

A91

Annual Schedule A

A

State and Local Taxes on Hotel Room Occupancy, Food and Drink Sold by Restaurants, Taverns, Caterers and Other Establishments, Admissions, Club Dues, Cabaret Charges and Special Hotel Occupancy Tax

Use this form to report only transactions for the period

June 1, 1990 — May 31, 1991

Attach this schedule to Form ST-101, *New York State and Local Sales and Use Tax Return*.

Print name, address and identification number as shown on Form ST-101.

Please read instructions on back.

Name		Identification number	
Street address	City	State	ZIP code

Credits that can be identified by locality should be taken on the appropriate line below. Net Credits (negative entries) should be shown in parentheses.

Part I Hotel Room Occupancy, Food and Drink

Taxing Jurisdiction (a)	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (e)	Location Code
Long Beach (city only)	8			2838
Nassau County (outside city of Long Beach)	8			2884
Niagara Falls (city only) 3/1/91 - 5/31/91	7			2910
Niagara County (outside city of Niagara Falls) 3/1/91 - 5/31/91	7			2914
Totals				

Transfer this amount to box B on page 1, Form ST-101 Transfer this amount to line 1 on page 1, Form ST-101

Food and Drink

Taxing Jurisdiction (a)	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (e)	Location Code
Oneonta (city only) 3/1/91 - 5/31/91	7			3614
Otsego County (outside city of Oneonta) 3/1/91 - 5/31/91	6			3694
Totals				

Enter this amount in box B on page 1, Form ST-101 Enter this amount on line 1, page 1, Form ST-101

Part II Admissions, Club Dues and Cabaret Charges

Taxing Jurisdiction (a)	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (e)	Location Code
Niagara Falls (city only) 3/1/91 - 5/31/91	7			2912
Niagara County (outside city of Niagara Falls) 3/1/91 - 5/31/91	7			2915
Mount Vernon (city only)	8¼			5517
New Rochelle (city only)	7¼			6594
Rye (city only)	7¼			5549
White Plains (city only)	7¼			6503
Yonkers (city only)	8¼			6568
Westchester County (outside cities of Mount Vernon, New Rochelle, Rye, White Plains and Yonkers)	5¾			5598
Totals				

Transfer this amount to box B on page 1, Form ST-101 Transfer this amount to line 1 on page 1, Form ST-101

Part III Special Hotel Occupancy Tax

Check here if you have no receipts subject to the special hotel occupancy tax for the period indicated above.

Taxing Jurisdiction (a)	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (e)	Location Code
Statewide tax (all jurisdictions)	5			0006

Do not transfer this amount to Form ST-101 Enter this amount on line 1, page 1, Form ST-101

Instructions for Annual Schedule A

Schedule A should be completed by:

- vendors and operators of hotels, motels, taverns and other establishments within the counties of Nassau and Niagara who are required to collect tax on all or any of the following: hotel room occupancy, food or drink;
- operators of restaurants, taverns or other similar establishments and caterers who sell food or drink within Otsego County.
- recipients of amusement charges, club dues and cabaret charges within the counties of Niagara and Westchester; and
- operators of hotels where the charge for occupancy is at the rate of one hundred dollars (\$100) or more per day.

A vendor who must file Schedule A must also complete Form ST-101, reporting other taxable receipts on page 2, Form ST-101. Instructions that apply to Form ST-101 also apply to Schedule A.

Note: Other establishments required to collect tax on sales of food and drink include supermarkets, delicatessens, etc., that sell heated foods for off premises consumption. This includes barbecued chicken, hot chowder, hot soup and other similar items.

Effective March 1, 1991, the city of Niagara Falls imposed a tax on sales of hotel room occupancy, food and drink, amusement charges, club dues and cabaret charges. Consequently, new reporting lines have been added to Parts I and II of this schedule to report these sales in the city of Niagara Falls and outside the city in the remainder of Niagara County.

