



Seller's Report of Sales Tax Due on a Casual Sale **ST-131**

(8/09)

Use this form to report and remit sales tax on sales of taxable items. **Do not use** this form if you are required to register as a vendor with the New York State Tax Department or are reporting the sale of a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered with or titled by the New York State Department of Motor Vehicles.

Type or print clearly				<i>For Tax Department use only</i>	
Seller's name		Social security number		Location code <input type="text"/>	
Seller's address (number and street or rural route)		Federal identification number (if any)		Tax jurisdiction code <input type="text"/>	
City	County	State	ZIP code	Taxable sales <input type="text"/>	
				Sales tax <input type="text"/>	

- 1 Date item(s) was sold (see instructions) _____
- 2 Location where item(s) was sold or delivered, if different from address above (see instructions)

Number and street or rural route	
City	County

3 Amount subject to sales tax (see instructions)	3 <input type="text"/>	
4 Tax rate (see instructions)	4 <input type="text"/>	%
5 Tax due (multiply amount on line 3 by rate on line 4)	5 <input type="text"/>	
6 Penalty and interest if you are filing or paying late (see instructions)	6 <input type="text"/>	
7 Total amount due (add lines 5 and 6). Attach check or money order payable to: New York State Sales Tax	7 <input type="text"/>	

Certification: I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and a Class E felony under section 175.35 of the Penal Law, punishable by imprisonment for up to four years and a fine of up to \$50,000 for an individual or \$250,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity and accuracy of any information entered on this form.

Seller's signature	Date	Telephone number for seller ()
Printed name of preparer (if other than seller)		
Preparer's address		
Preparer's signature (if other than seller)	Preparer's telephone number ()	

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?

Internet access: www.nystax.gov
(for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Sales Tax Information Center: (518) 485-2889
In-state callers without free long distance: 1 800 698-2909

To order forms and publications: (518) 457-5431
In-state callers without free long distance: 1 800 462-8100

Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): 1 800 634-2110

Mail this report and remittance to:

**NYS TAX DEPARTMENT
SALES TAX DESK AUDIT — CASUAL SALES UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

For Tax Department use only

Instructions

General information

Note: This form cannot be filed by a person required to register as a sales tax vendor. Registered vendors must report all taxable sales and purchases subject to use tax on their regular sales tax return.

A *casual sale* is an occasional or isolated taxable sale of tangible personal property (items) or services by a person who is not in the business of selling taxable property or services. Sales tax must be collected from the purchaser at the time of the sale and remitted **within 20 days** of the date of the sale.

Every person making a casual sale of items subject to New York State and local sales taxes must file this form. We suggest that the seller give each purchaser a receipt that states the amount of sales tax collected on the sale.

The following casual sales are exempt from sales and use tax:

- Sales by a person **16 years of age and over** at his or her residence (for example, garage sales) if **all** of the following conditions are met:
 - neither the seller nor any member of the seller's household is **engaged in a trade or business** where similar items are sold; **and**
 - sales are conducted for **three days or less** in a calendar year (sales on the fourth and subsequent days are subject to tax); **and**
 - sales are not expected to exceed **\$600** in a calendar year. (If actual sales unintentionally exceed \$600, the first \$600 in that calendar year is exempt.)
- Sales by a person **under 16 years of age**, if these sales **do not exceed \$600** in a calendar year. Sales by persons **under 16 years of age** are **not limited to three days** in a calendar year. However, the other instructions indicated above (1.) do apply.

These exemptions do not apply to: sales at a private residence conducted by an auctioneer, sheriff, or other third party; sales held to liquidate an estate; multiple-residence garage sales; or the sale of motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles.

Note: Do not use this form to report the purchase of items or services where tax has not been paid. Use Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*, Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*, or the appropriate personal income tax return.

For a detailed description of taxable and nontaxable items and services, refer to Publication 750, *A Guide to Sales Tax in New York State*.

The following example illustrates when and how to make a report of casual sale.

Example: *Mr. Jones, who is not required to be registered to collect sales tax, sells his lawn tractor to Mr. Smith for \$800. This is the first item Mr. Jones has sold during the calendar year. Since anticipated sales are obviously over \$600, Mr. Jones collects the tax on \$800 and gives Mr. Smith a receipt including the amount of sales tax paid. He remits the tax, together with the completed Form ST-131, to the address shown on the front of this form, within 20 days from the date of sale.*

Do not collect the tax due on the sale of a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered with or titled by the Department of Motor Vehicles. That tax is paid by the purchaser to the Commissioner of Motor Vehicles, or to the county clerk.

