



ST-101 Annual Instructions

Instructions for Form ST-101

New York State and Local Annual Sales and Use Tax Return

For tax period:

March 1, 2002, through February 28, 2003

Highlights for this reporting period

- Effective **March 1, 2002**, the combined state and local tax rate imposed in **Delaware County** increased to 7%. See ST-02-1, *Delaware County Sales and Use Tax Rate Increase Effective March 1, 2002*, for more information.
- Effective **March 1, 2002**, the local tax rate imposed on residential energy sources and services in **Suffolk County** increased to 2½%. Additionally, the related rate of tax on transportation, transmission, or distribution of gas or electricity when purchased from someone other than the vendor of the gas or electricity increased to 2%. See ST-02-2, *Suffolk County Local Sales and Use Tax Rate Increase on Residential Energy Sources and Services Effective March 1, 2002*, for more information.
- Effective **March 1, 2002**, the local tax rate imposed on sales of residential energy sources and services in **Ulster County** decreased to 3%. Additionally, the related rate of tax on transportation, transmission, or distribution of gas or electricity decreased to 1½%. See ST-02-3, *Ulster County Local Sales and Use Tax Rate Reduction on Residential Energy Sources and Services Effective March 1, 2002*, for more information.
- Effective **March 1, 2002**, the combined state and local tax rate imposed in **Rockland County** increased to 7½%. See ST-02-4, *Rockland County Sales and Use Tax Rate Increase Effective March 1, 2002*, for more information.
- Effective **March 1, 2002**, sales in **Montgomery County** to Qualified Enterprise Zone Enterprises (QEZE) are exempt from the 3% county tax; these sales were already exempt from the 4% New York State sales and use tax rate. Sales of utilities of QEZEs in the **Johnstown School District** within Montgomery County are subject to a local tax of 3%; purchases of transportation, transmission, or distribution of gas or electricity from someone other than the vendor of the gas or electricity are subject to a local tax of 1½%. See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE)*, for a listing of the local jurisdictions that enacted the QEZE exemption and the rates in effect in localities that did not enact the QEZE exemption.
- Effective **March 1, 2002**, sales in **Tompkins County** of clothing and footwear worn by humans and costing less than \$110 per item are exempt from the 4% county tax; these sales were already exempt from the 4% New York State sales and use tax rate. See Publication 718-C, *Local Sales and Use Tax Rates on Clothing and Footwear*, for a listing of the local jurisdictions that enacted the clothing exemption and the rates in effect in localities that did not enact the clothing exemption.
- Effective **March 1, 2002**, the city of **Fulton** repealed the exemption from its city tax for sales of clothing and footwear costing less than \$110 per item. Sales of clothing in Fulton are subject to the city tax of 3%. See Publication 718-C, *Local Sales and Use Tax Rates on Clothing and Footwear*, for a listing of the local jurisdictions that enacted the clothing exemption and the rates in effect in localities that did not enact the clothing exemption.
- Effective **June 1, 2002**, the city of **Saratoga Springs** imposed a local tax. The total tax rate within the city is still 7%; however, vendors are required to report sales in Saratoga Springs on a separate reporting line. See Publication 649, *City of Saratoga Springs Street Addresses for Collecting and Reporting Sales Tax*, for a list of street addresses in Saratoga Springs. Goods or services sold to addresses included in this list must be reported as sales made in Saratoga Springs.
- Effective **June 1, 2002**, the local tax rate of 1½% imposed in the city of **Ithaca** on sales of clothing and footwear costing less than \$110 per item was eliminated, and these sales are fully exempt from state and local sales and use tax. Sales in **Tompkins County, outside Ithaca**, of clothing and footwear costing less than \$110 per item are already fully exempt. See

Publication 718-C, *Local Sales and Use Tax Rates on Clothing and Footwear*, for a list of the local jurisdictions that enacted the clothing exemption and the rates in effect in localities that did not enact the clothing exemption.

