



ST-810 Quarterly Instructions

Instructions for Form ST-810 New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers

For tax period:

March 1, 2012, through May 31, 2012

New

- Effective **March 1, 2012**, the local tax on motor fuel and highway diesel motor fuel sold as *qualified fuel* in Suffolk County is no longer computed on a cents-per-gallon basis and is computed using a percentage rate method. See Publication 718-F, *Local Sales and Use Tax Rates on Qualified Motor Fuel, Highway Diesel Motor Fuel, and B20 Biodiesel*, for more information.
- Effective **March 1, 2012**, sales of cleaning and maintenance services, protective and detective services, and interior decorating and design services in New York City must now be reported on Form ST-810. See Important Notice N-12-3, *Change in Reporting Sales Tax on Certain Services in New York City*.
- Effective **April 1, 2012**, the state sales tax exemption for clothing and footwear costing less than \$110 is restored. See TSB-M-12(3)S, *State Sales Tax Exemption for Clothing and Footwear Costing less than \$110 is Restored Effective April 1, 2012*, and Publication 718-C, *Sales and Use Tax Rates on Clothing and Footwear Effective April 1, 2012*, for more information.

Highlights

- Mandate to use Sales Tax Web File** — If you file Form ST-810, and you a) don't use a tax preparer to prepare the required filings, b) use a computer to prepare, document or calculate your tax forms, or are subject to the corporation tax e-file mandate, and c) have broadband Internet access, you must use Sales Tax Web File to file monthly sales and use tax returns and electronically pay any balance due. If you file Form ST-810.5-ATT, *Quarterly Schedule N-ATT for Part-Quarterly (Monthly) Filers*, with Form ST-810, you cannot (and are not required to) use Sales Tax Web File. For more information, visit our Web site (see *Need help?*).
- Tax Bulletins:** our up-to-date, online, easy-to-understand explanation of tax topics. Each bulletin addresses a single, specific topic. Each bulletin also contains hyperlinks that direct you to publications, TSB-Ms, forms, and other sources of useful information on the topic addressed in that bulletin. To view the Tax Bulletins, visit our Web site (see *Need help?* on page 4).
- Paid preparer identification numbers** — New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. The paid preparer section on sales tax forms has been updated accordingly. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available on our Web site. See *Need help?* on page 4.) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at www.irs.gov.)
- Important reminder to file all pages of your sales tax returns:** Please include all pages of all the forms you completed when you file with the Tax Department, even if you did not make entries on some of the pages.

The New York State Tax Department is dedicated to answering your questions. Please call our Sales Tax Information Center for assistance. You may also visit our Web site for update tax news, downloadable forms, links to related sites, and other information (see *Need help?* on page 4).



Please read this section before completing your return.

Filing requirements

Monthly filing: If your combined total of taxable receipts, purchases subject to tax, rents, and amusement charges is **\$300,000 or more in a quarter**, or if you are a distributor as defined under Article 12-A and you have sold a total of 100,000 gallons or more of motor fuel or diesel motor fuel (taxable or nontaxable), you must file monthly returns beginning with the first month of the next sales tax quarter. You must then continue to file monthly returns until you no longer meet the above conditions for four consecutive quarters. Call the Sales Tax Information Center immediately to change to monthly filing status and to obtain the necessary forms (see *Need Help?* on page 4).

Importers and others registered under Article 12-A as distributors of motor fuel or diesel motor fuel: Do not include on this return (Form ST-810), or on the part-quarterly (monthly) returns (Form ST-809), any amounts reported on Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*.

Quarterly filing: If you are presently required to file part-quarterly (monthly) returns and

- your total taxable receipts, purchases subject to tax, rents, and amusement charges amounted to less than \$300,000 in every one of the last four quarters, **or**
- you are a distributor as defined under Article 12-A selling motor fuel or diesel motor fuel, and you sold less than 100,000 gallons in every one of the last four quarters,

you may request conversion to quarterly filing.

To change your filing status, contact the Sales Tax Information Center; see *Need help?* on page 4. If you fail to file a return on time, you may be subject to penalty and interest charges.