Part I: A hotel, restaurant or tavern operator in Nassau County or in Niagara County must report on this schedule the taxable receipts from hotel occupancies and/or restaurant sales, including sales of alcoholic beverages. Receipts from these sales in the city of Long Beach must be reported on the Long Beach (city) line and receipts outside the city must be reported on the Nassau County (outside Long Beach) line. In Niagara County, receipts from these sales in the city of Niagara Falls must be reported on the Niagara Falls (city) line or, for sales outside Niagara Falls, on the Niagara County (outside Niagara Falls) line. Other taxable receipts in those counties, such as those from the candy counter or cigarette counter, must be reported on page 2 of Form ST-101 on the Nassau County or Niagara County lines respectively.

A new part has been added to this schedule to report taxable receipts from the sale of food and drink in Otsego County when made in or by a restaurant, tavern or other similar establishments or by caterers. Sales in the city of Oneonta must be reported separately on the Oneonta (city) line, and sales in the remainder of Otsego County must be reported on the Otsego County (outside Oneonta) line.

Part II: Since both the city of Niagara Falls and the city of Rye impose no general sales tax but impose tax on the sales of admissions, club dues and cabaret charges, the receipts from these sales throughout Niagara County and Westchester County must be reported in Part II of this schedule, in order to make proper distribution of revenue.

A vendor in Niagara County having receipts from admissions, club dues or cabaret charges would collect the 7% combined (state and city) tax in Niagara Falls and the 7% combined (state and county) tax in the remainder of Niagara County. A vendor in Westchester County having receipts from these same sales would collect the 8¼% combined tax in Mount Vernon and Yonkers and the 7¼% combined tax in the cities of New Rochelle, Rye and White Plains. The 5¾% combined tax would be collected on such charges in the remainder of Westchester County.

The taxable receipts from these admissions, club dues and cabaret charges must be reported on the appropriate lines of this schedule (In Niagara County on the Niagara Falls (city) or Niagara County lines and in Westchester County on the Mount Vernon (city), New Rochelle (city), Rye (city), White Plains (city), Yonkers (city) or Westchester County lines).

Part III: Part III has been added to this schedule to report the 5% special hotel occupancy tax imposed on every charge for occupancy of a room or suite of rooms in a hotel located in New York State, where the charge for occupancy is at the rate of one hundred dollars (\$100) or more per day.

This tax, effective June 1, 1990, is in addition to the state and local sales or use tax imposed on hotel occupancy and must be reported separately on this schedule. Since the 5% special tax is reported on the same receipts on which sales tax is reported, the receipts shown in this part (Part III) **must not be transferred** to Box B on page 1 of Form ST-101, but the tax due **must be** included with the tax reported on line 1 of the Form ST-101.

If a hotel operator had no receipts subject to the 5% special hotel occupancy tax during the year, the operator must check the box shown in Part III and attach the schedule to the sales and use tax return.

Schedule A must be filed whether or not a hotel operator has any sales to report in Part III. There is no change to the way sales tax is computed or reported on these sales. That is, receipts from occupancy of rooms both under \$100 and \$100 or more are reported on Part I of this schedule, on Schedule N or on page 2 of Form ST-101 and are added to the taxable receipts reported in box B on page 1 of Form ST-101.

Taxable receipts - column (c)

Report on each appropriate line taxable receipts for the type of tax imposed by the locality shown on that line. Enter the sum of all amounts in column (c) on the *Totals* line for Parts I and II. Include these totals in the amount reported in box B on page 1 of Form ST-101.

Tax - column (e)

Compute the tax by multiplying the amount in column (c) by the combined state and local tax rate shown in column (b) for Parts I and II and by the 5% tax for Part III.

Enter the sum of all amounts reported in column (e) on the *Total* line. Include the total for Parts I, II and III in the amount to be reported on line 1, page 1 of Form ST-101.

Credits

Credits that can be identified by locality should be taken on the appropriate line(s) on the front of this form. Include credits taken on this form in the total amount entered in box D on the front of Form ST-101.

Net credits (negative amounts) should be shown in parentheses.