;
- armed forces housing (on or off a military base or reservation);
- a trailer, mobile home, or houseboat;
- a second home; or
- any other premises in New York State.

**Note:** You may be a resident of more than one locality and state if you maintain multiple places of abode.

For sales and use tax purposes, individuals, estates, and trusts may be considered New York State residents even if they are not considered to be New York State residents for personal income tax purposes.

For example, persons maintaining a permanent place of abode in New York who do not spend more than 183 days a year in the state, college students, and military personnel may all be residents for sales and use tax purposes even if they are not residents for income tax purposes.

### Conducting business in New York State

An individual, estate, or trust conducting business in the state owes sales or use tax on taxable property or services used in the business in New York State.

## What purchases are subject to sales or use tax?

Purchases of taxable property or services used in New York State when the sales tax has not been paid, including purchases made outside of New York State that were delivered or brought in for use in the state, are subject to sales or use tax.

Some common situations in which you may owe use tax include:

- purchases of taxable property or services made outside of New York State that you brought back to New York State;
- purchases of taxable property or services made over the Internet, from catalogs, or by phone from businesses that are located outside of New York State;
- purchases of taxable property or services on an Indian reservation (except for purchases subject to Oneida Nation taxes).

### Examples:

- *You buy furniture in Massachusetts and you bring the furniture to New York State to use in your home. You owe New York State and local use tax on the furniture.*

- *While in Florida attending a business meeting, you purchase equipment that will be used by your business in New York State. The seller ships the equipment to your business. The seller does not collect New York State sales tax. You owe New York State and local use tax on the cost of the equipment, including any charge for shipping and handling.*
- *You buy a computer through a retail website from a business that does not collect New York State sales tax. It is delivered to your business in New York State. You owe New York State and local use tax on the cost of the computer, including any charge for shipping and handling.*
- *You take your stereo equipment to Connecticut to be repaired. After it has been fixed, you bring it back to New York to use it in your home. You owe New York State and local use tax on the repair service.*

## Purchases where the taxable property or services are used in a different local taxing jurisdiction than where they were purchased or delivered

Local sales tax rates vary by jurisdiction (city, county, and so on) within New York State. The amount of tax you owe for an item or service is generally determined by the rates in effect where you live, or where your business uses the item or service. Therefore, even though New York State and local sales tax may have been collected where you purchased an item or service, if the local tax was collected at a rate that is lower than the rate at the location where you use the item or service, you will owe the difference in use tax. However, if the local tax was collected at a rate that is higher than the rate in effect where you use the item or service, you are not entitled to a refund of the difference.

### Examples:

- *You purchase and pay sales tax on office supplies in a locality in New York State with a lower tax rate than the rate where your business uses the supplies. When you bring the supplies to your office, you will owe tax for the difference between the rate in the locality of the business location where you use the supplies and the rate in the locality where you purchased and took delivery of the supplies.*
- *You purchase and pay sales tax on merchandise in a locality in New York State with a lower tax rate than the rate where you live and use the merchandise. When you bring the merchandise home, you will owe tax for the difference between the rate in the locality of your home and the rate in the locality where you purchased the merchandise.*

For additional information on use tax, see Tax Bulletin *Use Tax for Individuals (Including Estates and Trusts)* (TB-ST-913).

## What happens if I do not pay the sales or use tax due?

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts both routine and special audits to promote compliance. In addition, the U.S. Customs Service provides the department with information from customs declarations filed by New York State residents returning from overseas travel. The department also obtains information on sales to New York State residents under information exchange agreements with other states.

## Instructions for Worksheets 1, 2, 3, and 4

### Column A – Purchase price or taxable receipts

The tax is generally computed on the consideration given, or contracted to be given, for an item or service, including any shipping or handling charges the seller makes. Consideration is the dollar value of all amounts paid for any property or service, including:

- money;
- bartered goods or services;
- assumption of liabilities;
- fees, rentals, royalties;

- charges that a purchaser, lessee, or licensee is required to pay (such as a delivery charge); and
- any other agreement for payment.

**Six-month rule**

There are certain instances when a New York State resident's use tax is not based on the purchase price of the item or service. If you used the item or services outside of New York State for more than six months prior to bringing the item or service into New York State, the amount subject to tax is the lesser of the purchase price, or the current market value at the time you brought the item or service into New York State. In these instances, a lower amount of tax may be due.

**Example:** *You are a New York State resident, and you have a camp in Vermont. You buy a lawn mower in Vermont to use at the camp. A year later you bring the lawn mower into New York State for use at your home. Because the lawn mower was used outside New York State for more than six months, you would owe use tax based on the fair market value of the lawn mower at the time you brought it into New York State.*

**Column B – Rate**

The tax rate to use is determined as follows:

If the property or service is delivered to you in New York State, the tax is computed at the combined state and local rate in effect in the locality where the delivery occurs, regardless of where you reside. The rate that applies is the rate in effect at the time of delivery.

If you are a New York State resident for sales and use tax purposes and you purchase property or services outside New York State that you bring into New York State to your jurisdiction of residence, compute the tax at the combined state and local rate in effect where you reside. The rate that applies is the rate in effect at the time you brought the property or service into that jurisdiction.

In addition, if you use the property or service in another locality in New York State, you owe tax to the second locality if you were a resident of that locality at the time of the purchase, and its rate is higher than the rate in effect where you made the purchase.

**Column D – Tax paid to another taxing jurisdiction**

If you paid state or local sales tax on your purchase of property or services outside of New York State, you may be eligible for a credit against your New York State use tax for the tax paid to the other state or local jurisdiction. To determine whether the tax you paid qualifies for a credit against New York State and local tax, see *Tax Bulletin Reciprocal Credit for Sales or Use Taxes Paid to Other Taxing Jurisdictions* (TB-ST-765). If you bought the item or service in a locality in New York State other than the New York locality where you reside, the tax you paid at the time of purchase may be claimed as a credit against the tax due in the New York locality where you reside. Federal excise taxes and customs duties and taxes and fees you paid in foreign countries are not allowed as a credit against any New York State or local sales or use tax that you owe.

