



# Instructions for Form ST-130

## Business Purchaser's Report of Sales and Use Tax

### General information

**Casual sales and use tax Web File** – You can file and pay your casual sales and use tax online. To Web File, log in or create an Individual Online Services account, visit [www.tax.ny.gov](http://www.tax.ny.gov) (search create).

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 when taxable items or services are used in New York State and the New York State sales tax has not been collected, you must report and pay tax directly to the Tax Department.

For more information, see Tax Bulletin *Use Tax for Businesses* (TB-ST-910).

### Who must file Form ST-130

Businesses, such as corporations, partnerships, limited liability companies (LLCs), and limited liability partnerships (LLPs) operating in New York State that are not registered, or required to be registered, for sales tax must file Form ST-130 to report and pay their sales and use taxes due.

**You cannot use** Form ST-130 if:

- You are registered, or required to be registered, for New York State sales tax purposes. You must report and remit your sales and use tax on your sales tax return.
- You are a business operating in New York State as a sole proprietor that is not registered or required to be registered for New York State sales tax. You must report your use tax on either your New York State personal income tax return or Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*.
- You are an individual, estate, or trust. Generally, individuals, estates, and trusts report any sales or use tax liability on their annual income tax return or Form ST-141. See Tax Bulletin *Use Tax for Individuals (including Estates and Trusts)* (TB-ST-913).
- You are purchasing a motor vehicle, trailer, all-terrain vehicle, vessel, 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).
- You are reporting and remitting the sales tax **collected** on a sale. If you are not registered or required to be registered for sales tax, use Form ST-131, *Seller's Report of Sales Tax Due on a Casual Sale*.

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

Some common situations in which a business operating in New York State may owe use tax include:

- purchases of taxable property or services made outside of 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);
- purchases where the taxable property or services are used in a different local taxing jurisdiction in the state from where they were purchased or where they were delivered;

- purchases of gas and electricity delivered into New York State where tax has not been paid.

### 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*.

### 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 for sales and use tax purposes?

A business in New York State is a resident (for sales and use tax purposes) of the state and of any county or city in which the business is operating or maintaining a place of business, with respect to purchases and uses of taxable property or services used in the business.

### When to file

File Form ST-130 and pay any tax due **within 20 days** from the date the property or service purchased is first brought or delivered into New York State (or into a jurisdiction within the state with a higher tax rate than originally paid).

## Line instructions

**Line 1a – Date item(s) or service(s) was first brought into New York State** – Enter the date the item or service was first brought into New York State, or into a jurisdiction in which the business is a resident within the state with a higher tax rate than the rate in effect where delivery occurred.

**Line 1b – Description of item(s) or service(s) purchased** – Provide a short description of the item or service you purchased. For example: *office furniture, computer, or equipment repair.*

**Line 1c – Seller’s information** – Enter the seller’s information, if known.

**Line 2 – Location of delivery or use** – If the item or service was delivered to an address other than the one listed at the top of the report, or if it was used in a jurisdiction where the business is a resident other than the jurisdiction where it was delivered, enter the address (including the city, county, state, and ZIP code) of delivery or use, whichever jurisdiction has the higher tax rate (see chart, *New York State Sales and Use Tax Rates by Jurisdiction*).

**Line 3 – Amount subject to sales or use tax** – Enter the purchase price of the item or service, including shipping and handling charges.

**Note:** You may pay tax based on the fair market value at the time of the item’s first use in New York State instead of the purchase price, if you can verify that you used the item outside the state (or local taxing jurisdiction) for more than six months before bringing it into New York State (or into a jurisdiction with a higher local sales tax rate).

**Barter or exchanges** are subject to tax. Report the tax based upon the fair market value of the item or service given in trade.

**Line 4 – Tax rate** – Enter the tax rate for the jurisdiction for the address listed at the top of the report. If you were required to enter an address on line 2, enter the tax rate for this jurisdiction instead (see chart, *New York State Sales and Use Tax Rates by Jurisdiction*).

