



# New York State and Local Quarterly Sales and Use Tax Return

# ST-100

(3/97)

Use this form to report transactions for the period March 1, 1997, through May 31, 1997, only.

497

Sales tax vendor identification number	Business telephone number ( )	Daytime telephone number ( )
Legal name		
DBA		
Street		
City, state, ZIP code		

### Change of Business Information

Check here if you have changed your business location and have not previously notified us. Enter this new address in the space next to your preprinted address. You must report this, or any other change (name, identification number, mailing address or owner/officer/responsible person information) on either Form DTF-95.1, found in the ST-100 Instructions, or Form DTF-95, *Change of Business Information*. To request Form DTF-95, call the Business Tax Information Center (see telephone number listed to the left).

**Read Vendor Collection Credit on Page 4 before completing this return.**

If you need **instructions for Form ST-100**, call the Business Tax Information Center toll free at 1 800 972-1233, or call toll free 1 800 462-8100. From outside the U.S. and Canada, call (518) 485-6800.

Type of Business

You must file this return on or before **June 20, 1997, whether or not there is tax due**. Complete and sign the labeled form and mail it in the enclosed envelope to the applicable PO box listed on the back of this form.

Check the box if you are reporting sales tax for more than one business location. If you check this box and your identification number does not have a C suffix, attach a list of your locations.

Check the box and write **Final** at the top of this return to the **left** of *ST-100* if business has been discontinued and this is your final return. Complete this return and the back of your Certificate of Authority. Attach the Certificate of Authority to the return.

Check the box if you had no taxable sales and made no purchases subject to use tax. Enter your gross sales in box A below and enter **None** in boxes B, C and D.

### Part I (Complete all applicable schedules and complete Part II on the next two pages of this form before making entries below.)

Summary of Business Activity	A	B	C	D
	Gross sales and services (to nearest dollar)	Taxable sales and services (to nearest dollar)	Purchases subject to use tax (to nearest dollar)	Total credits claimed on Part II and attached schedules (dollars and cents)

#### Contact the Taxpayer Assistance Bureau immediately if:

- the total taxable sales, services and purchases subject to use tax you reported on this return and all required schedules was \$300,000 or more; or
- you are a distributor as defined under Article 12-A and you sold 100,000 gallons or more of automotive fuel (motor fuel or diesel motor fuel).

Call toll free 1 800 972-1233 or 1 800 225-5829. (From outside the U.S. and Canada, call (518) 485-6800.)

1	Sales and use taxes and special taxes <small>(include the total of Part II, line G, column (e) and totals from Schedules A, B, FR, N and U, if filed)</small> .....	1	
2a	Credits not claimed on Part II (attachments required) .....	2a	
2b	Advance payments .....	2b	
2c	Add lines 2a and 2b .....	2c	
3	Total taxes due (subtract line 2c from line 1) .....	3	
4	Interest and penalty (see instructions, ST-100-I, page 4) .....	4	
5	Total amount due (add lines 3 and 4) .....	5	

For office use only

Attach check or money order payable to **New York State Sales Tax** for the amount due on line 5. Include on the check or money order your identification number, **Form ST-100** and the period you are reporting.

Signature of vendor	Telephone number ( )
Title	Date
Signature of preparer, if other than vendor	Telephone number ( )
Preparer's address	Date

Be sure to complete Part II of your return.

