New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax Return

For Annual Filers — June 1, 1990 - May 31, 1991

ST-101 (5/91)

A91

Sales tax vendor identification number	Business telephone number ( )
Legal name	
DBA	
Street	
City, state, ZIP code	

Change of Business Information

☐ Check here if you have changed your business location and have not previously notified us. Enter this new address in the space next to your preprinted address. You must report this, or any other change (name, identification number, mailing address or owner/officer/responsible person information) on either DTF-95.1, found on ST-101 Instructions, or Form DTF-95, *Change of Business Information.* To request Form DTF-95, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State call (518) 438-1073.

Use labeled form and return envelope for filing your return.

Use this form to report only transactions for the period indicated above.

Type of business	Check here if you are reporting sales tax on this return for more than one business location. If you checked this box and do not have a *C* suffix on your identification number, attach a list of your locations. ☐

If business has been discontinued, check here and attach Certificate of Authority with back completed. Then continue with instructions below, and complete the sections that apply to you. **Final Return** ☐

If you had no taxable sales and made no purchases subject to use tax, enter ***none*** in this box. ☐

— Enter your gross sales in Box A below and enter ***none*** in Boxes B, C and D.

— Sign and date this return and mail it in the enclosed envelope.

You must file this return whether or not there is tax due.

Complete page 2 of this form before making entries below

Summary Of Business Activity	A Gross Sales and Services (to nearest dollar)	B Taxable Sales and Services (to nearest dollar)	C Purchases Subject to Use Tax (to nearest dollar)	D Total credits claimed on Page 2 or Attached Schedules (dollars and cents)

If the total taxable sales and services and purchases subject to use tax reported on this return and all required schedules is $300,000 or more or if you are a distributor as defined under Article 12-A, selling automotive fuel (motor fuel and/or diesel motor fuel), and you sold 100,000 gallons or more in any one of the previous four quarters, you are required to file returns monthly. Contact the Taxpayer Assistance Bureau **Immediately** for further information. Call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829); from areas outside New York State, call (518) 438-8581.

1	Sales and use taxes and special taxes (*total of column (e), line D, Page 2 and totals from Schedules A, B, FR, N and U, if filed*)		1	
2a	Credits not claimed on Page 2 *(attachments required)*	2a		
2b	Advance Payments *(attach Form ST-330)*	2b		
2c	Total of lines 2a and 2b		2c	
3	Sales and use taxes and special taxes due *(subtract line 2c from line 1)*		3	
4	Late filing charge (*penalty — see Page 3 for Penalty Computation Instructions; interest — rate pursuant to Section 1142 of the Tax Law*)		4	
5	Amount due — including late filing charge *(add line 3 and line 4)*		5	

— Attach check or money order for the amount on line 5 payable to ***New York State Sales Tax.***

— Include on the check or money order your identification number, form number ST-101 and the period you are reporting.

— Mail your return in the enclosed envelope to applicable P.O. Box on or before **June 20, 1991.**

For office use only

Signature of vendor	Telephone number
Title	Date
Signature of preparer, if other than vendor	Telephone number
Preparer's address	Date

Did you complete page two of this form?

ST-101 (5/91)

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Purchases Subject to Use Tax (to nearest dollar) (d)	Sales and Use Taxes b × (c + d) (dollars and cents) (e)	Code
New York State only	**4**				**0002**
Albany County	7				0172
Allegany County	8				0215
Broome County	7				0312
Cattaraugus County (outside cities of Olean and Salamanca)	8				0499
City of Olean only	8				0419
City of Salamanca only	8				0429
Cayuga County	7				0502
Chautauqua County	7				0602
Chemung County (outside city of Elmira)	7				0792
City of Elmira only	7				0712
Chenango County (outside city of Norwich)	6				0803
City of Norwich only	7				0844
Clinton County (outside city of Plattsburgh)	7				0992
City of Plattsburgh only	7				0912
Columbia County	7				1008
Cortland County 6/1/90 - 2/28/91	7				1102
Cortland County (outside City of Cortland) 3/1/91 - 5/31/91	7				1109
City of Cortland only 3/1/91 - 5/31/91	7				1112
Delaware County 9/1/90 - 5/31/91	6				1202
Dutchess County	7¼				1303
Erie County	8				1415
Essex County	7				1502
Franklin County	7				1602
Fulton County (outside cities of Gloversville and Johnstown)	7				1706
City of Gloversville only	7				1715
City of Johnstown only	7				1724
Genesee County (outside city of Batavia)	7				1892
City of Batavia only	7				1822
Greene County	7				1912
Hamilton County	7				2002
Herkimer County	7				2100
Jefferson County	7				2202
Lewis County	7				2303
Livingston County	7				2402
Madison County (outside city of Oneida)	7				2582
City of Oneida only	7				2526
Monroe County	7				2602
Montgomery County (outside city of Amsterdam)	7				2792
City of Amsterdam only	7				2712
Nassau County	8				2803
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica)	7				3002
City of Rome only 6/1/90 - 8/31/90	7				3038
City of Rome only 9/1/90 - 5/31/91	7¼				3039
City of Sherrill only	7				3048
City of Utica only	7				3055
Onondaga County	7				3102
Ontario County (outside cities of Canandaigua and Geneva)	7				3272
City of Canandaigua only	7				3232
City of Geneva only	7				3242
Orange County	6¼				3324
Orleans County	7				3472
City of Fulton only	7				3532
City of Oswego only	7				3542

