



Filing Requirements for Sales and Use Tax Returns

Introduction

If you are registered for sales and use tax purposes in New York State, you must file sales and use tax returns. This bulletin explains the sales tax filing requirements for quarterly, part-quarterly (monthly), and annual filers, including the E-file mandate. (It may also be helpful to read Tax Bulletin [Do I Need to Register for Sales Tax? \(TB-ST-175\)](#).)

E-file mandate

The Tax Department requires certain annual, quarterly and part-quarterly (monthly) sales tax filers to:

- Web File their sales tax returns; and
- make the payments associated with those returns by electronic withdrawal from their bank accounts.

The e-file mandate applies to annual, quarterly and monthly sales tax filers who meet these three conditions:

- don't use a tax preparer to prepare sales tax returns;
- use a computer to prepare, document, or calculate returns; and
- have broadband Internet access.

See [Sales Tax Web File](#) on our Web site. You will need to complete a one-time registration process through [Online Services](#) before you can Web File.

Your sales and use tax return

Your sales and use tax return is a summary of your business activity, including:

- gross sales;
- nontaxable and exempt sales;
- sales subject to tax (taxable sales);
- purchases or uses on which you are required to pay use tax;
- credits you are claiming on the return;
- sales tax, use tax, and any special taxes you collected or were required to collect; and
- the amount of sales and use tax you must pay with the return.

How frequently you must file sales tax returns depends on the amount of your taxable sales (and purchases subject to use tax), or the amount of tax due. Even if your business did not make any taxable sales or purchases during the reporting period, you must file your sales and use tax return by the due date.

The chart below summarizes which sales tax form to file. The forms and schedules are further explained on the following pages of this bulletin and in the links provided.

Annual Filers

You should file:	Form and schedules	Filing period
<p>An annual return if you owe \$3,000 or less in tax during an annual filing period.</p>	<p>ST-101, New York State and Local Annual Sales and Use Tax Return</p> <p>Annual sales tax schedules</p> <p>Note: See also <i>E-file mandate</i>.</p>	<p>March 1 through February 28 (29 in a leap year).</p>

Quarterly Filers

You should file:	Form and schedules	Filing period
<p>A quarterly return if:</p> <ul style="list-style-type: none"> • you have not been notified that you are an annual filer (see <i>Your filing frequency may be changed</i> below), and • your taxable receipts, purchases subject to use tax, rents, and amusement charges are less than \$300,000 during the previous quarter. <p>(Most vendors file quarterly when they first register to collect sales tax.)</p>	<p>ST-100, New York State and Local Quarterly Sales and Use Tax Return</p> <p>Quarterly sales tax schedules</p> <p>Note: See also <i>E-file mandate</i>.</p>	<ul style="list-style-type: none"> • March 1 through May 31; • June 1 through August 31; • September 1 through November 30; and • December 1 through February 28 (29 in a leap year).

Part-Quarterly Filers (monthly)

You must file:	Form and schedules	Filing period
<p>A part-quarterly (monthly) return beginning with the first month of the next sales tax quarter if you file an annual or quarterly sales tax return and:</p> <ul style="list-style-type: none"> • your combined total of taxable receipts, purchases subject to tax, rents, and amusement charges is \$300,000 or more in a quarter, or • you are a distributor as defined under Article 12-A of the Tax Law and you have sold a total of 100,000 gallons or more of petroleum products (taxable or nontaxable). 	<p>ST-809, New York State and Local Sales and Use Tax Return for Part-Quarterly Filers</p> <p>ST-810, New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers</p> <p>Part-quarterly (monthly) sales tax schedules</p> <p>Note: See also <i>E-file mandate</i>.</p>	<p>Monthly</p>

Prompt Tax

You must file:	Form and schedules	Filing period
<p>Prompt Tax generally if your annual sales and use tax liabilities are greater than \$500,000.</p> <p>(For more information about PromptTax, click here.)</p>	<p>Quick Guide for Prompt Tax Sales Tax (Click here for a chart summarizing return and payment periods as well as due dates and taxpayer action dates.)</p>	<p>Monthly</p>

How your filing frequency is initially determined

Annual filing

You will automatically be classified as an annual filer if, on your registration application, you:

- indicate that you do not expect to pay or collect any sales or use tax (for example, you are registering to accept exemption certificates), and
- describe your major business activity as *manufacturer* or *wholesaler*.