- The state budget provided for three temporary state sales and use tax exemption periods for certain transactions occurring in the Liberty and Resurgence Zones in **New York City** and authorized New York City to elect similar exemptions. The exemption periods were June 9, 10, and 11; July 9, 10, and 11; and August 20, 21, and 22. The exemptions apply to most sales of property (except motor vehicles, motor fuel and diesel motor fuel, cigarettes and tobacco products, alcoholic beverages, and building materials), prepaid phone cards, restaurant food and drink, hotel occupancy, and cabaret/roof garden charges priced under \$500 if sold or used in the Liberty or Resurgence Zones (essentially, the area of Manhattan south of Houston Street). See TSB-M-02(2)S, *Temporary Sales and Use Tax Exemptions in Liberty Zone and Resurgence Zone*, for more information. Please call our Business Tax Information Center at 1 800 972-1233 for special procedures to report use tax due on purchases made in the Liberty and Resurgence Zones and used in another jurisdiction.
- Effective **September 1, 2002**, the combined state and local tax rate imposed in **Chenango County** (including the city of Norwich) increased to 8%. See ST-02-7, *Chenango County Sales and Use Tax Rate Increase Effective September 1, 2002*, for more information.
- Effective **September 1, 2002**, the combined state and local tax rate imposed in **Ulster County** increased to 8%. See ST-02-8, *Ulster County Sales and Use Tax Rate Increase Effective September 1, 2002*, for more information.
- Effective **December 1, 2002**, the combined state and local tax rate imposed in **Chemung County** increased to 8%. See ST-02-9, *Chemung County Sales and Use Tax Rate Increase Effective December 1, 2002*, for more information.
- Effective **December 1, 2002**, the combined state and local tax rate imposed in **Seneca County** increased to 8%. See ST-02-10, *Seneca County Sales and Use Tax Rate Increase Effective December 1, 2002*, for more information.
- The Commissioner has adopted regulations that effect a change in policy with respect to the tax treatment of alterations to clothing. Alterations to clothing, whether new or used, are now treated as exempt tailoring services. See TSB-M-02(4)S, *Taxability of Alterations to Clothing*, for more information.
- The Tax Department has issued TSB-M-02(5)S, *Qualified Empire Zone Enterprise (QEZE) Exemptions (Articles 28 and 29)*, which provides a comprehensive summary of sales and use tax exemptions provided to Qualified Empire Zone Enterprises (QEZE) and supercedes TSB-M-01(1)S.
- For vendors who file Forms ST-101.3 and ST-101.3-ATT (Schedules B and B-ATT), this year's schedules reflect the third step of a four-year phaseout of state and local sales taxes on the services of transportation, transmission, or distribution of gas or electricity purchased from someone other than the vendor of the gas or electricity. For more information, see TSB-M-00(4)S.
- The North American Industry Classification System (NAICS) is the new standard code system to describe business establishments and industries, replacing the Standard Industrial Classification (SIC) codes. The Tax Department now requires this information; see *NAICS Code* on page 4.

The New York State Tax Department is dedicated to answering your questions. Please call our Business Tax Information Center at 1 800 972-1233 for assistance. For updated tax news, downloadable forms, links to related sites, and other information, visit our Web site at www.tax.state.ny.us.



**Please read this
section before
completing your return.**



Quarterly filers who converted to annual filing

Even if you filed one or more quarterly returns for this annual period and then changed to annual filing status, you must enter your sales and use tax information on Form ST-101 and all required schedules for the **entire** annual period. You may claim a credit in Step 5 for taxes you paid with your quarterly returns.



Filing requirements

Annual filing: Filers who owe more than \$3,000 in tax for this annual filing period must begin to file quarterly (or possibly monthly) returns. Call 1 800 972-1233 immediately to change to quarterly or monthly filing status and to obtain the necessary forms.



Preaddressed labels

Place the enclosed peel-and-stick preaddressed label in the appropriate section on the front of the return (also be sure to include your identification number and name on any schedule(s) you may be required to file). Please be sure to keep a copy of your completed return for your records.

If you did not receive a return with a preaddressed label, complete the identification number, name, and address boxes on the front of the return.

Instructions

**Entries in these examples are fictional.
Do not use these figures when completing your return.**

No tax due?	Check the box to the right and complete Step 1; in Step 3 on page 3, enter none in boxes 13, 14, and 15; and complete Step 9. You must file by the due date even if no tax is due. There is a \$50 penalty for late filing of a no-tax-due return. See 1 in instructions. ... <input type="checkbox"/>
Multiple Locations?	If you are reporting sales tax for more than one business location and your identification number does not end in C, check the box to the right and attach a list of your locations. <input type="checkbox"/>
Final return?	Check the box to the right if you are discontinuing your business and this is your final return; complete this return and the back of your <i>Certificate of Authority</i> . Attach the <i>Certificate of Authority</i> to the return. See 2 in instructions. <input type="checkbox"/>
Has your address or business information changed?	If so, check the box to the right and enter new mailing address on preprinted label above. See 3 in instructions. <input type="checkbox"/>

1 No tax due?

You must file a return even if you had no taxable sales and made no purchases subject to tax. Check the box, enter your gross sales and services in box 1, and write **none** in boxes 13, 14, and 15 on page 3, Step 3. Then go to Step 9.

