



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

September	October	November
Tax period		
September 1, 2007 – November 30, 2007		

December 2007						
S	M	T	W	T	F	S
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

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**20 Due date:**  
**Thursday, December 20, 2007**

You will be responsible for penalty and interest if your return is not postmarked by this date.

Sales tax identification number	
Legal name (if no label, print legal name as it appears on the Certificate of Authority)	
DBA (doing business as) name	
Number and street	
City, state, ZIP code	

<b>No tax due?</b>	If so, mark an <b>X</b> in the box to the right and complete Step 1; in Step 3 on page 3, enter <b>none</b> in boxes 12, 13, and 14; and complete Step 9. You <b>must</b> file by the due date even if no tax is due. <b>There is a \$50 penalty for late filing of a no-tax-due return.</b> See <b>1</b> in instructions. .... <input type="checkbox"/>
<b>Multiple locations?</b>	If you are reporting sales tax for more than one business location <b>and</b> your identification number does not end in <b>C</b> , mark an <b>X</b> in the box to the right and attach a list of your locations. .... <input type="checkbox"/>
<b>Final return?</b>	Mark an <b>X</b> in 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 <b>2</b> in instructions. .... <input type="checkbox"/>
<b>Has your address or business information changed?</b>	If so, call the Sales Tax Information Center to update address information or mark an <b>X</b> in the box to the right and enter new mailing address on preprinted label above. See <b>3</b> in instructions. .... <input type="checkbox"/>

<b>Step 1 of 9 Gross sales and services</b>	Enter total <b>gross sales and services</b> (including exempt sales). <b>Do not include</b> sales tax in this amount. See <b>4</b> in instructions. ....	1		.00
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<b>Step 2 of 9 Do I need to file any additional schedules?</b>	<b>Need to obtain schedules?</b> See <i>Need help?</i> on page 4 of Form ST-100-I.
<b>SCHEDULE A</b> Form ST-100.2, <i>Quarterly Schedule A</i> — Use to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in <b>Nassau or Niagara County</b> , as well as admissions, club dues, and cabaret charges in Niagara County.	
<b>SCHEDULE B</b> Form ST-100.3, <i>Quarterly Schedule B</i> — Use to report tax due on <b>nonresidential utility services</b> in certain counties where school districts or cities impose tax, and on <b>residential energy sources and services</b> subject to local taxes. Reminder: Use Form ST-100.3-ATT, <i>Quarterly Schedule B-ATT</i> , to report sales of these nonresidential utility services made to QEZE.	
<b>SCHEDULE FR</b> Form ST-100.10, <i>Quarterly Schedule FR</i> — Use to report <b>retail sales of qualified motor fuel or diesel motor fuel</b> and fuel taken from inventory, as explained in the schedule's instructions.	
<b>SCHEDULE H</b> Form ST-100.7, <i>Quarterly Schedule H</i> — Use to report <b>sales of clothing and footwear eligible for exemption</b> from New York State and some local sales and use tax.	
<b>SCHEDULE N</b> Form ST-100.5, <i>Quarterly Schedule N</i> — Use to report taxes due and sales of certain <b>services in New York City</b> . Reminder: Use Form ST-100.5-ATT, <i>Quarterly Schedule N-ATT</i> , if you are a provider of parking services in New York City.	
<b>SCHEDULE Q</b> Form ST-100.9, <i>Quarterly Schedule Q</i> — Use to report <b>sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZE) eligible for exemption</b> from New York State and some local sales and use tax.	
<b>SCHEDULE T</b> Form ST-100.8, <i>Quarterly Schedule T</i> — Use to report taxes due on <b>telephone services, telephone answering services, and telegraph services</b> imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, <i>Quarterly Schedule T-ATT</i> , to report sales of these services made to QEZE.	

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

Refer to Form ST-100-I, *Instructions for Form ST-100*, 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

