



New York State and Local Quarterly Sales and Use Tax Return

Tax period: 4th Quarter December 1, 2017 – February 28, 2018 Due: Tuesday, March 20, 2018

Sales tax identification number, Legal name, DBA, Number and street, City, state, ZIP code

Mandate to use Sales Tax Web File Most filers fall under this requirement. See Form ST-100-I, Instructions for Form ST-100.

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Has your address or business information changed?

Mark an X in the box if the address listed is new or has changed.

No tax due? – If you have no taxable sales, taxable purchases, or credits to report for this period, complete Step 1 below; enter none in boxes 12, 13, and 14, and complete Step 9.

ID number

Income reporting information If a different entity files the corporation tax, partnership, or personal income tax return to report income from this business, enter that entity's federal employer identification number (EIN) or social security number (SSN).

Is this your final return? – If you sell or discontinue your business, or change the form of your business, you are required to file a final return with the applicable information completed in Step 2 below.

Are you claiming any credits in Step 3 on this return or any schedules? (Mark an X in the box.)

If Yes, enter the total amounts of credits claimed and complete Form ST-100-ATT (see Are you claiming any credits? in instructions)

Step 1 Return summary (see instructions)

Table with 2 columns: Description (1 Gross sales and services, 1a Nontaxable sales, 1b Gross credit card and debit card deposits) and Amount (.00)

Step 2 Final return information (see instructions)

A Business sold or discontinued

Mark an X in the appropriate box if your business has been sold or discontinued.

Sold, Insolvent, Owner deceased, Dissolved, Other

Note: If you intend to sell your business or any of your business assets, including tangible, intangible, or real property, other than in the ordinary course of business, you must give each prospective purchaser a copy of Form TP-153, Notice to Prospective Purchasers of a Business or Business Assets.

Form with fields: Last day of business, Date of sale, Sale price, In whole, In part, Name and address of purchaser, Name and address of business, Location of property

Was sales tax collected on any taxable items (furniture, fixtures, etc.) included in the sale? Yes No

B Business form changed (sole proprietor to partnership, partnership to corporation, etc.)

In addition to filing a final return, you must also apply for a new Certificate of Authority for the new entity. (see Business form changed in instructions)

For office use only




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Proceed to Step 3, page 2

Step 3 Calculate sales and use taxes (see instructions)		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, page 4, step 6, box 18 in box 2 (if any)								2	
Enter the sum of any totals from Schedules A, B, H, N, T and W (if any)		3		4				5	
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 0651	.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 0921	.00		.00		8%			
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		8%			
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		8%			
Herkimer County	HE 2121	.00		.00		8¼%			
Jefferson County	JE 2221	.00		.00		8%			
Lewis County	LE 2321	.00		.00		8%			
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 3010	.00		.00		8¾%			
Rome (city)	RO 3015	.00		.00		8¾%			
Utica (city)	UT 3018	.00		.00		8¾%			
Onondaga County	ON 3121	.00		.00		8%			
Ontario County	ON 3211	.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%			
Column subtotals; also enter on page 3, boxes 9, 10, and 11:		6		7				8	
		.00		.00					



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
Putnam County	PU 3731	.00		.00		8 ³ / ₈ %*	
Rensselaer County	RE 3881	.00		.00		8%	
Rockland County	RO 3921	.00		.00		8 ³ / ₈ %*	
St. Lawrence County	ST 4091	.00		.00		8%	
Saratoga County (outside the following)	SA 4111	.00		.00		7%	
Saratoga Springs (city)	SA 4131	.00		.00		7%	
Schenectady County	SC 4241	.00		.00		8%	
Schoharie County	SC 4321	.00		.00		8%	
Schuyler County	SC 4411	.00		.00		8%	
Seneca County	SE 4511	.00		.00		8%	
Steuben County	ST 4691	.00		.00		8%	
Suffolk County	SU 4711	.00		.00		8 ⁵ / ₈ %*	
Sullivan County	SU 4821	.00		.00		8%	
Tioga County	TI 4921	.00		.00		8%	
Tompkins County (outside the following)	TO 5081	.00		.00		8%	
Ithaca (city)	IT 5021	.00		.00		8%	
Ulster County	UL 5111	.00		.00		8%	
Warren County (outside the following)	WA 5281	.00		.00		7%	
Glens Falls (city)	GL 5211	.00		.00		7%	
Washington County	WA 5311	.00		.00		7%	
Wayne County	WA 5421	.00		.00		8%	
Westchester County (outside the following)	WE 5581	.00		.00		7 ³ / ₈ %*	
Mount Vernon (city)	MO 5521	.00		.00		8 ³ / ₈ %*	
New Rochelle (city)	NE 6861	.00		.00		8 ³ / ₈ %*	
White Plains (city)	WH 6513	.00		.00		8 ³ / ₈ %*	
Yonkers (city)	YO 6511	.00		.00		8 ⁷ / ₈ %*	
Wyoming County	WY 5621	.00		.00		8%	
Yates County	YA 5721	.00		.00		8%	
New York City/State combined tax <small>[New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]</small>	NE 8081	.00		.00		8 ⁷ / ₈ %*	
New York State/MCTD	NE 8061	.00		.00		4 ³ / ₈ %*	
New York City - local tax only	NE 8091	.00		.00		4 ¹ / ₂ %	
		.00		.00			
		.00		.00			
Column subtotals from page 2, boxes 6, 7, and 8:	9	.00		10		.00	11
 If the total of box 12 + box 13 = \$300,000 or more, see page 1 of instructions.	12			13			14
Column totals:		.00		.00			