The annual return, [Form ST-101](#), *New York State and Local Annual Sales and Use Tax Return*, covers the period March 1 through February 28 (29 in a leap year). Since sales tax returns are generally due within 20 days after the end of the reporting period, annual returns are due by March 20 each year.

Quarterly filing

If you do not qualify to file annually, you will be classified as a quarterly filer when you first register for sales tax purposes.

- The reporting periods covered by quarterly returns are March 1 through May 31, June 1 through August 31, September 1 through November 30, and December 1 through February 28 (29 in a leap year).
- Quarterly returns are due no later than 20 days after the end of the quarter to which they relate.

Your filing frequency may change

As explained below, your filing frequency may change from annual to quarterly (depending on the amount of your total sales or tax due) or from annual or quarterly to part-quarterly (depending on the amount of your taxable sales). When your filing frequency changes, the correct return will be available when using [Sales Tax Web File](#).

Annual - If you are not currently an annual filer, the Tax Department may later reclassify you as an annual filer if your total tax due for the four most recently filed quarterly periods does not exceed \$3,000. The Tax Department will notify you of the change.

Annual to quarterly - If you are currently an annual filer, the Tax Department may later reclassify you as a quarterly filer if, during your annual filing period, your total sales and use tax due exceeds \$3,000. The change to quarterly filing takes effect the sales tax quarter following the annual period in which your total sales and use tax exceeds \$3,000. The Tax Department will notify you of the change.

Annual to part-quarterly (monthly) - If you are currently an annual filer, you may be later reclassified as a part-quarterly (monthly) filer if, during your annual filing period, the combined amount of your taxable sales (and purchases subject to use tax) is \$300,000 or more. The change to monthly filing takes effect the first month following the annual period in which your taxable transactions equal or exceed \$300,000. The Tax Department will notify you of the change.

Quarterly to part-quarterly (monthly) - If the combined amount of your taxable sales (and purchases subject to use tax) during any quarter is \$300,000 or more, you must begin filing monthly returns. The change to monthly filing status takes effect the first month following the sales tax quarter in which your taxable transactions equal or exceed \$300,000 in a quarter. The Tax Department will notify you of the change.

You must continue to file returns monthly until your taxable sales are less than \$300,000 in a quarter for four consecutive quarters, at which time you may contact the Tax Department to request a change to quarterly filing status.

If you are a distributor of petroleum products, you must change to monthly filing if your sales of petroleum products equal or exceed 100,000 gallons in any quarter. The change to monthly filing takes effect the first day following the quarter in which your sales of petroleum products equal or exceed 100,000 gallons. It is your responsibility to report this change to the Tax Department and file a return for the first month you are required to file monthly. You must continue to file returns monthly until your sales of petroleum products total less than 100,000 gallons for four consecutive quarters, at which time you may contact the Tax Department to request a change to quarterly filing status.

If you are required to file monthly returns:

- For the first two months of the quarter, file [Form ST-809](#), *New York State and Local Sales and Use Tax Return for Part-Quarterly Filers*.
- For the third month, file [Form ST-810](#), *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers*, to report sales and purchases for the entire quarter and to claim any amounts you remitted on the part-quarterly sales tax returns ([Form ST-809](#)) you filed for the first two months of the quarter.

A monthly return is due no later than 20 days after the month to which it applies.

To report or request a change in filing status, contact our [Sales Tax Information Center](#).