<b>Step 3 of 9 Calculate sales and use taxes</b> Refer to Form ST-100-1, <i>Instructions for Form ST-100</i> , if you have questions or need help.		Column C Taxable sales and services	+	Column D Purchases subject to tax <i>(see 9 in instructions)</i>	×	Column E Tax rate =	=	Column F Sales and use tax $(C + D) \times E$	
Enter total from Form ST-100.10, page 4, Step 6, box 18 in box 2 (if any) .....								2	
Enter the sum of any totals from Schedules A, B, B-ATT, H, N, Q, T and T-ATT (if any) .....		3		4				5	
		.00		.00					
Column A Taxing jurisdiction	Column B Jurisdiction code								
New York State only	NE 0021	.00		.00		4%			
Albany County	AL 0181	.00		.00		8%			
Allegany County	AL 0221	.00		.00		8½%			
Broome County	BR 0321	.00		.00		8%			
Cattaraugus County (outside the following)	CA 0481	.00		.00		8%			
Olean (city)	OL 0441	.00		.00		8%			
Salamanca (city)	SA 0431	.00		.00		8%			
Cayuga County (outside the following)	CA 0511	.00		.00		8%			
Auburn (city)	AU 0561	.00		.00		8%			
Chautauqua County	CH 0631	.00		.00		8%			
Chemung County	CH 0711	.00		.00		8%			
Chenango County (outside the following)	CH 0861	.00		.00		8%			
Norwich (city)	NO 0831	.00		.00		8%			
Clinton County	CL 0911	.00		.00		7¾%			
Columbia County	CO 1021	.00		.00		8%			
Cortland County	CO 1131	.00		.00		8%			
Delaware County	DE 1221	.00		.00		8%			
Dutchess County	DU 1311	.00		.00		8½%*			
Erie County	ER 1451	.00		.00		8¾%			
Essex County	ES 1521	.00		.00		7¾%			
Franklin County	FR 1621	.00		.00		8%			
Fulton County (outside the following)	FU 1791	.00		.00		8%			
Gloversville (city)	GL 1741	.00		.00		8%			
Johnstown (city)	JO 1751	.00		.00		8%			
Genesee County	GE 1811	.00		.00		8%			
Greene County	GR 1911	.00		.00		8%			
Hamilton County	HA 2011	.00		.00		7%			
Herkimer County	HE 2111	.00		.00		8%			
Jefferson County	JE 2221	.00		.00		7¾%			
Lewis County	LE 2321	.00		.00		7¾%			
Livingston County	LI 2411	.00		.00		8%			
Madison County (outside the following)	MA 2511	.00		.00		8%			
Oneida (city)	ON 2541	.00		.00		8%			
Monroe County	MO 2611	.00		.00		8%			
Montgomery County	MO 2781	.00		.00		8%			
Nassau County	NA 2811	.00		.00		8½%*			
Niagara County	NI 2911	.00		.00		8%			
Oneida County (outside the following)	ON 3092	.00		.00		9%			
Rome (city)	RO 3093	.00		.00		9%			
Sherrill (city)	SH 3094	.00		.00		9%			
Utica (city)	UT 3095	.00		.00		9%			
Onondaga County	ON 3121	.00		.00		8%			
Ontario County	ON 3201	.00		.00		7½%*			
Orange County	OR 3321	.00		.00		8½%*			
Orleans County	OR 3481	.00		.00		8%			
Oswego County (outside the following)	OS 3501	.00		.00		8%			
Oswego (city)	OS 3561	.00		.00		8%			
Otsego County	OT 3621	.00		.00		8%			
<b>Column subtotals; also enter on page 3, boxes 9, 10, and 11:</b>		6		7				8	
		.00		.00					



Step 6 of 9 Calculate taxes due

Add Sales and use tax column total (box 14) to Total special taxes (box 15) and subtract Total tax credits and advance payments (box 16).

Taxes due

Box 14 amount \$ \_\_\_\_\_ + Box 15 amount \$ \_\_\_\_\_ - Box 16 amount \$ \_\_\_\_\_ = 17

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest



If you are filing this return after the due date and/or not paying the full amount of tax due, STOP! You are not eligible for the vendor collection credit. If you are not eligible, enter 0 in box 18 and go to 7B.

7A Vendor collection credit

Box 14 amount \$ \_\_\_\_\_

Box 15 amount + \$ \_\_\_\_\_

= \_\_\_\_\_

Enter the amount from Schedule FR as instructed on the schedule (if any).

Be sure to enter this amount as a positive number. + \_\_\_\_\_

= \_\_\_\_\_

x 5% (.05)

= \$ \_\_\_\_\_ \*\*

\*\* In box 18, enter the amount calculated, but not more than \$200.

OR Pay penalty and interest if you are filing late

7B Penalty and interest are calculated on the amount in box 17, Taxes due. See 21 in instructions.

Vendor collection credit VE 7706

18

Penalty and interest

19

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-100, and 11/30/07.

Total amount due

Final calculation:

Taking vendor collection credit? Subtract box 18 from box 17.

Paying penalty and interest? Add box 19 to box 17.

Step 9 of 9 Sign and mail this return

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

Must be postmarked by Thursday, December 20, 2007, to be considered filed on time. See below for complete mailing information.

Third-party designee

Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes [ ] (complete the following) No [ ]

Designee's name

Designee's phone number ( )

Personal identification number (PIN)

Designee's e-mail address

Printed name of taxpayer \_\_\_\_\_ Title \_\_\_\_\_

Taxpayer's e-mail address \_\_\_\_\_

Signature of taxpayer \_\_\_\_\_ Date - - Daytime telephone ( )

Printed name of preparer, if other than taxpayer \_\_\_\_\_ Preparer identification number

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

Preparer's e-mail address \_\_\_\_\_

Signature of preparer, if other than taxpayer \_\_\_\_\_ Daytime telephone ( )



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.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No

Yes

Address envelope to:

NYS SALES TAX PROCESSING JAF BUILDING PO BOX 1205 NEW YORK NY 10116-1205

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.

Check stub for David Sample, 100 Elm Street, Albany, NY 12203. DATE December 10, 2007. PAY TO THE ORDER OF New York State Sales Tax \$X,XXX.XX. First State Bank, 00-0000000 ST-100 11/30/07. Signature of David Sample.

Don't forget to write your sales tax ID#, ST-100, and 11/30/07.

Don't forget to sign your check

Need help?

See Form ST-100-I, Instructions for Form ST-100, page 4.