



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

# ST-140

You may use this form if you are an individual, estate, or trust that owes sales or use tax for calendar year 2016. You must use this form if you have already filed your New York State personal income tax return for 2016 and you need to report sales or use tax that was not reported on your personal income tax return. **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-140-I (2016), *Instructions for Form ST-140*, for more information.

Type or print clearly				For office use only	
Purchaser's name		Social security number		Tax jurisdiction code _____	
Purchaser's address (number and street or rural route)		Federal identification number (if any)		Location code _____	
City	County	State	ZIP code	Taxable sales _____	
				Sales and use tax _____	

Complete the *Computation of total sales or use tax due* section below. Form ST-140 offers individuals two ways to compute their sales and use taxes for nonbusiness-related purchases of items or services costing less than \$1,000 each, excluding shipping and handling. For these purchases, individuals may elect to use Worksheet 1 on page 2 or the *Sales and use tax chart* below to determine the tax due. See *Example* below. You must compute your tax due on nonbusiness-related items costing \$1,000 or more, and for any business-related purchases, using Worksheets 2 and 3 on page 3.

Description of item(s) or service(s) purchased: \_\_\_\_\_

## Computation of total sales or use tax due

- 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. You may enter the amount from line 3 of Worksheet 1, on page 2 or you may elect to determine the amount by using the Sales and use tax chart below.)
- Tax due on nonbusiness-related items or services costing \$1,000 or more each (from line 1 of Worksheet 2 on page 3)
- Tax due on business-related purchases – federal schedules C, C-EZ, and F or E (Part I) (from line 3 of Worksheet 3 on page 3)
- Total sales or use tax due (add lines 1, 2, and 3)
- Penalty and interest if you are filing or paying late (see instructions)
- Total amount due (add lines 4 and 5)
- Amount paid (enter your payment amount; this amount should match the amount due on line 6)

1		
2		
3		
4		
5		
6		
7		

### Sales and use tax chart (for line 1 computation only)

If your federal adjusted gross income for 2016 is:	Tax amount
up to \$15,000*	\$10
\$15,001 - \$30,000	\$21
\$30,001 - \$50,000	\$35
\$50,001 - \$75,000	\$52
\$75,001 - \$100,000	\$69
\$100,001 - \$150,000	\$92
\$150,001 - \$200,000	\$109
\$200,001 and greater	.055% (.00055) of income, or \$250, whichever amount is smaller

\* This may be any amount up to \$15,000, including 0 or a negative amount.

If you maintained a permanent place of abode in New York State for sales and use tax purposes for only part of the year, multiply the tax amount from the chart (based on your total federal adjusted gross income for 2016) by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. (Count any period you maintained the abode for more than one-half month as one month. Do not count a period of one-half month or less.) Enter that amount on line 1.

**Example:** You live in Monroe County in New York State.

Over the course of the year, you purchased several items for less than \$1,000 each (excluding shipping and handling) over the Internet and by catalog. You know that you did not pay any tax on the items purchased. You may elect to use the Sales and use tax chart to determine the tax due on these purchases.

Also, on August 15, 2016, you received a computer that you ordered from a retailer located in Michigan for \$1,500 including the retailer's \$100 charge for shipping and handling. The Michigan retailer did not collect any New York or Michigan sales or use tax.

Your federal adjusted gross income for the year is \$53,400. You determine the amount of tax due as follows:

For line 1 of the Computation of total sales or use tax due, you elect to use the Sales and use tax chart and select the amount based on your federal AGI of \$53,400. Enter this amount on line 1 of the Computation of total sales or use tax due ..... \$52.00

For line 2 of the Computation of total sales or use tax due, you use Worksheet 2 to calculate your tax liability on the computer purchase. \$1,500 × 8% (state and local combined rate in Monroe County from Form ST-140-I, Instructions for Form ST-140, Chart 1). Enter this amount on line 2 of the Computation of total sales or use tax due ..... 120.00

Total sales or use tax due ..... \$172.00



**Worksheet 1 – Exact calculation of tax due for nonbusiness-related purchases during 2016 costing less than \$1,000 each**

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

**Part 1 – Purchases of clothing and footwear eligible for exemption**

Clothing and footwear purchases under \$110 per item or pair, excluding shipping and handling, 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.

