



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

# ST-141

(4/19)

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*.

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 _____	

**A** Date of purchase: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

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

### Computation 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 Tax due on nonbusiness-related items or services costing \$1,000 or more each (from line 1 of Worksheet 2 on page 2) .....	2		
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) .....	3		
4 Total sales or use tax due (add lines 1, 2, and 3) .....	4		
5 Amount paid (enter your payment amount; this amount should match the amount due on line 4). Attach check or money order payable in U.S. funds to <b>New York State Sales Tax</b> .....	5		

### 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 computing your tax due.

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

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 on page 2.

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



**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.

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

**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 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.

A Purchase price <i>(see instructions)</i>	B Combined state and local rate <i>(from Chart 1; see instructions)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions)</i>	E Tax due <i>(subtract column D from column C; do not enter less than zero)</i>
1 Total (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) .....				1

**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)**

**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% 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 on page 3.

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



**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.

A Purchase price (see <i>instructions</i> )	B Combined state and local rate (from <i>Chart 1</i> ; see <i>instructions</i> )	C Tax (multiply column A by column B)	D Tax paid to another taxing jurisdiction, if any (see <i>instructions</i> )	E Tax due (subtract column D from column C; 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>Computation of total sales or use tax due</i> section, line 3 on page 1 of this form .....				<b>3</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	Date / /	Telephone number of purchaser ( )
Printed name of preparer (if other than purchaser)	Preparer's PTIN 	
Preparer's address	Preparer's NYTPRIN 	Excl. code 
Preparer's signature (if other than purchaser)	Preparer's telephone number ( )	

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