## Part II

(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
<b>New York State only</b>	<b>4</b>				<b>0002</b>
Albany County	8				0179
Allegany County	8				0215
Broome County	8				0313
Cattaraugus County (outside cities of Olean and Salamanca).....	8				0499
Olean (city only).....	8				0419
Salamanca (city only).....	8				0429
Cayuga County (outside city of Auburn).....	8				0503
Auburn (city only).....	8				0552
Chautauqua County	7				0602
Chemung County	7				0793
Chenango County (outside city of Norwich) ..	7				0805
Norwich (city only).....	7				0844
Clinton County	7				0993
Columbia County	8				1003
Cortland County	8				1122
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)....	8				1894
Batavia (city only).....	8				1824
Greene County	8				1903
Hamilton County	7				2002
Herkimer County	8				2104
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	8				2605
Montgomery County	7				2793
Nassau County	8½				2804
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica).....	8				3003
Rome (city only).....	8¼				3033
Sherrill (city only).....	8				3045
Utica (city only).....	8				3056
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	8				3473
Oswego County (outside cities of Fulton and Oswego).....	7				3598
Fulton (city only).....	7				3532
Oswego (city only).....	7				3542
Otsego County	7				3603
Putnam County	7¼				3714
Rensselaer County	8				3875

(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)	8				4688
Hornell (city only) .....	8				4630
Corning (city only) .....	8				4616
Suffolk County	8¼				4760
Sullivan County	7				4812
Tioga County	7½				4903
Tompkins County (outside city of Ithaca) .....	8				5096
Ithaca (city only) .....	8				5013
Ulster County	7¾				5113
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) .....	8¼				6855
White Plains (city only) .....	7¾				5555
Yonkers (city only) .....	8¼				6578
Wyoming County	8				5605
Yates County	7				5702
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), pages 2 and 3. Include this amount in Part I, box B. ....					
Add column (d), pages 2 and 3. Include this amount in Part I, box C. ....					
Special Taxes	A. Passenger car rentals	Taxable receipts (to nearest dollar) _____ × 5% (.05) =			0003
	B. Information and entertainment services furnished via telephony and telegraphy	Taxable receipts (to nearest dollar) _____ × 5% (.05) =			7009
C. Subtotal of column (e), pages 2 and 3. Do not transfer this amount to Part I, line 1; continue below. ....					
Vendor Collection Credit	D. Vendor collection credit for timely-filed, fully-paid returns (see page 4 for eligibility, instructions and worksheet)	Taxable Sales and Services (line 6 of worksheet) _____ × 4% (.04) = _____	State Tax Liability _____	Vendor Collection Credit Rate _____ × 1½% (.015) = _____	
	Enter the lesser of \$100 or the result of computation .....		[	]	7700
E. Subtotal of taxes due (subtract line D from line C) .....					
F. Credit for prepaid sales tax on cigarettes .....			[	]	C8888
G. Sales and use tax and Special Taxes due (subtract line F from line E) Include this amount on Part I, line 1 .....					

### Vendor Collection Credit

The Tax Law provides you, as a vendor, with compensation, in the form of a credit, for the collection of state sales tax from your customers. You must compute this credit on the state tax collected, and may take the credit only if you file the return and pay the tax timely. Monthly and quarterly filers may take the credit quarterly on their quarterly returns; annual filers may take the credit once a year on their annual returns.

You **may not** calculate credit on any use tax paid or for any local tax collected. That is, you may only calculate the credit using the sales tax, and only the New York State portion. The credit is limited to a maximum of \$100 per quarterly or annual period for which you are required to file sales tax returns. To compute the credit, multiply the 4% (.04) New York State sales tax collected by 1½% (.015). Vendors filing schedules must follow the instructions listed below this example.

**Example:** Using a New York State and local combined sales tax rate of 7% (3% local tax rate and 4% state tax rate):

Taxable sales and services subject to state and local sales taxes.....	\$10,000	
Sales Tax Rate of 7% (.07).....	× .07	
Total sales tax due.....	\$700	
\$10,000 × 4% (.04) (New York State portion) = \$400		
× 1½% (.015) (credit due) = \$6.....	- 6	(Vendor collection credit)
Net amount due (any Special Taxes due must be added to show total amount due).....	\$694	

### Vendors Filing Schedules

Since the vendor collection credit can be determined only on the New York State portion of the sales tax collected, vendors who are filing schedules must make adjustments before computing their tax credit. Compute from the schedules the amount of taxable receipts subject to **New York State sales tax**. When completed, transfer the amount to Form ST-100 (see *Worksheet* below).