There is a \$50 penalty for late filing of a no-tax-due return.

Teletifiers: If you are enrolled in the Teletile program and you have no tax due this period, call 1 888 829-3769 and follow the verbal instructions. Keep the confirmation number given at the end of the transaction as your proof of filing. Do not file a paper return for this period.

2 Final return?

If you have permanently discontinued your business, check the box that follows *Final return?*, complete the back of your sales tax

Certificate of Authority, and attach it to your Form ST-101. (If you are unable to return your certificate, attach an explanation.)

3 Has your address or business information changed?

If you need to update your sales tax mailing address, enter your correct address on the label we provided. If you need to change your address for other New York taxes, or change other business information such as the name, ID number, physical address, owner/officer information, or paid preparer address, complete and send in Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*. Obtain forms through fax-on-demand, Internet access, or call one of the telephone assistance numbers listed in the *Need help?* section on page 4.

Step 1 of 9 Gross sales and services	Enter total gross sales and services in box 1 4 3,938 .00
Do not include sales tax in the gross sales and services amount. See 4 in instructions.	

Step 2 of 9 Identify required schedules	Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. Need to obtain schedules? See <i>Need help?</i> on page 4 of this form.
Annual schedule	Description 5 Check the box for each schedule you are attaching
<input type="checkbox"/>	Use Form ST-101.2, <i>Annual Schedule A</i> , to report tax and taxable receipts from sale of food and

4 Enter gross sales and services

Enter the total taxable, nontaxable, and exempt sales from your New York State business locations and from locations outside New York State delivered into the state in box 1. **Exclude sales tax from**

this amount. Also, do not include sales from Form ST-101.10, *Annual Schedule FR*.

5 Identify required schedules

Determine which schedules, if any, you are required to complete and file with Form ST-101. Brief descriptions of schedules A, B, FR, H, N, Q, and T are included on the front of Form ST-101. For more

detailed information, see the specific schedule. Check the appropriate box on page 1 of Form ST-101 for any schedules you are required to file. Complete the required schedules, if any, and proceed to Step 3.

If you are filing Form ST-101.4, *Annual Schedule NJ*, or Form ST-101.11, *Annual Schedule CT*, or both, **do not** enter the sales information from the schedules onto Form ST-101, but **do** include the amount of tax due to New Jersey and Connecticut, along with the amount due from Form ST-101, in your check or money order.

Form ST-101.4 is used by those taxpayers registered in the New Jersey/New York reciprocal tax agreement to report sales subject to New Jersey tax.

Form ST-101.11 is used by those taxpayers registered in the Connecticut/New York reciprocal tax agreement to report sales subject to Connecticut tax.

Step 3 of 9 Calculate sales and use taxes		Column C	+	Column D	=	Column E	=	Column F
Refer to instructions (Form ST-101-I) if you have questions or need help.		Taxable sales and services		Purchases subject to tax		Tax rate		Sales and use tax (C + D) x E
Enter total from Form ST-101.10 (if any) in box 2 FR 6								2
Enter totals (if any) from: A + B + 3AT + H + N + Q + T + T-ATT = 3		1000.00		0.00				182.50
Column A Taxing jurisdiction	Column B Jurisdiction code	8		9		10		11
New York State only	NE 0002	.00		.00		4%		
Albany County	AL 0179	1549.00		0.00		8%		123.92
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	NE 8009	.00		.00		8¼%		
New York State/MCTD (fuel and utilities)	NE 8040	.00		365.00		4¼%		15.51
New York City — local tax only (enter box 9 amount in Step 7B)	NE 8010	.00		.00		4%		
New York City — local tax only (transportation and delivery of gas and electricity (3/01/02-8/31/02)) (enter box 9a amount in Step 7B)	NE 8013	.00		.00		2%		
New York City — local tax only (transportation and delivery of gas and electricity (9/01/02-2/28/03)) (enter box 9b amount in Step 7B)	NE 8016	.00		.00		1%		
Column subtotals from page 2, boxes 6, 7, and 8:		10 2549.00		11 0.00				12 306.42
If box 15 is more than \$3,000, see page 1 of instructions.		13		14				15
Column totals:		2549.00		365.00				321.93
Credit summary — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see 12 c).								

