Department of Taxation and Finance

Paper Carryout Bag Reduction Fee

Quarterly Schedule E

File as an attachment to Form ST-100

For 3rd quarter tax period:
September 1, 2026, through November 30, 2026

Due date:
Monday, December 21, 2026

Include with Form ST-100

327

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority)

Calculate paper bag fee by jurisdiction.

Column A **Jurisdiction** (jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Number of bags provided**	Column D **× Fee rate =**	Column E **Fee due** (C x D)
Albany County	AL E0175		.05	
Troy (city)	TR E3860		.05	
Suffolk County	SU E4711		.05	
Tompkins County	TO E5081		.05	
New Rochelle (city)	NE E6861		.05	
White Plains (city)	WH E5563		.05	
New York City	NE E8081		.05	
		Column total:		

▲ ***Include this amount on Form ST-100, page 2, Column F, in box 2a.***

Instructions

General information

The New York State Bag Waste Reduction Act authorizes counties and cities to impose a five-cent paper carryout bag reduction fee on paper carryout bags that sales tax vendors of tangible personal property provide to customers (paper bag fee).

Who must file

You must complete and file Form ST-100.13, *Quarterly Schedule E*, if you are a sales tax vendor who sells taxable tangible personal property in a locality that imposes the paper bag fee.

Requirement to file Form ST-100

If you must complete this schedule, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*.

Paper carryout bag fee

You **must** charge the fee for each paper carryout bag you provide to a customer, even if you do not sell any tangible personal property or a service to the customer.

If you charge a customer for a paper carryout bag in a jurisdiction that does not impose a fee (or charge an amount that is more than the locally imposed fee) you are selling the paper carryout bag as tangible personal property and the sale is subject to tax.

Certain bags and certain customers are **exempt** from the paper bag fee. Do **not** charge the bag fee to customers using Supplemental Nutrition Assistance Program (SNAP), Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), or any successor program.

For more information, visit *www.tax.ny.gov* (search: *bag)*.

Specific instructions

Identification number and name – Print the sales tax identification number and legal name of your business, as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax.

Calculate the fee

1. For each jurisdiction:
   a. In Column C, enter the number of paper carryout bags you provided to customers.
   b. Multiply the amount in Column C by the fee rate in Column D.
   c. Enter the resulting fee in Column E.
2. Add the amounts in Column E.
3. Enter the total in box 1 on this schedule, and on Form ST-100, Column F, box 2a.

Refunds – You may apply for a refund for paper bag fees you overpaid, paid by mistake, or collected but then repaid to your customers. To apply, complete Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, and mail it to the address in the instructions with documentation to substantiate your claim.

You cannot claim a credit for paper bag fees on Form ST-100.

Filing this schedule

File a completed Form ST-100.13 and any other applicable schedules with Form ST-100 by the due date. Keep a copy of your completed return for your records.

Need help? and Privacy notification

See Form ST-100-I, *Instructions for Form ST-100.*

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