



Instructions for Form ST-131

Seller's Report of Sales Tax Due on a Casual Sale

ST-131-I

(2/25)

General information

A *casual sale* is an occasional or isolated taxable sale of tangible personal property (items) or services by a person who is not in the business of selling taxable property or services.

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 (search *create*).

Who must file this form

Every person making a casual sale of items subject to New York State and local sales taxes must file this form. We suggest that the seller give each purchaser a receipt that states the amount of sales tax collected on the sale.

The following casual sales are exempt from sales and use tax:

1. Sales by a person **16 years of age and over** at their residence (for example, garage sales) if **all** of the following conditions are met:
 - A. neither the seller nor any member of the seller's household is **engaged in a trade or business** where similar items are sold; **and**
 - B. sales are conducted for **three days or less** in a calendar year (sales on the fourth and subsequent days are subject to tax); **and**
 - C. sales are not expected to exceed **\$600** in a calendar year. (If actual sales unintentionally exceed \$600, the first \$600 in that calendar year is exempt.)
2. Sales by a person **under 16 years of age**, if these sales **do not exceed \$600** in a calendar year. Sales by persons **under 16 years of age are not limited to three days** in a calendar year. However, the other instructions indicated above in item 1 do apply.

These exemptions do not apply to: sales at a private residence conducted by an auctioneer, sheriff, or other third party; sales held to liquidate an estate; multiple-residence garage sales; or the sale of motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles. For more information, see Tax Bulletin *Sales From Your Home* (TB-ST-807).

You may not use this form:

- if you are registered, or required to register for New York State sales tax purposes. Registered vendors must report all taxable sales and purchases subject to use tax on their sales tax return.
- to report the **purchase** of items or services where tax has not been paid. Use Form ST-130, *Business Purchaser's Report of Sales and Use Tax*; Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*; or the appropriate personal income tax return.
- to report the sale of a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered with or titled by the New York State Department of Motor Vehicles, do not collect the tax due. Instead, that tax is paid by the purchaser to the Commissioner of Motor Vehicles, or to the county clerk at the time of sale. Also, the seller should complete and give the purchaser Form DTF-802, *Statement of Transaction – Sale or Gift of Motor Vehicle, Trailer, All-Terrain Vehicle (ATV), Vessel (Boat), or Snowmobile*. Form DTF-802 may be obtained from the Department of Motor Vehicles or from the

New York State Tax Department. See Tax Bulletin *Motor Vehicles, Vessels, and Trailers* (TB-ST-590).

For a detailed description of taxable and nontaxable items and services, see Publication 750, *A Guide to Sales Tax in New York State*.

When to file

Sales tax must be collected from the purchaser at the time of the sale and remitted **within 20 days** of the date of the sale.

When do you collect and remit sales or use tax?

The following example illustrates when and how to make a report of casual sale.

Example: *The seller, who is not required to be registered to collect sales tax, sells his lawn tractor to the purchaser for \$800. This is the first item the seller has sold during the calendar year. Since anticipated sales are obviously over \$600, the seller collects the tax on \$800 and gives the purchaser a receipt including the amount of sales tax paid. The seller remits the tax, together with the completed Form ST-131, to the address shown on Form ST-131, within 20 days from the date of sale.*

Line instructions

Line 1 – Date item(s) was sold – Enter the date the item(s) was sold. This is the date when either the item(s) or money changed hands, whichever occurred first.

Line 2 – Description of item(s) sold – Briefly describe the item(s) sold.

Line 3 – Location where item(s) was sold or delivered – If the item was delivered to an address other than the one listed at the top of the report, enter the address (including the city and county) of delivery.

Line 4 – Amount subject to sales tax – Enter the sale price of the item, including shipping and handling charges. See Tax Bulletin *Shipping and Delivery Charges* (TB-ST-838).

Line 5 – 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 that jurisdiction instead (see chart, *New York State Sales and Use Tax Rates by Jurisdiction*).

Line 7 – Penalty and interest if you are filing or paying late – If you file this report late or make payment late, 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 8 – Total amount due – Add lines 6 and 7 and enter the result on line 8.

Line 9 – Amount paid – Enter the amount being paid with this report, which should match the total amount due on line 8. 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 – See Publication 55, *Designated Private Delivery Services, if not using U.S. Mail.*

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**

- 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

(continued)

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

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