



New York State and Local Quarterly Sales and Use Tax Return

Calendar grid for December, January, and February 2004. Tax period: December 1, 2003 - February 29, 2004.

Calendar grid for March 2004. The 22nd is highlighted.

404

Due date: Monday, March 22, 2004. You will be responsible for penalty and interest if your return is not postmarked by this date.

Form fields for: Sales tax identification number, Legal name, dba (doing business as) name, Number and street, City, state, ZIP code.

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. ... [ ]

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. ... [ ]

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 Certificate of Authority. Attach the Certificate of Authority to the return. See 2 in instructions. ... [ ]

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. [ ]

Step 1 of 9 Gross sales and services. Enter total gross sales and services in box 1. [ ] .00

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Table for Step 2 of 9 Identify required schedules. Columns: Quarterly schedule, Description, Check the box for each schedule you are attaching. Rows include SCHEDULE A, B, FR, H, N, Q, T.

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-100-1) if you have questions or need help. Please be sure to keep a completed copy of your return for your records.

For office use only

Proceed to Step 3, page 2

<b>Step 3 of 9 Calculate sales and use taxes</b> <i>Refer to instructions (Form ST-100-1) if you have questions or need help.</i>		Column C Taxable sales and services	+	Column D Purchases subject to tax	×	Column E Tax rate =	Column F Sales and use tax (C + D) × E	
Enter total from Form ST-100.10 (if any) in box 2 <input type="text" value="FR"/>							<input type="text" value="2"/>	
Enter totals (if any) from: <input type="text" value="A"/> + <input type="text" value="B"/> + <input type="text" value="B-ATT"/> + <input type="text" value="H"/> + <input type="text" value="N"/> + <input type="text" value="Q"/> + <input type="text" value="T"/> + <input type="text" value="T-ATT"/> = <input type="text" value="3"/>		<input type="text" value="4"/>		<input type="text" value="5"/>				
<b>Column A</b> Taxing jurisdiction	<b>Column B</b> Jurisdiction code							
New York State only	NE 0011	.00		.00		4¼%		
Albany County	AL 0171	.00		.00		8¼%		
Allegany County	AL 0211	.00		.00		8¼%		
Broome County	BR 0311	.00		.00		8¼%		
Cattaraugus County (outside the following)	CA 0491	.00		.00		8¼%		
Olean (city)	OL 0411	.00		.00		8¼%		
Salamanca (city)	SA 0421	.00		.00		8¼%		
Cayuga County (outside the following)	CA 0501	.00		.00		8¼%		
Auburn (city)	AU 0551	.00		.00		8¼%		
Chautauqua County	CH 0601	.00		.00		7¼%		
Chemung County	CH 0701	.00		.00		8¼%		
Chenango County (outside the following)	CH 0821	.00		.00		8¼%		
Norwich (city)	NO 0841	.00		.00		8¼%		
Clinton County	CL 0991	.00		.00		7¼%		
Columbia County	CO 1001	.00		.00		8¼%		
Cortland County	CO 1121	.00		.00		8¼%		
Delaware County	DE 1211	.00		.00		8¼%		
Dutchess County	DU 1301	.00		.00		8¼%		
Erie County	ER 1401	.00		.00		8¼%		
Essex County	ES 1501	.00		.00		7¼%		
Franklin County	FR 1601	.00		.00		7¼%		
Fulton County (outside the following)	FU 1701	.00		.00		7¼%		
Gloversville (city)	GL 1761	.00		.00		7¼%		
Johnstown (city)	JO 1771	.00		.00		7¼%		
Genesee County	GE 1801	.00		.00		8¼%		
Greene County	GR 1901	.00		.00		8¼%		
Hamilton County	HA 2001	.00		.00		7¼%		
Herkimer County	HE 2101	.00		.00		8¼%		
Jefferson County	JE 2201	.00		.00		7¼%		
Lewis County	LE 2301	.00		.00		7¼%		
Livingston County	LI 2401	.00		.00		8¼%		
Madison County (outside the following)	MA 2581	.00		.00		7¼%		
Oneida (city)	ON 2521	.00		.00		7¼%		
Monroe County	MO 2601	.00		.00		8¼%		
Montgomery County	MO 2791	.00		.00		8¼%		
Nassau County	NA 2801	.00		.00		8¾%		
Niagara County	NI 2901	.00		.00		8¼%		
Oneida County (outside the following)	ON 3001	.00		.00		8¼%		
Rome (city)	RO 3021	.00		.00		8¼%		
Sherrill (city)	SH 3041	.00		.00		8¼%		
Utica (city)	UT 3051	.00		.00		8¼%		
Onondaga County	ON 3101	.00		.00		7¼%		
Ontario County (outside the following)	ON 3271	.00		.00		7¼%		
Canandaigua (city)	CA 3231	.00		.00		7¼%		
Geneva (city)	GE 3241	.00		.00		7¼%		
Orange County	OR 3301	.00		.00		7½%		
Orleans County	OR 3471	.00		.00		8¼%		
Oswego County (outside the following)	OS 3591	.00		.00		7¼%		
Fulton (city)	FU 3531	.00		.00		8¼%		
Oswego (city)	OS 3541	.00		.00		7¼%		
<b>Column subtotals (also enter on page 3, boxes 10, 11, and 12):</b>		<input type="text" value="6"/>		<input type="text" value="7"/>		<input type="text" value="8"/>		