6 Calculate sales and use taxes

If you are filing Form ST-101.10, enter the amount from box 16 on that schedule in box 2 of Form ST-101.

If you are filing schedule A, B, B-ATT, H, N, Q, T, or T-ATT (or any combination of these), enter the combined totals from the completed schedules in boxes 3, 4, and 5 on page 2 of Form ST-101. (Do not include amounts from schedules CT and NJ.)

7 Columns A & B – Taxing jurisdiction and code

Report each sale of property and services, and each purchase subject to tax, for the jurisdiction in which the sale was made and delivered and where the purchase was used. **Do not report on these jurisdiction lines any sale or purchase already reported on a schedule.**

Reporting New York City taxes

Use the *New York State/MCTD* 4¼% tax rate line to report purchases of fuel and utility services subject to sales tax at 8¼%, for which you paid 4% New York City tax. Report fuel or utilities used for **residential** purposes on Form ST-101.3, *Annual Schedule B*.

Use the *New York City — local tax only* 4% tax rate line to report sales in the city of New York for:

- fuel and utility services used in the production of gas, electricity, refrigeration, and steam for sale; and
- installation, repair, and maintenance services to property used in farming. Do not report these transactions on the *New York City/State combined tax* 8¼% tax rate line.

For the period March 1, 2002, through August 31, 2002, use the *New York City — local tax only* 2% tax rate line to report sales of the

To order forms, call 1 800 462-8100

service of transportation and delivery of gas and electricity used in the production of gas, electricity, refrigeration, and steam for sale. Use the *New York City — local tax only* 1% tax rate line for the period September 1, 2002, through February 28, 2003, for reporting these sales.

8 Column C – Taxable sales and services

Report taxable sales for each jurisdiction in New York State where delivery of sales and services occurred. **Do not** include sales tax in this amount.

Credits against sales and services

Credits that can be identified by locality should be taken on the appropriate line in Step 3. If the result is a negative number, enter it in parentheses. Examples of such credits include:

- Tax paid on property purchased in bulk and stored, but not used by the purchaser, and subsequently shipped for use in another jurisdiction.
- Tax paid on property fabricated, assembled, processed, printed, or imprinted in one jurisdiction, that was shipped for use in another jurisdiction.
- Tax paid on canceled sales, returned merchandise, and bad debts.
- Tax paid on construction materials resold or incorporated into realty in another jurisdiction. (Unless the materials were used out of state or otherwise exempt, report tax on the materials.)
- Tax paid by a veterinarian on drugs and medicines used in certain veterinary services.

Note: To claim an empire zone (EZ) credit, a credit from your prior return, or a credit that you are unable to associate with a particular jurisdiction, see 16.

See 12 c for information about documenting any credits claimed.

9 Column D – Purchases subject to tax

Purchases outside New York State: Report the full amount of

Need help? call 1 800 972-1233

purchases made outside New York State of tangible personal property and services used in your business in New York State on which no New York State tax was paid.

• Purchases in New York State in one jurisdiction/use in another jurisdiction: Report the full amount of any tangible personal property or services purchased for use in your business, if the tax rate is higher in the jurisdiction where the property or services are used than the tax rate in the jurisdiction where you purchased the property or services.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases in Step 5. See 16.

Do not include in Column D purchases of property or services purchased for resale or which are exempt.

Contractors: Also report materials purchased in one jurisdiction that are incorporated into realty in another.

10 Column E – Tax rate

Tax rates for the period are printed in Column E in percentage formats.

11 Column F – Sales and use taxes

For each jurisdiction for which you reported sales, purchases, or credits, add the amounts in Columns C and D, then multiply the total by the tax rate in Column E, one line at a time. Enter the result in Column F: (C + D) x E = F.

This result may be a net credit, which you should identify by enclosing it in parentheses. **Note:** Any net credits should be subtracted when totaling the column.