Step 4 Calculate special taxes (see instructions)	Internal code	Column G Taxable receipts	×	Column H Tax rate =	Column J Special taxes due (G × H)
Passenger car rentals (outside the MCTD)	PA 0012	.00		6%	
Passenger car rentals (within the MCTD)	PA 0030	.00		11%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00		5%	
Total special taxes:					15

Step 5 Other tax credits and advance payments (see instructions)	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Overpayment being carried forward from a prior period	C	
Advance payments (made with Form ST-330)	A	
Total tax credits, advance payments, and overpayments:		16

*4³/₈% = 0.04375; 8³/₈% = 0.08375;
 7³/₈% = 0.07375; 8⁵/₈% = 0.08625;
 8¹/₈% = 0.08125; 8⁷/₈% = 0.08875

Proceed to Step 6, ▶
page 4



Step 6 Calculate taxes due	Add <i>Sales and use tax</i> column total (box 14) to <i>Total special taxes</i> (box 15) and subtract <i>Total tax credits, advance payments, and overpayments</i> (box 16). Enter result in box 17.	Taxes due
Box 14 amount \$ _____ + Box 15 amount \$ _____ - Box 16 amount \$ _____ =		17

Step 7 Calculate vendor collection credit or pay penalty and interest (see instructions)	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.	
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7A Vendor collection credit	Box 14 amount \$ _____ Box 15 amount + \$ _____ = _____ + _____ = _____ x _____ 5% (.05) (credit rate) = \$ _____ **	
Enter the amount from Schedule FR as instructed on the schedule (if any). Be sure to enter this amount as a positive number.		
** In box 18, enter the amount calculated up to \$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.		

Step 8 Calculate total amount due (see instructions)	Make check or money order payable to New York State Sales Tax . Write on your check your sales tax identification number, ST-100 , and 2/28/18 .	Total amount due
8A Amount due: Taking vendor collection credit? Subtract box 18 from box 17. Paying penalty and interest? Add box 19 to box 17.		20
8B Amount paid: Enter your payment amount. This amount should match your amount due in box 20.		21

Step 9 Sign and mail this return (see instr.) Please be sure to keep a completed copy for your records.	Must be postmarked by Tuesday, March 20, 2018 , to be considered filed on time. See below for complete mailing information.
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Third-party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>			
	Designee's name	Designee's phone number ()	Personal identification number (PIN) _____	
	Designee's e-mail address _____			
Authorized person	Signature of authorized person _____		Official title _____	
	Email address of authorized person _____	Telephone number () _____	Date _____	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) _____		Firm's EIN _____	Preparer's PTIN or SSN _____
	Signature of individual preparing this return _____	Address _____	City _____	State _____ ZIP code _____
	Email address of individual preparing this return _____	Telephone number () _____	Preparer's NYTPRIN _____	NYTPRIN excl. code _____ Date _____

Where to file your return and attachments

Web File your return at www.tax.ny.gov (see Highlights in instructions).

(If you are not required to Web File, mail your return and attachments to: NYS Sales Tax Processing, PO Box 15168, Albany NY 12212-5168)

If using a private delivery service rather than the U.S. Postal Service, see Publication 55, *Designated Private Delivery Services*.

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

David Sample 100 Elm Street Albany, NY 12203	2971 DATE March 10, 2018
PAY TO THE ORDER OF New York State Sales Tax \$ <u> X,XXX.XX </u>	
(your payment amount) DOLLARS	
First State Bank	
00-0000000 ST-100 2/28/18	

Don't forget to write your sales tax ID number, **ST-100**, and **2/28/18**.

Don't forget to sign your check

Need help?

See Form ST-100-I, *ST-100 Quarterly Instructions*, page 5.