Schedules NJ and CT do not include any sales subject to New York State sales tax and Schedule U is used to report only local (New York) sales tax. Therefore, no vendor credits can be computed for these schedules. No credits can be taken for Schedule N-ATT. These credits are computed from Schedule N.

If you file any of the following schedules, you may include the receipts indicated when computing your vendor credit.

- Schedule A: Total of Parts I and II.
- Schedule B: Total of Part I. (Receipts from Parts II, III and IV **cannot** be included.)
- Schedule N: The parking and services subject to both New York State and local sales tax in Parts I and II, and the first 90 days of hotel occupancy reported in Part III. To determine the amounts to include from Parts I and II, deduct the parking at municipal facilities from Part I, and the taxable receipts for the New York City credit rating and reporting services and miscellaneous personal services from the total taxable receipts reported in Part II.
- Schedule FR: Total of all taxable sales only. **Do not** include purchases that are subject to use tax in your total. They cannot be included in your computation of credit. To determine the amount to include from Schedule FR, deduct the taxable self-use included in column (c) and (d) from the totals reported on line A for columns (c) and (d). Transfer this adjusted total (both columns) to line 5 of the worksheet.

Use the worksheet below to determine the total receipts eligible for the vendor credit.

### Worksheet

Add the total as follows:

1. Total taxable sales from Part II, page 3, column (c), less any taxable sales reported on the *New York City - local tax only line*.....
2. Schedule A - Totals of Parts I and II, column (c).....
3. Schedule B - Total of Part I, column (c).....
4. Schedule N - Total of Part I, lines 1 through 3; Part II, lines 7 through 10; and Part III, line 11 column (c).....
5. Schedule FR - Total *taxable sales* from line A, columns (c) and (d).....
6. Total of lines 1 through 5 (Taxable Sales and Services)\* (to nearest dollar).....

\*Transfer this total to the *Taxable Sales and Services* line in the *Vendor Collection Credit* box (Page 3, Part II, line D of your return). Multiply this amount by the 4% (.04) *State Tax Rate* to determine your *State Tax Liability*; multiply the result by the *Vendor Collection Credit Rate* of 1½% (.015) to determine your credit. The maximum credit allowed is \$100 per quarter. Therefore, if the credit computes to more than \$100, enter \$100 on line D, column (e). If the credit computes to less than \$100, enter the computed credit on line D.

### Return Addresses

- If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement (regardless of where your business is located), attach the appropriate schedule(s) to your return and mail it to:..... **PO BOX 917 ALBANY NY 12201-0917**

- **If you are not** participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and you are a vendor located outside New York State, or your place of business is located in New York County with ZIP codes 10001-10019 or is located in one of the following counties:

Mail return to:

- |             |            |                 |              |
|-------------|------------|-----------------|--------------|
| Albany      | Essex      | Oneida          | Schuyler     |
| Allegany    | Franklin   | Onondaga        | Seneca       |
| Broome      | Fulton     | Ontario         | Steuben      |
| Cattaraugus | Genesee    | Orange          | St. Lawrence |
| Cayuga      | Greene     | Orleans         | Sullivan     |
| Chautauqua  | Hamilton   | Oswego          | Tioga        |
| Chemung     | Herkimer   | Otsego          | Tompkins     |
| Chenango    | Jefferson  | Putnam          | Ulster       |
| Clinton     | Lewis      | Rensselaer      | Warren       |
| Columbia    | Livingston | <b>Richmond</b> | Washington   |
| Cortland    | Madison    | Rockland        | Wayne        |
| Delaware    | Monroe     | Saratoga        | Wyoming      |
| Dutchess    | Montgomery | Schenectady     | Yates        |
| Erie        | Niagara    | Schoharie       |              |

**PO BOX 192 ALBANY NY 12201-0192**

All other vendors whose place of business is in any of the following counties:

- 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**