Chart 2 in the instructions 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 below.

<b>A</b> Purchase price <i>(see instructions)</i>	<b>B</b> Your sales and use tax rate <i>(from Chart 2; see instructions)</i>	<b>C</b> Tax <i>(multiply column A by column B)</i>	<b>D</b> Tax paid to another taxing jurisdiction, if any <i>(see instructions)</i>	<b>E</b> Tax due <i>(subtract column D from column C; do not enter less than zero)</i>
<b>1</b> Total <i>(add the Part 1, column E amounts; do not enter less than zero)</i> .....				<b>1</b>

**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.

**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 <i>(see instructions)</i>	<b>B</b> Combined state and local rate <i>(from Chart 1; see instructions)</i>	<b>C</b> Tax <i>(multiply column A by column B)</i>	<b>D</b> Tax paid to another taxing jurisdiction, if any <i>(see instructions)</i>	<b>E</b> Tax due <i>(subtract column D from column C; do not enter less than zero)</i>
<b>2</b> Total <i>(add the Part 2, column E amounts; do not enter less than zero)</i> .....				<b>2</b>
<b>3</b> Add lines 1 and 2; transfer this amount to the <i>Computation of total sales or use tax due</i> section, line 1 on page 1 of this form .....				<b>3</b>

*(continued)*



**Worksheet 2 – Nonbusiness-related purchases during 2016 each costing \$1,000 or more**

Use this worksheet for nonbusiness-related purchases where the item or service cost \$1,000 or more each, excluding shipping and handling. Attach additional sheets if necessary. If any item or service cost \$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 computing your tax due, you must include the shipping and handling charges in Column A.

**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 <i>(see instructions)</i>	<b>B</b> Combined state and local rate <i>(from Chart 1; see instructions)</i>	<b>C</b> Tax <i>(multiply column A by column B)</i>	<b>D</b> Tax paid to another taxing jurisdiction, if any <i>(see instructions)</i>	<b>E</b> Tax due <i>(subtract column D from column C; do not enter less than zero)</i>
<b>1</b> Total <i>(add the column E amounts; do not enter less than zero; transfer this amount to the Computation of total sales or use tax due section, line 2 on page 1 of this form)</i> .....				<b>1</b>

**Worksheet 3 – Business-related purchases – Federal schedules (federal Schedules C, C-EZ, and Schedule F taxable business purchases or federal Schedule E (Part I) taxable royalty or rental real estate activity-related purchases during 2016)**

**Part 1 – Purchases of clothing and footwear eligible for exemption**

Clothing and footwear purchases under \$110 per item or pair, excluding shipping and handling, 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.

Chart 2 in the instructions 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 below.

<b>A</b> Purchase price <i>(see instructions)</i>	<b>B</b> Your sales and use tax rate <i>(from Chart 2; see instructions)</i>	<b>C</b> Tax <i>(multiply column A by column B)</i>	<b>D</b> Tax paid to another taxing jurisdiction, if any <i>(see instructions)</i>	<b>E</b> Tax due <i>(subtract column D from column C; do not enter less than zero)</i>
<b>1</b> Total <i>(add the Part 1, column E amounts; do not enter less than zero)</i> .....				<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 computing 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.

**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 <i>(see instructions)</i>	<b>B</b> Combined state and local rate <i>(from Chart 1; see instructions)</i>	<b>C</b> Tax <i>(multiply column A by column B)</i>	<b>D</b> Tax paid to another taxing jurisdiction, if any <i>(see instructions)</i>	<b>E</b> Tax due <i>(subtract column D from column C; do not enter less than zero)</i>
<b>2</b> Total <i>(add the Part 2, column E amounts; do not enter less than zero)</i> .....				<b>2</b>
<b>3</b> Add lines 1 and 2; transfer this amount to the <i>Computation of total sales or use tax due section, line 3</i> on page 1 of this form.....				<b>3</b>

44000300160094



**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	Date / /	Telephone number for purchaser ( )
Printed name of preparer <i>(if other than purchaser)</i>	Preparer's PTIN 	
Preparer's address	Preparer's NYTPRIN 	Excl. code 
Preparer's signature <i>(if other than purchaser)</i>	Preparer's telephone number ( )	

44000400160094