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × E
Otsego County	OT 3611	.00		.00		8¼%		
Putnam County	PU 3701	.00		.00		7½%		
Rensselaer County	RE 3871	.00		.00		8¼%		
Rockland County	RO 3901	.00		.00		8½% *		
St. Lawrence County	ST 4081	.00		.00		7¼%		
Saratoga County (outside the following)	SA 4101	.00		.00		7¼%		
Saratoga Springs (city)	SA 4121	.00		.00		7¼%		
Schenectady County	SC 4231	.00		.00		8¼%		
Schoharie County	SC 4301	.00		.00		7¼%		
Schuyler County	SC 4401	.00		.00		8¼%		
Seneca County	SE 4501	.00		.00		8¼%		
Steuben County (outside the following)	ST 4681	.00		.00		8¼%		
Corning (city)	CO 4601	.00		.00		8¼%		
Hornell (city)	HO 4631	.00		.00		8¼%		
Suffolk County	SU 4701	.00		.00		8¾%		
Sullivan County	SU 4801	.00		.00		7¾%		
Tioga County	TI 4911	.00		.00		8¼%		
Tompkins County (outside the following)	TO 5091	.00		.00		8¼%		
Ithaca (city)	IT 5011	.00		.00		8¼%		
Ulster County	UL 5101	.00		.00		8¼%		
Warren County (outside the following)	WA 5291	.00		.00		7¼%		
Glens Falls (city)	GL 5201	.00		.00		7¼%		
Washington County	WA 5301	.00		.00		7¼%		
Wayne County	WA 5401	.00		.00		7¼%		
Westchester County (outside the following)	WE 5501	.00		.00		7%		
Mount Vernon (city)	MO 5511	.00		.00		8½%		
New Rochelle (city)	NE 6851	.00		.00		8½%		
White Plains (city)	WH 5551	.00		.00		8%		
Yonkers (city)	YO 6501	.00		.00		8½%		
Wyoming County	WY 5601	.00		.00		8¼%		
Yates County	YA 5711	.00		.00		8¼%		
<b>Taxes in New York City</b> [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]								
New York City/State combined tax	NE 8011	.00		.00		8⅝% *		
New York State/MCTD (fuel and utilities)	NE 8041	.00		.00		4½%		
New York City - local tax only (enter box 9 amount in Step 7B)	NE 8021 <sup>9</sup>	.00		.00		4⅙% *		
<b>Column subtotals from page 2, boxes 6, 7, and 8:</b>	<b>10</b>			<b>11</b>			<b>12</b>	
		.00		.00				
<b>STOP</b> If the total of box 13 + box 14 = \$300,000 or more, see page 1 of instructions.	<b>13</b>			<b>14</b>			<b>15</b>	
<b>Column totals:</b>		.00		.00				

<b>Column subtotals from page 2, boxes 6, 7, and 8:</b>	<b>10</b>			<b>11</b>			<b>12</b>	
		.00		.00				
<b>STOP</b> If the total of box 13 + box 14 = \$300,000 or more, see page 1 of instructions.	<b>13</b>			<b>14</b>			<b>15</b>	
<b>Column totals:</b>		.00		.00				

**Credit summary** — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see **12 c**).

Step 4 of 9 Calculate special taxes	Internal code	Column G Taxable receipts	×	Column H Tax rate	=	Column J Special taxes due (G × H)
Passenger car rentals	PA 0003	.00		5%		
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00		5%		
<b>Total special taxes:</b>						<b>16</b>

Step 5 of 9 Calculate tax credits and advance payments	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Credits against sales or use tax (see <b>16</b> in instructions)	C	
Advance payments (made with Form ST-330)	A	
Unclaimed vendor collection credit (attach Form TR-912)	UN 7804	
<b>Total tax credits and advance payments:</b>		<b>17</b>