However, at the time of the sale, the seller should complete and give the purchaser Form DTF-802, *Statement of Transaction — Sale or Gift of Motor Vehicle, Trailer, All-Terrain Vehicle (ATV), Vessel (Boat), or Snowmobile*. Form DTF-802 may be obtained from the Department of Motor Vehicles or from the New York State Tax Department.

Line instructions

Line 1 — Date item(s) was sold — Enter the date the item(s) was sold. This is the date when either the item(s) or money changed hands, whichever occurred first.

Line 2 — Location where item(s) was sold or delivered — If the item was delivered to an address other than the one listed at the top of the report, enter the address (including the city and county) of delivery.

Line 3 — Amount subject to sales tax — Enter the sale price of the item, including handling and transportation charges.

Line 4 — Tax rate — Enter the tax rate for the jurisdiction as indicated by the address listed at the top of the report. If you were required to enter an address on line 2, enter the tax rate for that jurisdiction instead (see chart below).

Line 6 — Penalty and interest if you are filing or paying late — If you file this report late or make payment late, you must pay penalty and interest.

You can estimate your penalty and interest by visiting our Web site and clicking *Online Tax Center*, 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?* on front).

Send your completed report, and a check or money order payable to **New York State Sales Tax** for the tax, plus any penalty and interest due, to **NYS Tax Department, Sales Tax Desk Audit — Casual Sales Unit, W A Harriman Campus, Albany NY 12227**.

The tax rates below are effective as of **September 1, 2009**. For up-to-date rate information, please visit our Web site or contact us by phone (see *Need help?* on front).

County or other jurisdiction	% rate	County or other jurisdiction	% rate	County or other jurisdiction	% rate	County or other jurisdiction	% rate
New York State only	4	Franklin	8	Niagara	8	Seneca	8
Albany	8	Fulton	8	Oneida	8 $\frac{3}{8}$	Staten Island —	
Allegany	8 $\frac{1}{2}$	Genesee	8	Onondaga	8	see <i>New York City</i>	
Bronx — see <i>New York City</i>		Greene	8	Ontario	7 $\frac{1}{2}$	Steuben	8
Brooklyn — see <i>New York City</i>		Hamilton	7	Orange	8 $\frac{1}{8}$	Suffolk	8 $\frac{5}{8}$
Broome	8	Herkimer	8 $\frac{1}{4}$	Orleans	8	Sullivan	8
Cattaraugus	8	Jefferson	7 $\frac{3}{4}$	Oswego	8	Tioga	8
Cayuga	8	Kings (Brooklyn) — see <i>New York City</i>		Otsego	8	Tompkins	8
Chautauqua	7 $\frac{3}{4}$	Lewis	7 $\frac{3}{4}$	Putnam	8 $\frac{3}{8}$	Ulster	8
Chemung	8	Livingston	8	Queens — see <i>New York City</i>		Warren	7
Chenango	8	Madison	8	Rensselaer	8	Washington	7
Clinton	8	Manhattan — see <i>New York City</i>		Richmond (Staten Island) — see <i>New York City</i>		Wayne	8
Columbia	8	Monroe	8	Rockland	8 $\frac{3}{8}$	Westchester (outside the following)	7 $\frac{3}{8}$
Cortland	8	Montgomery	8	St. Lawrence	7	Mount Vernon (city)	8 $\frac{3}{8}$
Delaware	8	Nassau	8 $\frac{5}{8}$	Saratoga	7	New Rochelle (city)	8 $\frac{3}{8}$
Dutchess	8 $\frac{1}{8}$	New York (Manhattan) — see <i>New York City</i>		Schenectady	8	White Plains (city)	8 $\frac{1}{8}$
Erie	8 $\frac{3}{4}$			Schoharie	8	Yonkers (city)	8 $\frac{3}{8}$
Essex	7 $\frac{3}{4}$	New York City	8 $\frac{7}{8}$	Schuyler	8	Wyoming	8
						Yates	8