Important reminder to file a complete return

Complete the identification number, name, and address boxes on page 1 of the return. If you are filing single pages (e.g., printed from the Web site), also enter your sales tax identification number at the top of each page where space is provided. Be sure to include your identification number and name on page 1 of any schedules you may be required to file, and if filing single pages also enter your sales tax identification number at the top of each page where space is provided.

Making numerical entries

Write your numbers like this:



1 No tax due? — You must file a return even if you had no taxable sales and made no purchases subject to tax. Enter your gross sales and services in box 1 of Step 1, and write **none** in boxes 12, 13, and 14 in Step 3 on page 3. Then go to Step 9.

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

2 Final return? — If you have permanently discontinued your business, mark an **X** in the box that follows **Final return?**, complete the back of your sales tax *Certificate of Authority*, and attach it to your Form ST-810. (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**, you can now do so online. Visit our Web site and look for the change my address option for further instructions; otherwise, call the Sales Tax Information Center (see *Need help?* on page 4) or enter your correct address on Form ST-810. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can get these forms from our Web site or by phone. See *Need help?* on page 4.

STEP 1

4 Enter gross sales and services — Enter the total taxable, nontaxable, and exempt sales and services from your New York State (NYS) business locations and from locations outside NYS delivered into the state in box 1. **Exclude sales tax from this amount.** Also, **do not include sales from** Form ST-810.10, *Quarterly Schedule FR for Part-Quarterly (Monthly) Filers*.

STEP 2

5 Identify required schedules — Determine which schedules, if any, you are required to complete and file with Form ST-810. Brief descriptions of schedules A, B, FR, H, N, P, T, and W are included on the front of Form ST-810. For more detailed information, see the specific schedule. Complete the required schedules, if any, and proceed to Step 3.

STEP 3

6 Calculate sales and use taxes — If you are filing schedule FR, enter the amount from box 18 in box 2 on page 2 of Form ST-810. If you are filing schedule A, B, H, N, T, or W (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-810.

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 sales of clothing and footwear in the city of Oneida for the period March 1, 2012, through March 31, 2012 — Sales of clothing and footwear costing less than \$55 in the city of Oneida are reported on Form ST-810.7. Sales costing at least \$55 but less than \$110 are reported on the *Oneida (city) (clothing: 3/1 - 3/31 only)* 6% tax rate line (code ON 2528) on Form ST-810.

Reporting New York City taxes

Sales previously reported on Schedule N

Beginning with the March 1, 2012, through May 31, 2012, filing period:

- use the *New York State/MCTD* 4% tax rate line (code NE 8061) to report sales of interior decorating and design services in New York City.
- use the *New York City/State combined tax* 8% tax rate line (code NE 8081) to report sales of interior cleaning and maintenance services.
- use *New York City/State combined tax* 8% tax rate line (code NE 8081) to report sales of protective and detective services.

Fuel and utilities

Use the *New York City-local tax only* 4½% tax rate line (code NE 8091) to report:

- sales of fuel and utilities used in the production of gas, electricity, refrigeration, and steam for sale.
- sales of the services of transporting, transmitting, distributing, or delivering gas or electricity, when sold separately from the sale of the commodity.

Note: Use Form ST-810.3, *Quarterly Schedule B for Part-Quarterly (Monthly) Filers*, to report fuel or utilities sold for residential use.

Reporting sales of residential solar energy systems equipment

Report receipts from sales and installations of qualifying residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. If a sale occurred in a jurisdiction outside the MCTD, use the *New York State only* 4% tax rate line (code NE 0021) on page 2 to claim a credit for the NYS sales tax. If a sale occurred in the MCTD, use the *New York State/MCTD* 4% tax rate line (code NE 8061) to claim a credit for the NYS and MCTD taxes. In claiming a credit, include the receipts from the sale as a negative number in Column C. If the overall result in Column F is a negative number, precede it with a minus sign (-).

Do not report in this section sales and installations made in localities that have enacted a local exemption, where the sales are fully exempt from tax. Report these sales in Step 1 on page 1 as part of your gross sales only.

