



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

**ST-141**  
(10/24)

You may use this form if you are an individual, estate, or trust that owes sales or use tax. **Do not use** this form if you are required to register for sales tax purposes with the New York State Tax Department or if you are reporting the purchase of 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. See Form ST-141-I, *Instructions for Form ST-141*.

Purchaser's name		Social Security number	<b>For office use only</b>	
Purchaser's address (number and street or rural route)		Employer identification number (if any)	Tax jurisdiction code _____	
City	County	State	ZIP code	Location code _____
				Taxable sales _____
				Sales and use tax _____

**A** Date of purchase: \_\_\_\_\_**B** Description of items or services purchased: \_\_\_\_\_

## Calculation of total sales or use tax due

1 Tax due on nonbusiness-related items or services costing less than \$1,000 each, excluding shipping and handling (enter your tax due on all nonbusiness-related purchases where the price of each item or service was under \$1,000 from line 3 of Worksheet 1 on page 2) .....	1		
2 Supplemental tax on vapor products due on nonbusiness-related purchases costing less than \$1,000 each, excluding shipping and handling (enter your tax due on all nonbusiness-related vapor product purchases where the price was under \$1,000 from line 4 of Worksheet 1 on page 2) .....	2		
3 Tax due on nonbusiness-related items or services costing \$1,000 or more each (from line 1 of Worksheet 2 on page 2) .....	3		
4 Tax due on business-related purchases – federal schedules C and F or E (Part I) (from line 3 of Worksheet 3 on page 3) .....	4		
5 Supplemental tax on vapor products due on business-related purchases - federal schedules C and F or E (Part I) (from line 4 of Worksheet 3 on page 3). ....	5		
6 Special tax on peer-to-peer car sharing due (from line 1 of Worksheet 4 on page 4) .....	6		
7 Total sales or use tax due (add lines 1 through 6).....	7		
8 Amount paid (enter your payment amount; this amount should match the amount due on line 7). ....	8		

Attach check or money order payable in U.S. funds to **New York State Sales Tax**

## Worksheet 1: Exact calculation of tax due for nonbusiness-related purchases costing less than \$1,000 each

Use this worksheet for nonbusiness-related purchases where each item or service costs less than \$1,000, excluding shipping and handling. However, the shipping and handling charges must be included in column A of Part 1 and Part 2 when calculating your tax due.

### Part 1: Purchases of clothing and footwear costing less than \$110 per item or per pair, excluding shipping and handling

Clothing and footwear purchases under \$110 per item or per pair, excluding shipping and handling, are exempt from the 4% **state** sales tax, the 3% Metropolitan Commuter Transportation District (MCTD) tax (in those localities that provide the less-than-\$110 exemption), and some local taxes.

Publication 718-C, *Sales and Use Tax Rates on Clothing and Footwear*, lists the appropriate tax rate to enter for your locality in column B below. If your purchases qualify for both the state and local exemption, the rate will be 0. In this case, do not complete Part 1.

Report purchases of clothing and footwear costing \$110 or more, and purchases of other taxable items or services, in Part 2 on page 2.

<b>A</b> Purchase price or taxable receipts (see instructions)	<b>B</b> Your sales and use tax rate (see Publication 718-C)	<b>C</b> Tax (column A × column B)	<b>D</b> Tax paid to another taxing jurisdiction (see instructions)	<b>E</b> Tax due (column C - column D; do not enter less than zero)
<b>1 Total (add the Part 1, column E amounts; do not enter less than zero) .....</b>				<b>1</b>

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(continued)

**Part 2: All other taxable items and services**

List all other taxable items or services including clothing and footwear each costing \$110 or more on which no New York State or local tax was collected from you at the time of purchase, or on which you owe additional local tax (*see instructions*). Attach additional sheets if necessary.

Publication 718, *New York State Sales and Use Tax Rates by Jurisdiction*, lists the appropriate tax rate to enter for your locality in column B below.

**Note:** Any unpaid sales or use tax on 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 is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

<b>A</b> Purchase price or taxable receipts (see instructions)	<b>B</b> Combined state and local rate (see Publication 718)	<b>C</b> Tax (column A × column B)	<b>D</b> Tax paid to another taxing jurisdiction (see instructions)	<b>E</b> Tax due (column C - column D; do not enter less than zero)
<b>2</b> Total (add the Part 2, column E amounts; do not enter less than zero) .....				<b>2</b>
<b>3</b> Add lines 1 and 2; transfer this amount to the <i>Calculation of total sales or use tax due</i> section, line 1 on page 1 .....				<b>3</b>

**Part 3: Supplemental tax on vapor products**

Calculate the 20% supplemental use tax on all vapor products purchased when the supplemental sales tax has not been paid on retail purchases of vapor products. See instructions.

<b>A</b> Purchase price or taxable receipts (see instructions)	<b>B</b> Tax rate on vapor products (20% [.20])	<b>C</b> Tax due on vapor products (column A × column B)
	.20	
	.20	
<b>4</b> Total (add the Part 3, column C amounts; do not enter less than zero; transfer this amount to the <i>Calculation of total sales or use tax due</i> section, line 2 on page 1) .....		<b>4</b>

**Worksheet 2: Nonbusiness-related purchases each costing \$1,000 or more**

Use this worksheet for nonbusiness-related purchases where each item or service costs \$1,000 or more, excluding shipping and handling. Attach additional sheets if necessary. If any item or service costs \$25,000 or more each, excluding shipping and handling, you must also complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and attach it to this form. When calculating your tax due, you must include the shipping and handling charges in column A.