12 Column totals

a. On page 2, separately subtotal Column C (box 6), Column D (box 7), and Column F (box 8). Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotaling each column. Transfer the box 6, 7, and 8 amounts to page 3, boxes 10, 11, and 12, respectively.

b. On page 3, separately total Column C (box 13), Column D (box 14), and Column F (box 15). Include the column subtotals from page 2 (entered in boxes 10, 11, and 12) when totaling each column. Enter the box 15 amount in Step 6.

c. Enter the total dollar amount of credit against the tax claimed in Step 3 or on any schedules filed (except on Form ST-101.10). Show any net credits in parentheses. Attach a statement and any other supporting documentation explaining the basis for the amount of credit claimed. Do not include credits for the vendor collection credit, prepaid sales tax on motor fuel or diesel motor fuel or cigarettes, or any other credit claimed in Step 5 on page 3.

Web site address: www.tax.state.ny.us

Step 4 of 9 Calculate special taxes	Internal code	Column G Taxable receipts	Column H Tax rate	Column J Special taxes due (G x H)
Passenger car rentals 13	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	310.00	5%	14 15 50
Total special taxes:				16 15 50

13 Calculate special taxes
Enter taxable receipts from sales or uses of passenger car rentals and of information and entertainment services furnished via telephony and telephony on the appropriate lines in Column G. Multiply the taxable receipts (Column G) by 5% (.05). Enter the resulting tax in Column J.

14 Add the two lines in Column J and enter the total in box 16. Also enter the box 16 amount in Step 6.

Step 5 of 9 Calculate tax credits and advance payments	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes 15	CR C8888	
Credits against sales or use tax (see 16 in instructions) 16	C	
Advance payments (made with Form ST-330) 17	A	63 50
Unclaimed vendor collection credit (attach Form TR-912; formerly Form PR-912) 18	UN 7802	19 25 00
Total tax credits and advance payments:		17 88 50

• Credit for additional tax paid on property incorporated into realty according to a preexisting lump-sum or unit price contract, where the additional tax is the result of a rate increase.

Note: Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, should also be filed for any of these transactions.

17 Advance payments
Enter the total amount of any advance payments that were reported on and paid with Form ST-330, *Sales Tax Record of Advance Payment*.

18 Unclaimed vendor collection credit
If you received a Form TR-912 (formerly Form PR-912), *Notice of Unclaimed New York State Sales Tax Vendor Collection Credit*, enter the total *Unclaimed vendor collection credit* amount on the appropriate line in Step 5. Attach a copy of Form TR-912 to the return.

19 Total tax credits and advance payments
Add Column K and enter the total in box 17. Also enter the box 17 amount in Step 6.

Calculate tax credits and advance payments

15 Credit for prepaid sales tax on cigarettes
Enter your credit for prepaid sales tax on cigarettes, if any, in Column K.

16 Credits against sales or use tax
Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for credit claimed.

Enter the total amount of other credits or refunds of sales tax you are claiming (excluding the vendor collection credit). You must keep records to validate all credits and refunds claimed, and attach to your return the forms or explanations that verify them. Do not enter any credits that were claimed on jurisdiction lines in Step 3.

Credits that may be claimed in Step 5 include:

- Credit for sales tax paid against additional tax on purchases reported in Column D (included are credits for taxes paid in another jurisdiction in New York State or to another state).

Example: You purchased tangible personal property in a jurisdiction with a 6% tax rate; you later use this property at your business located in a jurisdiction with an 8% tax rate. You must report the purchase in Column D on the appropriate 8% jurisdiction line, and take a credit for the 6% sales tax originally paid on the purchase.

- Credits where the tax rate for the jurisdiction in which tax was paid is different from the tax rate in the period in which the credit is claimed.

Example: You paid 8% tax, and later determined that you are entitled to a credit. During that time, the tax rate changed to 7%. You are still entitled to the 8% credit.

- Credit for an overpayment of tax made in a prior quarter that you have not previously claimed.

Note: Any credit against tax taken in Step 5 should be based on the amount of tax paid or paid over at the time of the original transaction.

- Credit for state tax and some local taxes paid on certain construction materials in empire zones (EZ) (see Publication 30).

Step 6 of 9 Calculate taxes due	Add Sales and use tax column total (box 15) to Total special taxes (box 16) and subtract Total tax credits and advance payments (box 17).	20 Taxes due
Box 15 amount \$ 321.93 + Box 16 amount \$ 15.50 - Box 17 amount \$ 88.50 =		18 248 93

20 Calculate taxes due
Enter the amounts from box 15, *Sales and use taxes*; box 16, *Total special taxes*; and box 17, *Total tax credits and advance payments*, in the appropriate spaces. Add boxes 15 and 16, and subtract box 17. Enter the result in box 18.