See Publication 718-S, *Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment*, for a listing of the local jurisdictions that enacted this exemption and the rates in effect in those localities that did not enact the exemption.

Special reporting rules for sales and installations made within the cities of Auburn, Rome, Utica, Glens Falls, Mount Vernon, New Rochelle, White Plains, and Yonkers

Sales and installations of residential solar energy systems equipment in the cities listed below are subject to local tax. For these cities, report receipts from sales and installations of residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. To claim a credit for the NYS, MCTD (if applicable), and local tax, determine the credit rate from the chart below and enter the amount of the credit in Step 5 on the *Credits against sales or use tax* line. The credit **must be substantiated**. Attach a statement to your return explaining the basis for the credit claimed, including the amount of taxable sales against which you are claiming the credit and the jurisdiction in which the sale was made and reported. For your return to be properly processed, at the top of page 1 of your return you must write **Solar energy exemption** and the name of the city(ies) for which you are reporting these sales and credits.

City	Credit rate	City	Credit rate	City	Credit rate
Auburn	6%	Glens Falls	5½%	White Plains	5⅞%
Rome	7¼%	Mount Vernon	5⅞%	Yonkers	5⅞%
Utica	7¼%	New Rochelle	5⅞%		

8 Column C – Taxable sales and services — Report taxable sales for each jurisdiction in NYS 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, precede it with a minus sign (-). 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 NYS: Report the full amount of purchases made outside NYS of tangible personal property and services used in your business in NYS on which no NYS tax was paid.
- Purchases in NYS 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, on taxable sales and services reported in Column C.

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 tax — 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. $(C + D) \times E = F$.

This result may be a net credit, which you should identify by preceding it with a minus sign (-). **Note:** Any net credits should be subtracted when totaling the column.

Note: You must remit with your return any amount collected as tax even if the amount collected is in excess of the actual tax due.

12 Column totals

- 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 subtotalling each column. Transfer the box 6, 7, and 8 amounts to page 3, boxes 9, 10, and 11, respectively.
- On page 3, separately total Column C (box 12), Column D (box 13), and Column F (box 14). Include the column subtotals from page 2 (entered in boxes 9, 10, and 11) when totaling each column. Enter the box 14 amount in Step 6.
- Enter the total dollar amount of credit against the tax claimed in Step 3 or on any schedules filed (except on Form ST-810.10). Show any net credits by preceding the amount with a minus sign (-). Attach a statement and any other supporting documentation explaining the basis for the amount of credit claimed. Do not include credits for prepaid sales tax on motor fuel or diesel motor fuel or cigarettes, or any other credit claimed in Step 5 on page 3.

STEP 4

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 telegraphy on the appropriate lines in Column G. Multiply the taxable receipts (Column G) of passenger car rentals outside the MCTD by 6% (.06). Enter the resulting tax in Column J. Multiply the taxable receipts (Column G) of passenger car rentals within the MCTD by 11% (.11). Enter the resulting tax in Column J. Multiply the taxable receipts (Column G) of information and entertainment services furnished via telephony and telegraphy by 5% (.05). Enter the resulting tax in Column J.

14 Total special taxes — Add the three lines in Column J and enter the total in box 15. Also enter the box 15 amount in Step 6.

STEP 5

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. 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 period 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, *A Guide to Sales and Use Tax Incentives Within Empire Zones*).
- Credit for additional tax paid on property incorporated into realty according to a preexisting lump sum or unit price construction 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 remitted on part-quarterly (monthly) sales tax returns (Form ST-809; no receipts required) and any advance payments (including PromptTax payments; see Schedule P, line 4).

18 Total tax credits and advance payments — Add Column K and enter the total in box 16. Also enter the box 16 amount in Step 6.

STEP 6

19 Calculate taxes due — Enter the amounts from box 14, *Sales and use tax*; box 15, *Total special taxes*; and box 16, *Total tax credits and advance payments* in the appropriate spaces. Add boxes 14 and 15, and subtract box 16. Enter the result in box 17.

