New York State and Local Sales and Use Tax Return

390

Quarterly Schedule A

A

State And Local Taxes On Hotel Room Occupancy, Food and Drink Sold By Restaurants, Taverns, Caterers And Other Establishments, Admissions, Club Dues, And Cabaret Charges

Use this form to report only transactions for the period

December 1, 1989 — February 28, 1990

• Attach this schedule to Form ST-100, *New York State and Local Sales and Use Tax Return*

Print name, address and identification number as shown on Form ST-100 — Please read instructions on back

Name	Identification number

Street address	City	State	ZIP code

Credits which can be identified by locality should be taken on the appropriate line below.
Net Credits (negative entries) should be shown in parentheses.

Part I — Hotel Room Occupancy, Food and Drink

Taxing Jurisdiction (a)	Combined Tax Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (d)	Location Code
Long Beach (city)	8%			2838
Nassau County (outside Long Beach)	8%			2884
	Totals	$	$	
		Box B on Page 1, ST-100	Line 1 on Page 1, ST-100	

Transfer these totals to _____ _____

Part II — Food and Drink

Taxing Jurisdiction (a)	Combined Tax Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (d)	Location Code
Norwich (city)	7%			0832
Chenango County (outside Norwich)	6%			0882
	Totals	$	$	
		Box B on Page 1, ST-100	Line 1 on Page 1, ST-100	

Transfer these totals to _____ _____

Part III — Admissions, Club Dues and Cabaret Charges

Taxing Jurisdiction (a)	Combined Tax Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (d)	Location Code
Mount Vernon (city)	8¼%			5517
New Rochelle (city)	7¼%			6594
Rye (city)	7¼%			5549
White Plains (city)	7¼%			6503
Yonkers (city)	8¼%			6568
Westchester County (outside Mount Vernon, New Rochelle, Rye, White Plains and Yonkers)	5¾%			5598
	Totals	$	$	
		Box B on Page 1, ST-100	Line 1 on Page 1, ST-100	

Transfer these totals to _____ _____

Instructions for Quarterly Schedule A

Schedule A should be completed by:

1. vendors and operators of hotels, motels, taverns and other establishments within Nassau County who are required to collect tax on all or any of the following: hotel room occupancy, food and drink;
2. vendors or operators of restaurants, taverns or other establishments required to collect tax on sales of food and drink within Chenango County; and
3. recipients of amusement charges, club dues and cabaret charges within Westchester County.

A vendor who must file Schedule A must also complete Form ST-100, reporting other taxable receipts on page 2, Form ST-100. Instructions that apply to the preparation of Form ST-100 also relate to the preparation of Schedule A.

Note: *Other establishments required to collect tax on sales of food and drink include various types of vendors, including supermarkets, delicatessens, etc., which sell heated foods for off premises consumption. This includes: barbequed chicken, hot chowder, hot soup and other similar items.*

Part I: a hotel, restaurant or tavern operator in Nassau County (whether within or outside the city of Long Beach) must report taxable receipts from hotel occupancies and/or restaurant sales, including sales of alcoholic beverages, on the Long Beach (city) or Nassau County (outside Long Beach) line of this schedule. The taxable receipts such as those from the candy and cigarette counter sales are reported on the Nassau County line on page 2, Form ST-100.

Part II: The city of Norwich does not impose a general sales tax, but does impose a tax on food and drink sold by restaurants, taverns or other establishments within the city. Therefore, all Chenango County vendors who have receipts from sales of such food and drink must report these receipts on this schedule so that the revenue due may be properly distributed to Chenango County and the city of Norwich.

Receipts from sales of food and drink within the city of Norwich are taxed at 7% and such receipts in the remainder of Chenango County are taxed at 6%. All other taxable receipts are to be reported on the appropriate line on page 2, Form ST-100.

