



# Instructions for Form ST-140

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

# ST-140-I

## General information

### Casual sales and use tax Web File

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

### Who may use Form ST-140?

Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*, is for use by individuals, estates, and trusts to report and pay sales or use tax on an annual basis. Generally, individuals, estates, and trusts report unpaid sales or use tax for the annual period covered by their tax year for federal income tax purposes. If any item or service purchased costs \$25,000 or more each, excluding shipping and handling, 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 report.

Generally, individuals, estates, and trusts that are filing a New York State personal income tax return report on such return sales or use tax liability arising during the period covered by their tax year for federal income tax purposes.

Individuals, estates, and trusts not filing a New York State personal income tax return, but that owe sales or use tax, must file Form ST-140 by the date their federal income tax return is due (generally April 15th), without regard to any extension of time to file. If no federal income tax return is required to be filed, Form ST-140 is due on the date the federal income tax return would have been due, without regard to any extension of time to file. Alternatively, an individual, estate, or trust not filing a New York State personal income tax return may file Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*, periodically to report sales or use tax liability arising during the period covered by their tax year for federal income tax purposes.

Individuals, estates, and trusts operating a business in New York State as a sole proprietor that are not registered or required to be registered for New York State sales tax purposes, 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, or trusts, that have reported and paid sales or use tax on their New York State personal income tax return may not redetermine the amount of use tax they owe by filing an amended New York State personal income tax return. If the amount of sales or use tax due is greater than the amount paid with your original New York State personal income tax return, you must report the additional amount of sales or use tax due on Form ST-140. If you wish to request a refund of any sales or use tax you originally paid with the personal income tax return, you must file Form AU-11, *Application for Credit or Refund of Sales or Use Tax*. For more information, see Tax Bulletin *Use Tax for Individuals (including Estates and Trusts)* (TB-ST-913).

### Who cannot use Form ST-140?

An individual, estate, or trust that is registered, or required to be registered, for New York State sales tax purposes, must report and pay all sales and use taxes owed with respect to business purchases with the individual's, estate's, or trust's periodic sales and use tax returns.

Individuals, estates, and trusts must use Form ST-141 to report and pay the 6% special tax for use of a shared vehicle under a peer-to-peer car sharing program when the tax was not collected by the program administrator, beginning September 1, 2022. For more information on the 6% special tax imposed on the shared vehicle driver, see TSB-M-22(1)S, *Special Taxes on Peer-to-Peer Car Sharing*.

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. For more information on the 20% supplemental sales tax imposed on all retail sales of vapor products sold in New York State, see TSB-M-19(3)S, *Vapor Products Dealer Registration and Filing Requirements*.

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 purposes 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).

## When do you owe sales or use tax?

### Deliveries into New York State

You owe state and local sales or use tax if you purchase property or a service that is delivered to you in New York State without payment of New York State and local tax to the seller, such as through the Internet, by catalog, from television shopping channels, or on an Indian reservation, except for purchases subject to Oneida Nation taxes.

### Purchases outside New York State with subsequent use in New York State

You may also owe state and local sales or use tax if you are a resident of New York State at the time you purchase any of the following outside New York State:

- property you bring into New York State for use in New York State;
- a service performed on property outside New York State, and you bring that property into New York State for use here; or
- a service (such as an information service) you bring into New York State for use here.

(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 which 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
- bring a service (such as an information service) into 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.

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

## Who is a New York State resident for sales and use tax purposes?

For sales and use tax purposes, the definition of *resident* includes persons who may not be considered 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. For sales and use tax purposes, an individual is a resident of the state and of any locality in which they maintain a permanent place of abode. A *permanent place of abode* is a dwelling place maintained by a person, or by another for that person to use, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a home, apartment or flat; a room including a room at a hotel, motel, boarding house, or club; a room at a residence hall operated by an educational, charitable or other institution; housing provided by the armed forces of the United States, whether the housing is located on or off a military base or reservation;

or a trailer, mobile home, houseboat, or any other premises. This includes second homes. Therefore, you can be a resident of more than one locality and state for sales and use tax purposes.