**Line 6 – Allowable credit for tax paid (if any) to another jurisdiction**

- **New York State tax paid:** Generally, you may take a credit for sales or use tax paid to another jurisdiction in New York State, up to the total amount shown on line 5.
- **Taxes paid to another state:** If you paid 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. 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). Federal excise taxes, customs duties, and taxes and fees you paid in foreign countries are not allowable credits against any New York State or local sales or use tax that you owe.

Attach proof of any tax payment (such as an invoice or receipt).

## Calculate special taxes

**Line 8 – Amount subject to supplemental tax on vapor products** – Enter the purchase price of the vapor products, including any shipping and handling charges, in column A. Multiply the column A amount by the tax rate of 20% (.20) in column B, and enter the result in column C.

**Line 9 – Special taxes on peer-to-peer car sharing** – Enter the taxable receipts from peer-to-peer car sharing in column A.

Multiply the column A amount by the tax rate of 6% (.06) in column B, and enter the result in column C.

**Line 12 – Penalty and interest if you are filing or paying late** – If you file this report late or make payment late (see *When to file*), you must pay penalty and interest.

You can estimate your penalty and interest by using our online *Penalty and interest calculator*, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?*).

**Line 13 – Total amount due** – Add lines 11 and 12 and enter the result on line 13.

**Line 14 – Amount paid** – Enter the amount being paid with this report, which should match the total amount due on line 13. Penalty and interest will be due if the total amount due is not paid.

## 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 an electronic 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.

## 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 report for your records.**

**Where to file**

Send the completed report and a check or money order payable in U.S. funds to **New York State Sales Tax** for the tax, plus any penalty and interest 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

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

The tax rates below are effective as of **March 1, 2025**

County or other jurisdiction	% rate	County or other jurisdiction	% rate	County or other jurisdiction	% rate	County or other jurisdiction	% rate
New York State only	4	Fulton – except	8	Oneida – except	8¾	Schuyler	8
Albany	8	Gloversville (city)	8	Rome (city)	8¾	Seneca	8
Allegany	8½	Johnstown (city)	8	Utica (city)	8¾	*Staten Island –	
*Bronx – see <i>New York City</i>		Genesee	8	Onondaga	8	see <i>New York City</i>	
*Brooklyn – see <i>New York City</i>		Greene	8	Ontario	7½	Steuben	8
Broome	8	Hamilton	8	*Orange	8½	*Suffolk	8¾
Cattaraugus – except	8	Herkimer	8¼	Orleans	8	Sullivan	8
Olean (city)	8	Jefferson	8	Oswego – except	8	Tioga	8
Salamanca (city)	8	*Kings (Brooklyn) –		Oswego (city)	8	Tompkins – except	8
Cayuga – except	8	see <i>New York City</i>		Otsego	8	Ithaca (city)	8
Auburn (city)	8	Lewis	8	*Putnam	8½	Ulster	8
Chautauqua	8	Livingston	8	*Queens – see <i>New York City</i>		Warren – except	7
Chemung	8	Madison – except	8	Rensselaer	8	Glens Falls (city)	7
Chenango – except	8	Oneida (city)	8	*Richmond (Staten Island) –		Washington	7
Norwich (city)	8	*Manhattan – see <i>New York City</i>		see <i>New York City</i>		Wayne	8
Clinton	8	Monroe	8	*Rockland	8½	*Westchester – except	8⅝
Columbia	8	Montgomery	8	St. Lawrence – except	8	*Mount Vernon (city)	8⅝
Cortland	8	*Nassau	8⅝	Ogdensburg (city)	8	*New Rochelle (city)	8⅝
Delaware	8	*New York (Manhattan) –		Saratoga – except	7	*White Plains (city)	8⅝
*Dutchess	8½	see <i>New York City</i>		Saratoga Springs (city)	7	*Yonkers (city)	8⅝
Erie	8¾	*New York City	8⅝	Schenectady	8	Wyoming	8
Essex	8	Niagara	8	Schoharie	8	Yates	8
Franklin	8						

\* Rates in these jurisdictions include ⅜% imposed for the benefit of the Metropolitan Commuter Transportation District.