Part III: The city of Rye does not impose a general sales tax, but does impose a tax on admissions, club dues and cabaret charges. Therefore, all Westchester County vendors who have receipts from such sales must report them on this schedule so that the revenue due may be properly distributed to Westchester County and the cities of Mount Vernon, New Rochelle, Rye, White Plains and Yonkers.

A vendor having receipts from admissions, club dues or cabaret charges would collect the 8¼% combined tax in Mount Vernon and Yonkers and the 7¼% combined tax in the cities of New Rochelle, Rye and White Plains. The 5¾% combined tax would be collected on such charges in the remainder of Westchester County. The remainder of taxable receipts is reported on the appropriate line on page 2, Form ST-100.

Taxable Receipts - Column (c)

Report on each appropriate line taxable receipts for the type of tax imposed by the locality shown on that line. Enter the sum of all amounts in Column (c) on the "Total" line. Include this total in the amount reported in Box B on Page 1 of Form ST-100.

Tax - Column (e)

Compute the tax by multiplying the amount in Column (c) by the combined State and local tax rate shown in Column (b).

Enter the sum of all amounts reported in Column (e) on the "Total" line. Include this total in the amount to be reported on Line 1, Page 1 of Form ST-100.

Credits

Credits which can be identified by locality should be taken on the appropriate line(s) on the front of this form. Credits taken on this form should be included in the total amount entered in Box D on the front of Form ST-100.

Net credits (negative amounts) should be shown in parentheses.

Part II — Residential Service - Gas, Electricity and Steam

Taxing Jurisdiction (a)	Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code
Cohoes S.D.	4			0144
Watervliet S.D.	4			0154
Norwich (city)	3			L0810
Gloversville S.D.	3			L1710
Batavia S.D.	3			1860
Watertown S.D.	5			L2270
Glen Cove S.D.	3			2854
Long Beach S.D.	3			2864
Niagara Falls S.D.	6			L2920
Utica S.D.	3			L3050
Middletown S.D.	3			L3310
Newburgh (city)	3			3317
Port Jervis (city)	3			L3330
Oneonta (city)	3			L3610
Schenectady S.D.	6			L4205
Johnstown S.D. (Fulton Co.)	3			L1720
Johnstown S.D. (Montgomery Co.)	3			L2700
White Plains S.D.	4½			6555
Totals		$	$	

Transfer these totals to Box B on Page 1, ST-100 Line 1 on Page 1, ST-100

Part III — Residential Service - Gas, Electricity, Steam, Coal, Wood (for heating) and Fuel Oil

Taxing Jurisdiction (a)	Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code	Taxing Jurisdiction (a)	Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Sales Taxes (dollars and cents) (e)	Location Code
Albany	1			0114	Ontario-except	3			L3290
Allegany	4			0203	Canadaigua (city)	3			L3210
Cattaraugus-except	3			L0490	Geneva (city)	3			L3220
Olean (city)	3			L0410	Orleans	3			L3400
Salamanca (city)	3			L0420	Fulton (city)	3			L3510
Cayuga	3			L0500	Oswego (city)	3			L3520
Chautauqua	3			L0600	St. Lawrence-except	3			L4090
Chemung-except	3			L0700	Ogdensburg (city)	3			L4010
Elmira (city)	3			L0770	Schenectady	3			4235
Clinton-except	3			L0900	Hornell (city)	1½			L4620
Plattsburgh (city)	3			L0910	Suffolk	1			4720
Cortland	3			L1100	Tioga	3			4908
Poughkeepsie (city)	2			1324	Tompkins-except	3			L5000
Erie	4			1403	Ithaca (city)	3			L5010
Franklin	2			1610	Ulster	1			5105
Jefferson	2			L2200	Westchester-except	1½			5590
Oneida (city)	1½			2514	Mount Vernon (city)	4			5516
Niagara	3			L2900	Yonkers (city)	4			6580
Sherrill (city)	1			L3040	New York City	4			L5800
					Totals		$	$	

Transfer these totals to Box B on Page 1, ST-100 Line 1 on Page 1, ST-100