Publication 718 lists the appropriate tax rate to enter for your locality in column B below.

**Note:** Any unpaid sales or use tax on 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 is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

<b>A</b> Purchase price or taxable receipts (see instructions)	<b>B</b> Combined state and local rate (see Publication 718)	<b>C</b> Tax (column A × column B)	<b>D</b> Tax paid to another taxing jurisdiction (see instructions)	<b>E</b> Tax due (column C - column D; do not enter less than zero)
<b>1</b> Total (add the column E amounts; do not enter less than zero; transfer this amount to the <i>Calculation</i> of total sales or use tax due section, line 3 on page 1) .....				<b>1</b>



**Worksheet 3: Business-related purchases – Federal schedules (federal Schedule C and Schedule F taxable business purchases, or federal Schedule E (Part I) taxable royalty or rental real estate activity-related purchases)**
**Part 1: Purchases of clothing and footwear eligible for exemption**

Clothing and footwear purchases under \$110 per item or per pair, excluding shipping and handling, are exempt from the 4% **state** sales tax, the % MCTD tax (in those localities that provide the less-than-\$110 exemption), and some local taxes.

Publication 718-C lists the appropriate tax rate to enter for your locality in column B below. If your purchases qualify for both the state and local exemption, the rate will be 0. In this case, do not complete Part 1.

Report purchases of clothing and footwear costing \$110 or more, and purchases of other taxable items or services, in Part 2 on page 3.

<b>A</b> Purchase price or taxable receipts (see instructions)	<b>B</b> Your sales and use tax rate (see Publication 718-C)	<b>C</b> Tax (column A × column B)	<b>D</b> Tax paid to another taxing jurisdiction (see instructions)	<b>E</b> Tax due (column C - column D; do not enter less than zero)
<b>1</b> Total (add the Part 1, column E amounts; do not enter less than zero) .....				<b>1</b>

**Part 2: All other taxable items and services**

List all other taxable items or services, including taxable clothing and footwear each costing \$110 or more, on which no New York State or local tax was collected from you at the time of purchase, or on which you owe additional local tax (see instructions). Shipping and handling charges must be included in column A when calculating your tax due. Attach additional sheets if necessary. If any item or service purchased cost \$25,000 or more each, excluding shipping and handling, you must also complete Form IT-135 and attach it to this form.

Publication 718 lists the appropriate tax rate to enter for your locality in column B below.

**Note:** Any unpaid sales or use tax on 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 is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

<b>A</b> Purchase price or taxable receipts (see instructions)	<b>B</b> Combined state and local rate (see Publication 718)	<b>C</b> Tax (column A × column B)	<b>D</b> Tax paid to another taxing jurisdiction (see instructions)	<b>E</b> Tax due (column C - column D; do not enter less than zero)
<b>2</b> Total (add the Part 2, column E amounts; do not enter less than zero) .....				<b>2</b>
<b>3</b> Add lines 1 and 2; transfer this amount to the <i>Calculation of total sales or use tax due</i> section, line 4 on page 1 .....				<b>3</b>

**Part 3: Supplemental tax on vapor products**

Calculate the 20% supplemental use tax on all vapor products purchased when the supplemental sales tax has not been paid on retail purchases of vapor products. See instructions.

<b>A</b> Purchase price or taxable receipts (see instructions)	<b>B</b> Tax rate on vapor products (20% [.20])	<b>C</b> Tax due on vapor products (column A × column B)
	.20	
	.20	
<b>4</b> Total (add the Part 3, column C amounts; do not enter less than zero; transfer this amount to the <i>Calculation of total sales or use tax due</i> section, line 5 on page 1) .....		<b>4</b>



**Worksheet 4: Special tax on peer-to-peer car sharing**

Calculate the 6% special tax on peer-to-peer car sharing (*see instructions*) when the special tax has not already been paid on purchases of these services.

<b>A</b> Taxable receipts ( <i>see instructions</i> )	<b>B</b> Tax rate on peer-to-peer car sharing (6% [.06])	<b>C</b> Tax due on peer-to-peer car sharing ( <i>column A</i> × <i>column B</i> )
	.06	
	.06	
<b>1</b> Total ( <i>add column C amounts; do not enter less than zero; transfer this amount to the</i> <i>Calculation of total sales or use tax due</i> section, line 6 on page 1) .....		<b>1</b>

**Certification:** I certify that the above statements are true and correct, and I make these statements with the knowledge that willfully issuing a false or fraudulent document with the intent to evade tax may constitute a felony under New York State Tax Law, punishable by a substantial fine and a possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity or the accuracy of any information entered on this document.

Purchaser's signature		Telephone number of purchaser	
Email address of purchaser		Date	
Printed name of preparer ( <i>if other than purchaser</i> )		Preparer's PTIN	
Signature of preparer ( <i>if other than purchaser</i> )	Address of preparer		
Email address of preparer	Preparer's telephone number	Preparer's NYTPRIN	Excl. Code

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