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest	You are eligible for vendor collection credit ONLY if you file by March 20, 2003, and you pay the full amount due with the return. If you are not eligible, enter "0" in box 19 and go to 7D.
<p>7A If you are not required to file any schedules, start at the asterisk (*) in 7B.</p> <p>Schedule B, Section 3, box 7 200.00</p> <p>Schedule B, Section 3, box 9 100.00</p> <p>Schedule B, Section 3, box 11 + 300.00</p> <p>Schedule B-ATT, Section 3, box 3 +</p> <p>Schedule H +</p> <p>Schedule N +</p> <p>Schedule O +</p> <p>Schedule T-ATT +</p> <p>Total adjustment = 600.00</p> <p>7B Schedule FR, Part 3, box 7</p> <p>* Form ST-101, Step 3, box 13 + 2,549.00</p> <p>Total adjustment from 7A - 600.00</p> <p>Form ST-101, Step 3, box 9</p> <p>Form ST-101, Step 3, box 9a</p> <p>Form ST-101, Step 3, box 9b</p> <p>Eligible sales amount (move to 7C) = 1,949.00</p> <p>7C Eligible sales amount from 7B above State tax rate</p> <p>\$ 1,949.00 x 4% = (subtotal a) \$ 77.96</p> <p>Schedule B, Section 3, box 9 from 7A above</p> <p>\$ 100.00 x 2% = (subtotal b) \$ 2.00</p> <p>Schedule B, Section 3, box 11 from 7A above</p> <p>\$ 300.00 x 1% = (subtotal c) \$ 3.00</p> <p>(add subtotals a, b, and c) \$ 82.96 x 3½% = \$ 2.90 **</p> <p>**in box 19, enter the amount calculated, but not more than \$150</p> <p>OR Pay penalty and interest if you are filing late</p> <p>7D Call 1 800 972-1233 or access our Web site at www.tax.state.ny.us/salespi/salespi.asp for an estimate of the penalty and interest due on the amount shown in box 18, <i>Taxes due</i>. Enter this amount in box 20.</p>	<p>Vendor collection credit</p> <p>VE 7702</p> <p>19 2 90</p> <p>22 2 90</p> <p>20 Penalty and interest</p>

7C — Calculate your vendor collection credit following these steps: 1) multiply the *Eligible sales amount* from 7B by its state tax rate (subtotal a); 2) multiply the *Schedule B, Section 3, box 9* amount from 7A by its state tax rate (subtotal b); 3) multiply the *Schedule B, Section 3, box 11* amount from 7A by its state tax rate (subtotal c); 4) add subtotal a, subtotal b, and subtotal c; and 5) multiply the sum of subtotals a, b, and c by the credit rate. If the credit amount is less than \$150, enter the credit in box 19. If the credit amount is \$150 or more, enter \$150 in box 19.

Calculate vendor collection credit or pay penalty and interest

21 Vendor collection credit
The Tax Law provides you with a credit for your collection of state sales tax from your customers. You may not include in the credit computation any use tax paid or any local tax collected. The maximum vendor collection credit you can claim on your return is \$150.

You can receive this credit only if you file your return on time and pay the full amount due. If you file on time but do not pay the full amount due, or if you file late, you cannot claim this credit. Enter "0" in box 19 and go to Step 7D.

If you qualify, calculate your vendor collection credit in Step 7. If the result is less than \$150, enter the result in box 19. If the result is equal to or more than \$150, enter only \$150 in box 19.

7A — If you completed schedules B, B-ATT, H, N, Q, or T-ATT, enter the appropriate amount (see each schedule for the amount to enter). Schedules A and T are not included as no adjustment is needed. Add the amounts in 7A and enter the total on the *Total adjustment* line.
Note: If you did not complete any schedules, skip Step 7A and start at the asterisk in 7B.

7B — If you completed Form ST-101.10, enter the amount from box 7 of that form. Fill in the lines as applicable, and add or subtract them according to the math symbols provided. Enter and **add** the amount from Form ST-101, page 3, box 13. Enter and **subtract** the *Total adjustment* from 7A, if any. Enter and **subtract** the amount from Form ST-101, page 3, boxes 9, 9a, and 9b*. Enter the result of the additions and subtractions on the *Eligible sales amount* line. Transfer this amount to 7C.