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Purchases Subject to Use Tax (to nearest dollar) (d)	Sales and Use Taxes b × (c + d) (dollars and cents) (e)	Code
Otsego County	6				3602
Putnam County	7¼				3714
Rensselaer County	7				3878
Rockland County 6/1/90 - 2/28/91	6¼				3902
Rockland County 3/1/91 - 5/31/91	6¾				3903
St. Lawrence County (outside city of Ogdensburg)	7				4092
City of Ogdensburg only	7				4012
Saratoga County	7				4103
Schenectady County	7				4234
Schoharie County	6				4302
Schuyler County	7				4402
Seneca County	7				4512
Steuben County (outside cities of Hornell and Corning)	7				4682
City of Hornell only	7				4622
City of Corning only	7				4612
Suffolk County	7½				4709
Sullivan County	7				4812
Tioga County	7				4905
Tompkins County (outside city of Ithaca)	7				5092
City of Ithaca only	7				5012
Ulster County	7				5112
Warren County (outside city of Glens Falls)	7				5292
City of Glens Falls only	7				5212
Washington County	7				5302
Wayne County	7				5402
Westchester County (outside cities of Mount Vernon, New Rochelle, White Plains and Yonkers)	5¾				5508
City of Mount Vernon only	8¼				5513
City of New Rochelle only	7¼				6585
City of White Plains only	7¼				5560
City of Yonkers only	8¼				6578
Wyoming County	7				5602
Yates County	7				5702
New York City (includes Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island)	8¼				8009
Report on this line purchases of fuel and utilities subject to use tax in New York City.					
New York State/MCTD	4¼				8040
Report below sales and purchases subject only to local tax (See ST-101-I, Instructions, page 2, Col.(c))					
New York City (see NYC line above)	4				8010
A. **Totals (these figures should be the total of both the left and right sides of this page.)**					
		Transfer this amount to box B on Page 1	**Transfer this amount to box C on Page 1**		

Special taxes	**Rate**	**Taxable Receipts** (to nearest dollar)			**Code**
B. Passenger car rentals	5%		rate x receipt = tax (dollars and cents)		0003
C. Lubricating Oil	ten cents	rate × _____ quarts = tax			0009
D. Total of line A, line B and line C column (e) = sales and use tax and special taxes due					

Enter this amount on line 1, page 1

Penalty Computation

A. For failure to file a return on time, with **no tax due**, the penalty is $50.

B. For failure to file a return on time **with tax due**, the penalty is:

1-60 days late, 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, but in no instance less than $50.00,

61 or more days late, the greatest of the following:

— 10% of the tax due for the first month plus 1% of the tax due for each month thereafter not to exceed 30% or
— the lesser of $100 or 100% of the tax due, or
— $50

Return Addresses

If you are NOT participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and your place of business is located in the county of:	Mail return to:
Albany, Broome, Chemung, Chenango, Clinton, Columbia, Delaware, Dutchess, Essex, Franklin, Fulton, Greene, Hamilton, Herkimer, Jefferson, Lewis, Montgomery, Oneida, Orange, Otsego, Putnam, Rensselaer, Rockland, Saratoga, Schenectady, Schoharie, Schuyler, Steuben, St. Lawrence, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington	P. O. Box 192 Albany, NY 12201-0192
New York County with ZIP codes 10001-10019 Richmond	P. O. Box 2058 Church Street Station New York, NY 10008-2058
Bronx, Queens, Kings, Westchester New York County with ZIP codes 10020-10285	G. P. O. Box 5464 New York, NY 10087-5464
Nassau, Suffolk	P. O. Box 1866 Hicksville, NY 11802-1866
Cayuga, Monroe, Oswego, Cortland, Onondaga, Seneca, Livingston, Ontario, Wayne, Madison, Orleans, Yates	P. O. Box 4777 Syracuse, NY 13221-4777
Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Wyoming	**Schedule FR filers (motor fuel and diesel motor fuel retailers) in these counties must mail this return to:** P. O. Box 4777, Syracuse, NY 13221-4777 **All other filers in these counties must mail this return to:** P. O. Box 194, Buffalo, NY 14240-0194
If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or both, attach the appropriate schedule(s) to your return	**Mail return to:** **P. O. Box 688** **Albany, NY 12201-0688**
If you are a vendor located out-of-state	**Mail return to:** **P. O. Box 192** **Albany, NY 12201-0192**

If You Need Help...

Phone

For forms or publications

call toll free (from New York State only) 1 800 462-8100
from areas outside New York State, call (518) 438 1073

For information

call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829)
from areas outside New York State, call (518) 438-8581

Write

If you need to write, address your letter to:

NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, NY 12227