STEP 7

20 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. Penalty and interest are calculated on the amount in box 17, *Taxes due*. **The minimum penalty for late filing is \$50.** For penalty information, see *Penalty computation*. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

You can estimate your penalty and interest by visiting our Web site and clicking on *Online Services* or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need Help?*). Enter this amount in box 18.

Penalty computation

- For failure to file a return on time with **no tax due**, the penalty is \$50.
- For failure to file a return on time **with tax due**, the penalty is:
 - For 1-60 days late**, 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than \$50.
 - For 61 or more days late**, the greater of:
 - 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.3); or
 - the lesser of \$100 or 100% (1.0) of the tax due, but not less than \$50.
- For failure to pay tax, even though the return is filed on time, the penalty is 10% (.1) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.3).

STEP 8

21 Calculate total amount due — If you are filing late and you entered penalty and interest in box 18, add box 18 to box 17 (*Taxes due*) and enter the result.

If you are not entering penalty and interest, enter the box 17 amount as your *Total amount due*.

Payment information — Make your check or money order for the *Total amount due* payable to **New York State Sales Tax**.

On your check or money order, write your sales tax ID#, **ST-810**, and **5/31/12** Enclose your payment with Form ST-810 to ensure that your payment is properly credited to your account.

If your payment is returned by a bank, the Tax Department is allowed by law to charge a \$50 fee for nonpayment. However, if the payment is returned as a result of an error by the bank or department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

If the total amount due is an overpayment, you may either claim a credit on your next return or apply for a refund. To claim a credit next quarter, enter the overpayment amount in Step 5 of your next return and attach substantiation. If you file Form ST-810.1, *Schedule W*, see **QEZE credits** below.

To apply for a refund, file Form AU-11, unless:

- the overpayment is a result of credits claimed on Schedule W. See **QEZE credits** below.
- the overpayment is for prepaid sales tax on motor fuel or diesel motor fuel. See *Motor fuel/diesel motor fuel – prepaid tax* below.

QEZE credits: If your net overpayment amount is a result of credits claimed on Schedule W, you cannot claim the net credit (overpayment) amount on a future return. You must apply for a refund using Form AU-12, *Application for Credit or Refund of Sales or Use Tax – Qualified Empire Zone Enterprise (QEZE)*. Indicate the amount of the refund you are requesting, in addition to the amount you are claiming as a credit, when you file Form AU-12. For more information, see the Schedule W instructions.

Motor fuel/diesel motor fuel – prepaid tax: If the overpayment amount is a credit is for prepaid sales tax on motor fuel or diesel motor fuel sold at retail, you must file:

- 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 at Retail Service Stations*;
- Form FT-1007, *Application for Refund of Prepaid Sales Tax on Highway Diesel Motor Fuel Sold at Retail Service Stations*; or
- 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; AU-12; FT-949 or FT-950; FT-1007 or FT-1010) **to your return**. You **must** file the application **separately** and mail it to the address shown on that form.

STEP 9

22 Third-party designee — If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this sales tax return with the New York State Tax Department, mark an **X** in the *Yes* box in the *Third-party designee* area of your return. Also, enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the *Yes* box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such

as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this return. You may designate the same representative, or another representative, on future returns.

23 Sign and file this return.**Signatures required**

- **Web File** — Your return will be considered electronically signed once the Web File process has been completed.
- **Paper return** (if you are not required to Web File) — If you are a sole proprietor, you must sign the return and print your name, title, date, and telephone number. 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, preparer identification number, address, and telephone number.

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

Paid preparer identification numbers – New York State Tax Law requires certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available on our Web site. See *Need help?* below.) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at www.irs.gov.)

Where to file your return and attachments

See page 4 of Form ST-810 to determine where to send your completed return, attachments, and payment if you are not required to Web File. If you are not using the U.S. Postal Service, see *Private delivery service* below.

Private delivery service — To use a private delivery service, see Publication 55, *Designated Private Delivery Services*.

Need help?

Visit our Web site at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline

(for persons with hearing and speech disabilities using a TTY): (518) 485-5082

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 5-a, 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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.