* **New York City only:** If you reported sales on the *New York City* 4%, 2%, or 1% tax rate lines (page 3, in boxes 9, 9a, and 9b), enter these amounts in Step 7B. As local sales, they do not qualify for the vendor collection credit.

22 Determine penalty and interest
If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit. Penalty and interest are calculated on the amount of tax due, from box 18. The minimum penalty for late filing is \$50. Late payment and underpayment also result in interest charges; interest rates are adjusted quarterly and compounded daily.

For an estimate of your penalty and interest amount, call 1 800 972-1233. A Tax Department representative will calculate this estimate for you. Or you can use our Web site at www.tax.state.ny.us/salespi/salespi.asp to estimate your penalty and interest. Enter this amount in box 20.

Step 8 of 9 Calculate total amount due	Make check or money order payable to New York State Sales Tax . Write on your check your sales tax ID#, ST-101 , and Fiscal Year 2003 .	23 Total amount due
Final calculation:	Taking vendor collection credit? Subtract box 19 from box 18. Paying penalty and interest? Add box 20 to box 18.	246 03

23 Calculate total amount due
If you were eligible for and claimed the vendor collection credit in Step 7, subtract the box 19 credit amount from box 18 (*Taxes due*) and enter the result.

If you are filing late and you entered penalty and interest in box 20, add box 20 to box 18 (*Taxes due*) and enter the result.

If you are not claiming the vendor collection credit and not entering penalty and interest, enter the box 18 amount as your *Total amount due*.

Payment information

If you do not file Form ST-101.4 or Form ST-101.11, make your check or money order for the *Total amount due* payable to **New York State Sales Tax**. If you are filing Form ST-101.4 or

Form ST-101.11, or both, include in your payment amount any tax due with those schedules and with Form ST-101.

On your check or money order, write your sales tax ID#, **Form ST-101**, and **Fiscal Year 2003**. Enclose your payment with Form ST-101 to ensure that your payment is properly credited to your account.

If the total amount due is an overpayment, you may either claim a credit or apply for a refund. To claim a credit, enter this amount in Step 5 of your next return and attach substantiation.

To apply for a refund, file Form AU-11, **unless** the overpayment is the result of a credit for prepaid sales tax on motor fuel or diesel motor fuel sold at retail; in that case, you must file the appropriate application:

- **Form FT-949**, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations*.
- **Form FT-950**, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold by Retail Service Stations*.
- **Form FT-1007**, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold by Retail Service Stations*.
- **Form FT-1010**, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

Do not attach the refund application (Form AU-11; FT-949 or FT-950; FT-1007 or FT-1010) **to your return**. You must file this application separately and mail to the address shown on that form.

Step 9 of 9 Sign and mail this return <i>Please be sure to keep a completed copy for your records.</i>	Must be postmarked by Thursday, March 20, 2003 , to be considered filed on time. See below for complete mailing information.	New: Please enter code below (<i>see instructions</i>).												
Printed name of taxpayer _____ Title _____	Daytime telephone () _____	<table border="1"> <tr> <td colspan="6">North American Industry Classification System (NAICS)</td> </tr> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>	North American Industry Classification System (NAICS)											
North American Industry Classification System (NAICS)														
Signature of taxpayer 24 _____ Date _____	_____													
Printed name of preparer, if other than taxpayer _____	_____													

24 Sign and mail this return
Signatures required

If you are a sole proprietor, you must sign the return and print your name, title, telephone number, and the date.

If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, date, and telephone number.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, address, and telephone number.

Please be sure to keep a copy of your completed return for your records.

NAICS Code

To the right of signature lines, enter the six-digit code from the enclosed Publication 910, *NAICS Codes for Principal Business Activity for New York State Tax Purposes*, that best matches your primary business activity. Show vendors and entertainment vendors use code **454390**.



Where to mail your return and attachments

Use the enclosed preprinted return envelope to mail your return and attachments. If you are using your own envelope, see page 4 of Form ST-101 to determine where to send your completed return, attachments, and payment. If you are not using the U.S. Postal Service, see *Private delivery service address* below.

Private delivery service address

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.)

Address your return to:

JPMORGAN
NYS GOVERNMENT TAX PROCESSING
12 CORPORATE WOODS BLVD - 4TH FLOOR
ALBANY NY 12211-2524

Need help?



Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227

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 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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.