Other forms you may have to file

In addition to filing the main return, you may be required to complete one or more schedules that are used to report certain transactions. Schedules A, B, FR, H, N, P, T, and W must be included with your return under certain conditions, as described below:

- **File [Schedule A](#)** to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in Nassau or Niagara County, as well as admissions, club dues, and cabaret charges in Niagara County.
- **File [Schedule B](#)** if you: (1) provide nonresidential utility services in certain counties where school districts or cities impose tax, (2) provide residential energy sources and services subject to local taxes, (3) are a vendor supplying the above services or are billing tenants on a sub-metering basis, or (4) purchased any of the above without payment of sales tax (under direct payment permits, exempt purchase certificates, or otherwise). (For a list of residential rates, see [Publication 718-R](#), *Local Sales and Use Tax Rates On Residential Energy Sources and Services*.)
- **File [Schedule FR](#)** if you make retail sales of qualified motor fuel or highway diesel motor fuel or if you are reporting use tax on your use of qualified motor fuel or highway diesel fuel taken from inventory (see [Publication 718-F](#), *Local Sales and Use Tax Rates on Qualified Motor Fuel, Highway Diesel Motor Fuel, and B20 Biodiesel*).

- **File [Schedule H](#)** if you make retail sales of clothing and footwear eligible for exemption from New York State and some local sales and use tax (see [Publication 718-C, Local Sales and Use Tax Rates on Clothing and Footwear](#)).
- **File [Schedule N](#)** if you provide certain services subject to sales tax in New York City, see Tax Bulletin [Miscellaneous Personal Services and Related Sales in New York City \(TB-ST-575\)](#). In addition, use Schedule N-ATT if you are a provider of parking services in New York City.
- **File [Schedule P](#)** if you are a vendor registered to make PromptTax payments of sales and use tax and are not subject to the E-file mandate.
- **File [Schedule T](#)** to report the sales tax due or the sales of telephone services, telephone answering services, and telegraph services within certain counties, school districts, and cities.
- **File [Schedule W](#)** if you made purchases eligible for the Qualified Empire Zone Enterprise (QEZE) sales and use tax credit. For more information in determining if you meet the qualifications, see *Quarterly Schedule W Instructions*.

See our [Sales Tax Web File](#) for more information.

When to file

Sales tax returns generally must be filed no later than 20 days after the end of the period to which they relate. If you do not file your return and pay any tax due on or before the due date, you will be subject to penalties and interest.

PromptTax program

Certain large vendors must remit a portion of the state and local sales and use tax due for each period (including prepaid sales and use taxes due on petroleum products) by electronic funds transfer (EFT) or certified check. We will notify you if you must make this type of payment.

Taxpayers may also voluntarily enroll to pay by EFT. For more information about EFT, call 1 800 338-0054 or visit the [PromptTax Program](#) page on our Web site.

Penalties and interest for failure to file and pay tax

If you file your return late, don't pay the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit (see Tax Bulletin [Vendor Collection Credit \(TB-ST-925\)](#)). Penalty and interest are calculated on the amount of taxes due. The minimum penalty for late filing is \$50, even if no tax is due for the reporting period.

Interest is due on any amount not paid when due and accrues from the due date of the return to the date the tax is paid. Interest is compounded daily, and the rate may be adjusted quarterly. You can use the online [Penalty and Interest Calculator](#) to determine the amount of penalty and interest due. In addition, various civil and criminal penalties may apply if you do not comply with your responsibilities to collect and remit sales tax (see Tax Bulletin [Sales and Use Tax Penalties \(TB-ST-805\)](#)).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information:

Tax Law: Sections 1136, 1137, 1142, 1145, 1801, and 1817

Regulations: Sections 533.3, 533.4, and 536.1

Publications:

[Publication 20](#), *New York State Tax Guide For New Businesses*

[Publication 718](#), *New York State Sales and Use Tax Rates by Jurisdiction*

[Publication 718-C](#), *Local Sales and Use Tax Rates on Clothing and Footwear*

[Publication 718-R](#), *Local Sales and Use Tax Rates On Residential Energy Sources and Services*

[Publication 750](#), *A Guide To Sales Tax In New York State*

[Publication 774](#), *Purchaser's Obligations to Pay Sales and Use Taxes Directly to the Tax Department Questions and Answers*

Bulletins:

[Do I Need to Register for Sales Tax? \(TB-ST-175\)](#)

[Sales and Use Tax Penalties \(TB-ST-805\)](#)

[Reciprocal Credit for Sales or Use Taxes Paid to Other Taxing Jurisdictions \(TB-ST-765\)](#)

[Vendor Collection Credit \(TB-ST-925\)](#)