\*8⅝% = 0.08125; 8⅙% = 0.08625; 4⅙% = 0.04125

Proceed to Step 6, page 4

<b>Step 6 of 9 Calculate taxes due</b>	Add <i>Sales and use tax</i> column total (box 15) to <i>Total special taxes</i> (box 16) and subtract <i>Total tax credits and advance payments</i> (box 17).	<b>Taxes due</b>
Box 15 amount \$ _____ + Box 16 amount \$ _____ - Box 17 amount \$ _____ =	<b>18</b>	
<b>Step 7 of 9 Calculate vendor collection credit or pay penalty and interest</b>	You are eligible for <b>vendor collection credit ONLY</b> if you file by <b>March 22, 2004</b> , and you pay the full amount due with the return. If you are not eligible, enter "0" in box 19 and go to 7D.	
<b>7A</b> If you are not required to file any schedules, start at the asterisk (*) in 7B. Schedule B, Part 4, box 3 _____ Schedule B-ATT + _____ Schedule H + _____ Schedule N + _____ Schedule Q + _____ Schedule T-ATT + _____ <b>Total adjustment</b> = _____	<b>7B</b> Schedule FR, Step 3, box 7 _____ *Form ST-100, page 3, box 13 + _____ <b>Total adjustment from 7A</b> - _____ Form ST-100, page 3, box 9 - _____  <b>Eligible sales amount (move to 7C)</b> = _____	
<b>7C</b> Eligible sales amount from 7B above \$ _____ × 4¼% = \$ _____ × 3½% = \$ _____ ** ** In box 19, enter the amount calculated, but not more than \$150	<b>19</b>	<b>Vendor collection credit VE 7704</b>
OR <b>Pay penalty and interest if you are filing late</b>		<b>Penalty and interest</b>
<b>7D</b> Penalty and interest are calculated on the amount in box 18, <i>Taxes due</i> . See 22 on page 3 in the instructions.	<b>20</b>	
<b>Step 8 of 9 Calculate total amount due</b>	Make check or money order payable to <b>New York State Sales Tax</b> . Write on your check your sales tax ID#, <b>ST-100</b> , and <b>2/29/04</b> .	<b>Total amount due</b>
<b>Final calculation:</b>	<b>Taking vendor collection credit?</b> Subtract box 19 from box 18. <b>Paying penalty and interest?</b> Add box 20 to box 18.	

<b>Step 9 of 9 Sign and mail this return</b> <i>Please be sure to keep a completed copy for your records.</i>	Must be postmarked by <b>Monday, March 22, 2004</b> , to be considered filed on time. See below for complete mailing information.	<b>New:</b> Please enter code below (see instructions).
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Printed name of taxpayer \_\_\_\_\_ Title \_\_\_\_\_ Daytime telephone ( ) \_\_\_\_\_

Signature of taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Printed name of preparer, if other than taxpayer \_\_\_\_\_

Preparer's address \_\_\_\_\_

Signature of preparer, if other than taxpayer \_\_\_\_\_

North American Industry Classification System (NAICS)

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**Where to mail your return and attachments**  
If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

No

**Address envelope to:**  
NYS SALES TAX PROCESSING  
JAF BUILDING  
PO BOX 1205  
NEW YORK NY 10116-1205

Yes

**Address envelope to:**  
NYS SALES TAX PROCESSING  
RECIPROCAL TAX AGREEMENT  
JAF BUILDING  
PO BOX 1209  
NEW YORK NY 10116-1209

Make check payable to **New York State Sales Tax**.

2971

David Sample  
100 Elm Street  
Albany, NY 12203

DATE **March 10, 2004**

PAY TO THE ORDER OF **New York State Sales Tax** \$ **1,050.32**

DOLLARS

**One thousand fifty and 32/100**

**First State Bank**

00-0000000 ST-100 2/29/04

*David Sample*

Don't forget to write your sales tax ID#, **ST-100**, and **2/29/04**      Don't forget to sign your check

**Need help?**

**Internet access:** [www.nystax.gov](http://www.nystax.gov) (for information, forms, and publications)

**Fax-on-demand forms:** 1 800 748-3676

**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.  
To order forms and publications: 1 800 462-8100 (518) 485-6800

Business Tax Information Center: 1 800 972-1233 (518) 485-6800

From areas outside the U.S. and outside Canada:

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M. eastern time).

**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 1 800 972-1233.

**If you need to write**, address your letter to: NYS Tax Department, Business Tax Information Center, W A Harriman Campus, Albany NY 12227.

Refer to the instructions (Form ST-100-1) if you have questions or need further help.