



Instructions for Form ST-141

Individual Purchaser's Periodic Report of Sales and Use Tax

ST-141-I

(10/24)

General information

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

Use tax is imposed on taxable items or services used in New York State when the purchaser is a New York State resident for sales and use tax and has **not** paid New York State and local sales tax. If you purchase taxable items or services to use in New York State and the seller has **not** collected New York State and local sales tax from you, you **must** report and pay the tax directly to the Tax Department.

In these instructions, the word tax may refer to sales tax, use tax, or both.

Use Casual Sales and Use Tax Web File

You can now file and pay your 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 may use Form ST-141

You may use Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*, if you are an individual, estate, or trust:

- that is **not** registered or required to be registered for New York State sales tax and is a New York State resident for sales tax and use tax; or
- operating a business in New York State as a sole proprietor that is **not** registered or required to be registered for New York State sales tax.

New York State resident for sales and use tax

Generally, a *New York State resident for sales and use tax* includes anyone who maintains a permanent place of abode in New York State.

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, flat, or condominium
- 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; or
- any other premises in New York State.

If you maintain multiple places of abode, you may be a resident of more than one locality, more than one state, or both.

For sales and use tax, you may be a New York State resident even if you are not a New York State resident for personal income tax. For example, persons maintaining a permanent place of abode in New York State 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 even though they are not residents for personal income tax.

Who may not use Form ST-141

Do **not** use Form ST-141, if you are:

- an **individual, estate, or trust** that is registered or required to be registered for sales tax. **Instead**, use your periodic sales and use tax returns.
- a **business**—such as a corporation, partnership, limited liability company (LLC), or limited liability partnership (LLP)—operating in New York State that is not registered or required to be registered for sales tax. **Instead**, use Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, and see Tax Bulletin *Use Tax for Businesses* (TB-ST-910).
- **purchasing** a motor vehicle, trailer, all-terrain vehicle, vessel (boat), or snowmobile that the New York State Department of Motor Vehicles (DMV) must register or title. **Instead**, pay the DMV directly and see Tax Bulletin *Motor Vehicles, Vessels, and Trailers* (TB-ST-590).

When to use Form ST-141

Use Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*, to:

- report and pay sales or use tax on other than an annual basis (otherwise, you can report and pay this on your New York State personal income tax return);
- report an unpaid sales or use tax liability prior to the close of your annual reporting period;
- report and pay sales or use tax for a business you operate in New York State as a sole proprietor who is **not** registered or required to be registered for New York State sales tax; and
- report and pay the 20% supplemental use tax on retail purchases of vapor products.

Note: If you file a New York State income tax return for the current year, do **not** include any sales and use tax you report and pay with this form on your return.

Purchases subject to sales or use tax

Generally, taxable items or services subject to use tax are the same items or services subject to New York State and local sales tax when 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).

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

- purchases of taxable items or services made outside New York State that you brought back to New York State;
- purchases of taxable items or services made over the Internet, from catalogs, or by phone from businesses that are located outside New York State;
- purchases of taxable items 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 for your business to use 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 for repairs. After it is fixed, you bring it back to New York State to use in your home. You owe New York State and local use tax on the repair service.

Note: You are **not required** to pay state or local sales or use tax on any item or service that you bring into New York State that you purchased outside the state before you became a resident of New York State.

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

Local sales tax rates vary by jurisdiction 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. If you purchase a taxable item or service and the seller collects the local tax 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.

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

- bring items into that locality which you purchased in another locality in New York State that has a lower tax rate;
- bring items 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, if the seller collected the local tax 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 more information, see Tax Bulletin *Use Tax for Individuals (Including Estates and Trusts)* (TB-ST-913)

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 (FDA) as a drug or medical device; or
- manufactured and dispensed as medical marijuana; or
- that is an adult-use cannabis product [for more information, visit www.tax.ny.gov (search: *Adult-use cannabis products tax*)].

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 calculated as follows:

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

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

For more information, 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*.

Penalty and interest

If you do **not** pay the sales or use tax you owe, we may charge you penalty and interest. The Tax Department conducts both routine and special audits to promote compliance, 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.

Specific instructions

Purchaser information

Enter the purchaser's name, address, Social Security number, and, if applicable, employer identification number (EIN).

Lines A and B

Enter the date of your purchase and a description of the item or service you purchased.

Calculation of total sales or use tax due

Complete all applicable worksheets (instructions below) to calculate your total sales and use tax due.

Worksheets 1, 2, 3, and 4

Column A: Purchase price or taxable receipts

The tax is generally calculated 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

If you used the item or services outside 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 market value at the time you brought the item or service into New York State.

In these instances, you may owe less tax.

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: Tax rate

If the item or service is delivered to you in New York State, enter the combined state and local rate in effect at the time of delivery in the locality **where the delivery occurs**, regardless of where you reside.

If you are a New York State resident for sales and use tax and you purchased the item or service outside New York State to bring into your New York State jurisdiction of residence, enter 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 item or service into your jurisdiction of residence.

In addition, if you use the item or service in another locality in New York State, you owe tax to this other locality if:

- you were a resident of the locality at the time of the purchase, and
- its rate is higher than the rate in effect where you made the purchase.

To find the tax rates on clothing and footwear costing less than \$110 for your locality, see Publication 718-C, *Sales and Use Tax Rates on Clothing and Footwear*, visit www.tax.ny.gov (search: 718c).

To find the combined state and local rates for your locality, see Publication 718, *New York State Sales and Use Tax Rates by Jurisdiction*, visit www.tax.ny.gov (search: 718).

Note: The tax rates on vapor products and peer-to-peer car sharing are fixed statewide rates.

Column D: Tax paid to another taxing jurisdiction

If you paid state or local sales tax on your purchase of items 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).

Generally, if you bought the item or service in a locality in New York State other than the New York State locality where you reside, you may claim the tax you paid at the time of purchase as a credit against the tax due in the New York State 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.

Amount paid

On line 8, enter the amount you are paying with this form, which should match the amount due on line 7. We will charge you penalty and interest if you do not pay the total amount due.

Payment information

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

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 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 return for your records.

Where to file

Mail your completed form and payment 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***

- 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