An individual doing 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 individual is doing business, with respect to purchases of taxable property or services used in the business. Therefore, if an individual is engaged in business in New York State but has no permanent place of abode in New York State, the individual will owe use tax only on taxable purchases made with respect to the business operated in New York.

An estate or trust that is carrying on a business, trade, profession, or employment in New York State is a resident of the state and of any county or city in which the estate or trust is carrying on these activities, with respect to purchases of property or services used in these activities.

### What tangible personal property and services are subject to sales and use taxes?

Most tangible personal property is subject to tax. Some examples are cigarettes and other tobacco products; alcohol; candy; clothing; books; electronic equipment; furniture; collectibles (stamps, coins, etc., bought for collections); works of art; off-the-shelf computer software; and, generally, a garage sale item costing more than \$600.

Some examples of exempt items are prescription and nonprescription drugs and medicines used for humans, certain medical equipment, newspapers, periodicals, most food items, U.S. and New York State Flags, Indian arts and crafts when purchased on an Indian reservation, used mobile homes and college textbooks.

Only certain services are subject to tax. Taxable services include maintaining, servicing and repairing tangible personal property and real property (land and buildings). Some examples are auto repair, appliance service, house repairs, lawn maintenance, and information services. Some examples of exempt services are dry cleaning, veterinary, legal, and medical services.

**Note:** At the time of registration, the New York State Department of Motor Vehicles (DMV) collects any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by DMV. Therefore, do not report or pay the sales or use tax on these items on your Form ST-140.

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).

## Instructions for Worksheets 1, 2, and 3

### Column A – Purchase price

The tax is generally computed on the price you paid for an item or service, **including** any shipping or handling charges made by the seller. However, if you were a resident of New York State for sales and use tax purposes at the time of purchase and you purchased property outside New York State which you used outside the state for more than six months before you brought it into the state, compute the tax on the lower of the cost or fair market value of the property at the time you brought it into New York State. This may result in a lower amount of tax. The same six-month rule applies for computing local tax.

### 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

To determine whether the tax you paid to another state, or local jurisdiction in another state, qualifies for 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.

### 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.

### Penalty and interest

If you file this report late, make payment late, or do not pay the total amount due (see *Who may use this form?*), 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?* below). Enter this amount in box 5.

### 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

### Where to mail

Send your 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**

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

This chart shows the combined state and local tax rates during **calendar year 2023**. Use the applicable rates for your entries in the Worksheets on pages 2 and 3 on Form ST-140, depending on the date or dates of your purchases. Changes (if any) to county and city rates that occurred during the year are noted in the footnotes below the chart.

New York City comprises five counties. These counties are also boroughs whose names are more widely known. The counties 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)	8⅞
Essex	8	Oswego (outside the following)	8	Mount Vernon (city)	8⅞
Franklin	8	Oswego (city)	8	New Rochelle (city)	8⅞
Fulton (outside the following)	8	Otsego	8	White Plains (city)	8⅞
Gloversville (city)	8	Putnam	8⅞	Yonkers (city)	8⅞
Johnstown (city)	8	Rensselaer	8	Wyoming	8
Genesee	8	Rockland	8⅞	Yates	8
Greene	8	St. Lawrence (outside the following)	8		
Hamilton	8	Ogdensburg (city)	8		

## Chart 2

# Local Sales and Use Tax Rates on Clothing and Footwear

This chart shows the rates in effect on purchases of clothing and footwear costing less than \$110 per item or per pair, excluding shipping and handling, during the calendar year 2023. Changes (if any) to county and city rates that occurred during the year are noted in the footnotes below the chart.

Sales of eligible clothing and footwear costing less than \$110 per item or per pair are exempt from the 4% state sales tax, the 3/8% MCTD tax (in those localities that provide the less-than-\$110 exemption), and some local taxes.

Sales of clothing and footwear costing \$110 or more are subject to the 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) <sup>1</sup> (effective 6/1/2023)	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 <sup>2</sup> (effective 3/1/2023)	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
Putnam County	4⅜
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

<sup>1</sup> Norwich's local tax rate on clothing and footwear was 0% from January 1, 2023 through May 31, 2023.

<sup>2</sup> Monroe County's local tax rate on clothing and footwear was 4% from January 1, 2023 through February 28, 2023.