

(a) Taxing Jurisdiction	(b) % Rate	(c) Taxable Sales and Services (to nearest dollar)	(d) Purchases Subject to Use Tax (to nearest dollar)	(e) Sales and Use Taxes $b \times (c + d)$ (dollars and cents)	Code
New York State only	4				0002
Albany County	7				0172
Allegany County	8				0215
Broome County	7				0312
Cattaraugus County (outside cities of Olean and Salamanca)	8				0499
Olean (city only)	8				0419
Salamanca (city only)	8				0429
Cayuga County	7				0502
Chautauqua County	7				0602
Chemung County (outside city of Elmira)	7				0792
Elmira (city only)	7				0712
Chenango County (outside city of Norwich)	7				0805
Norwich (city only)	7				0844
Clinton County (outside city of Plattsburgh)	7				0992
Plattsburgh (city only)	7				0912
Columbia County	7				1008
Cortland County (outside city of Cortland)	7				1109
Cortland (city only)	7				1112
Delaware County	6				1202
Dutchess County	7¼				1303
Erie County	8				1415
Essex County	7				1502
Franklin County	7				1602
Fulton County (outside cities of Gloversville and Johnstown)	7				1706
Gloversville (city only)	7				1715
Johnstown (city only)	7				1724
Genesee County (outside city of Batavia)	7				1892
Batavia (city only)	7				1822
Greene County	7				1912
Hamilton County	7				2002
Herkimer County	7				2100
Jefferson County	7				2202
Lewis County	7				2303
Livingston County	7				2402
Madison County (outside city of Oneida)	7				2582
Oneida (city only)	7				2526
Monroe County	7				2602
Montgomery County (outside city of Amsterdam)	7				2792
Amsterdam (city only)	7				2712
Nassau County	8½				2804
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica)	7				3002
Rome (city only)	7¼				3039
Sherrill (city only)	7				3048
Utica (city only)	7				3055
Onondaga County	7				3102
Ontario County (outside cities of Canandaigua and Geneva)	7				3272
Canandaigua (city only)	7				3232
Geneva (city only)	7				3242
Orange County	7¼				3303
Orleans County	7				3472
Fulton (city only)	7				3532
Oswego (city only)	7				3542
Otsego County	7				3603
Putnam County	7¼				3714
Rensselaer County	7				3878

June 1, 1992, through August 31, 1992

ST-810 (8/92)

(a) Taxing Jurisdiction	(b) % Rate	(c) Taxable Sales and Services (to nearest dollar)	(d) Purchases Subject to Use Tax (to nearest dollar)	(e) Sales and Use Taxes $b \times (c + d)$ (dollars and cents)	Code
Rockland County	7¼				3904
St. Lawrence County (outside city of Ogdensburg)	7				4092
Ogdensburg (city only)	7				4012
Saratoga County	7				4103
Schenectady County	7				4234
Schoharie County	7				4303
Schuyler County	7				4402
Seneca County	7				4512
Steuben County (outside cities of Hornell and Corning)	7				4682
Hornell (city only)	7				4622
Corning (city only)	7				4612
Suffolk County	8				4703
Sullivan County	7				4812
Tioga County	7				4905
Tompkins County (outside city of Ithaca)	7				5092
Ithaca (city only)	7				5012
Ulster County	7				5112
Warren County (outside city of Glens Falls)	7				5292
Glens Falls (city only)	7				5212
Washington County	7				5302
Wayne County	7				5402
Westchester County (outside cities of Mount Vernon, New Rochelle, White Plains and Yonkers)	6¾				5503
Mount Vernon (city only)	8¼				5513
New Rochelle (city only)	7¼				6585
White Plains (city only)	7¼				5560
Yonkers (city only)	8¼				6578
Wyoming County	7				5602
Yates County	7				5702

Taxes in New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island))

New York City/State combined tax	8¼				8009
New York State/MCTD (fuel and utilities)	4¼				8040
New York City — local tax only	4				8010

Add column (c). Include the total in Part I, box B

Add column (d). Include the total in Part I, box C

A. Add column (e)

Special Taxes and Fees

B. Passenger car rentals	Taxable receipts (to nearest dollar) _____	multiplied by 5% (.05)			0003
C. Lubricating oil	Number of quarts _____	multiplied by 10¢			0009
D. Paging devices - monthly fee	Add number of pagers authorized for use in first, second and third months (or part months). _____	Number of pagers _____ multiplied by \$1			7006
E.	Add lines A through D, column (e)				
F.	Insurance credit from Schedule V				V7050
G.	Sales and use tax and special taxes due (subtract line F from line E). Include this amount in Part I, line 1.				

Interest and Penalty Computation

Interest is compounded daily from the due date of the return to the date the tax is paid. Call Taxpayer Assistance at the number listed below to get the current rate.

A. For failure to file a return on time, with **no tax due**, the penalty is \$50.

B. For failure to file a return on time **with tax due**, the penalty is:

1-60 days late, 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, but in no instance less than \$50,

61 or more days late, the greatest of the following:

- 10% of the tax due for the first month plus 1% of the tax due for each month thereafter not to exceed 30% or
- the lesser of \$100 or 100% of the tax due, or
- \$50

Return Addresses

— If you are **not** participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and your place of business is located in the county of:

Mail return to:

Albany	Franklin	Orange	Steuben	
Broome	Fulton	Otsego	St. Lawrence	
Chemung	Greene	Putnam	Sullivan	
Chenango	Hamilton	Rensselaer	Tioga	
Clinton	Herkimer	Rockland	Tompkins	
Columbia	Jefferson	Saratoga	Ulster	
Delaware	Lewis	Schenectady	Warren	
Dutchess	Montgomery	Schoharie	Washington	PO Box 688
Essex	Oneida	Schuyler		Albany, NY 12201-0688

New York County with ZIP codes 10001-10019	
Richmond	PO Box 2058 Church Street Station New York, NY 10008-2058

Bronx	Queens	
Kings	Westchester	
New York County with ZIP codes 10020-10285		GPO Box 5464 New York, NY 10087-5464

Nassau	Suffolk	PO Box 1866 Hicksville, NY 11802-1866
--------	---------	--

Cayuga	Madison	Ontario	Seneca	
Cortland	Monroe	Orleans	Wayne	
Livingston	Onondaga	Oswego	Yates	PO Box 4777 Syracuse, NY 13221-4777

Allegany	Chautauqua	Genesee	Wyoming	PO Box 194 Buffalo, NY 14240-0194
Cattaraugus	Erie	Niagara		

— If you **are** participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or both, attach the appropriate schedule(s) to your return and mail it to: . . . PO Box 688
Albany, NY 12201-0688

— If you are a vendor located outside New York State, mail your return to: . . . PO Box 688
Albany, NY 12201-0688

If You Need Help...

Phone

For forms or publications call toll free (from New York State only) 1 800 462-8100.

From areas outside New York State, call (518) 438-1073.

For information call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829).

From areas outside New York State, call (518) 438-8581.

Write

If you wish to write, address your letter to:

NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, NY 12227