**Paid preparer's responsibilities**

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *Excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

**Be sure to keep a copy of your completed return for your records.**

**Fee for payments returned by banks**

If your payment is returned by a bank, the Tax Department is allowed by law to charge a \$50 fee for nonpayment. However, if the payment is returned as a result of an error by the bank or department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

**Where to file**

Send your completed report and a check or money order payable in U.S. funds to **New York State Sales Tax** for the tax due, to:

**NYS SALES TAX PROCESSING**  
**PO BOX 15173**  
**ALBANY NY 12212-5173**

**Private delivery services** – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

**Privacy notification**

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

**Need help?**



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

**Telephone assistance**

Sales Tax Information Center: 518-485-2889  
 To order forms and publications: 518-457-5431  
 Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service

(Chart 1 is on page 4)

## Chart 1

### New York State Sales and Use Tax Rates by Jurisdiction

The chart below shows the combined state and local tax rates. Use these rates for your entries in the Worksheets on Form ST-141.

New York City comprises five counties. These counties are also boroughs whose names are more widely known. The counties, with borough names shown in parentheses, are Bronx (Bronx), Kings (Brooklyn), New York (Manhattan), Queens (Queens), and Richmond (Staten Island).

Taxing jurisdiction	Tax rate %	Taxing jurisdiction	Tax rate %	Taxing jurisdiction	Tax rate %
Albany	8	Herkimer	8¼	Saratoga (outside the following)	7
Allegany	8½	Jefferson	8	Saratoga Springs (city)	7
Broome	8	Lewis	8	Schenectady	8
Cattaraugus (outside the following)	8	Livingston	8	Schoharie	8
Olean (city)	8	Madison (outside the following)	8	Schuyler	8
Salamanca (city)	8	Oneida (city)	8	Seneca	8
Cayuga (outside the following)	8	Monroe	8	Steuben	8
Auburn (city)	8	Montgomery	8	Suffolk	8⅝
Chautauqua	8	Nassau	8⅝	Sullivan	8
Chemung	8	New York City	8⅞	Tioga	8
Chenango (outside the following)	8	Niagara	8	Tompkins (outside the following)	8
Norwich (city)	8	Oneida (outside the following)	8¾	Ithaca (city)	8
Clinton	8	Rome (city)	8¾	Ulster	8
Columbia	8	Utica (city)	8¾	Warren (outside the following)	7
Cortland	8	Onondaga	8	Glens Falls (city)	7
Delaware	8	Ontario	7½	Washington	7
Dutchess	8⅞	Orange	8⅞	Wayne	8
Erie	8¾	Orleans	8	Westchester (outside the following)	8⅝
Essex	8	Oswego (outside the following)	8	Mount Vernon (city)	8⅝
Franklin	8	Oswego (city)	8	New Rochelle (city)	8⅝
Fulton (outside the following)	8	Otsego	8	White Plains (city)	8⅝
Gloversville (city)	8	Putnam	8⅝	Yonkers (city)	8⅞
Johnstown (city)	8	Rensselaer	8	Wyoming	8
Genesee	8	Rockland	8⅝	Yates	8
Greene	8	St. Lawrence (outside the following)	8		
Hamilton	8	Ogdensburg (city)	8		

*(Chart 2 is on page 5)*

## Chart 2

### Local Sales and Use Tax Rates on Clothing and Footwear

The chart below shows the local tax rates for jurisdictions that impose tax on purchases of clothing and footwear costing less than \$110 per item or per pair, excluding shipping and handling.

Use these rates for your entries in the worksheets on Form ST-141.

If the rate for your locality is 0, no state or local tax is due on clothing and footwear costing less than \$110.

Sales of clothing and footwear costing \$110 or more are subject to full state and local tax.

Taxing jurisdiction	Tax rate %
Albany County	4
Allegany County	4½
Broome County	4
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Cayuga County (outside the following)	4
Auburn (city)	4
Chautauqua County	0
Chemung County	4
Chenango County (outside the following)	0
Norwich (city)	1½
Clinton County	4
Columbia County	0
Cortland County	4
Delaware County	0
Dutchess County	0
Erie County	4¾
Essex County	4
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Greene County	0
Hamilton County	0
Herkimer County	4¼
Jefferson County	4
Lewis County	4
Livingston County	4
Madison County (outside the following)	4
Oneida (city)	4
Monroe County	0
Montgomery County	4
Nassau County	4⅝
New York City	0
Niagara County	4
Oneida County (outside the following)	4¾
Rome (city)	4¾
Utica (city)	4¾

Taxing jurisdiction	Tax rate %
Onondaga County	4
Ontario County	3½
Orange County	4⅛
Orleans County	4
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
<b>Putnam County</b>	<b>0</b>
Rensselaer County	4
Rockland County	4⅜
St. Lawrence County (outside the following)	4
Ogdensburg (city)	4
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County	4
Schoharie County	4
Schuyler County	4
Seneca County	4
Steuben County	4
Suffolk County	4⅝
Sullivan County	4
Tioga County	0
Tompkins County (outside the following)	4
Ithaca (city)	4
Ulster County	4
Warren County (outside the following)	3
Glens Falls (city)	3
Washington County	3
Wayne County	4
Westchester County (outside the following)	4⅜
Mount Vernon (city)	4⅜
New Rochelle (city)	4⅜
White Plains (city)	4⅜
Yonkers (city)	4⅞
Wyoming County	4
Yates County	4