



New Sales Tax Filing Resources

Two new sales tax filing resources are now available. Filers who have no taxable activity during a reporting period can file using our *Sales Tax No Tax Due Online Return* feature. Also, annual filers can use our new fill-in version of Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, to more easily prepare their paper returns for filing.

Sales Tax Web Filing

Who is eligible for Web filing?

If you are a registered sales tax vendor who has no taxable sales and no purchases subject to use tax during a reporting period, you are eligible for Web filing. For any reporting period in which you have collected sales tax, or need to report use tax, you cannot use Web filing and must file a paper return.

How does Web filing work?

It's easy, fast and safe. Using the Internet, go to www.nystax.gov and click on *Online Tax Center*. You will need to complete a one-time registration process before you can electronically file a no-tax-due return.

How do I register?

From the *Online Tax Center* go to *Business Registration* and follow the instructions provided. You will be asked to supply information about yourself and your business and then select a user name and a confidential password. That's it!

How do I file a return?

Once registered, log in at the *Online Tax Center* and then select *File a Sales Tax No Tax Due Online Return*. Then just follow a few system prompts and you're done!

Can I Web file a late or final return?

Yes, you can Web file late and final returns. However, there is a \$50 penalty for late filing a sales tax return, even if no tax is due.

Fill-in version of Form ST-101, *New York State and Local Annual Sales and Use Tax Return*

We have created an Adobe Acrobat® PDF version of Form ST-101 that can be filled in using your computer. Once completed, you can save the form, print it out, and file the paper form with the Tax Department. Please note that the new fill-in form can be used by filers of Form ST-101 and by filers of Form ST-102-A, *New York State and Local Annual Sales and Use Tax Return for a Single Jurisdiction*. The new form (ST-101 fill-in) is available on our Web site, www.nystax.gov.