



# New York State and Local Sales and Use Tax Return

**ST-810**  
(11/91)

**0692**

Quarterly For Part-Quarterly Filers — September 1, 1991 - November 30, 1991

|  |                                  |                                  |
|--|----------------------------------|----------------------------------|
| Sales tax vendor identification number | Business telephone number<br>( ) | Day time telephone number<br>( ) |
| 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-810 Instructions, or Form DTF-95, *Change of Business Information*. To request Form DTF-95, call 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. <input type="checkbox"/> |
| 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. <input type="checkbox"/> |   |
| <b>Final Return</b> <input type="checkbox"/>  |   |

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   | B   | C   | D  |
|---|---|---|---|--|
|   | Gross Sales and Services<br>(to nearest dollar) | Taxable Sales and Services<br>(to nearest dollar) | Purchases Subject to Use Tax<br>(to nearest dollar) | Total credits claimed on Page 2 or attached Schedules<br>(dollars and cents) |
| 1 Sales and use tax and special taxes ( <i>total of column (e), line F, Page 2 and totals from Schedules A, B, FR, L, N, and U, if filed</i> )                    |   |   |   | 1  |
| 2a Credits not claimed on page 2 (attachments required)   |   | 2a  |   |  |
| 2b Total amount remitted on monthly sales tax returns (ST-809) (No receipt required) and any advance payments (If advance payments were made, attach Form ST-330) |   | 2b  |   |  |
| 2c Total of line 2a and line 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  |

**For office use only**

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 sales tax identification number, form number ST-810 and the period you are reporting. Mail your return in the enclosed envelope to applicable P.O. Box on or before **December 20, 1991**.

|   |                         |
|---|-------------------------|
| Signature of vendor                         | Telephone number<br>( ) |
| Title                                       | Date                    |
| Signature of preparer, if other than vendor | Telephone number<br>( ) |
| Preparer's address                          | Date                    |

**ST-810 (11/91)**

| Taxing Jurisdiction<br>(a)                                   | % Rate<br>(b)   | Taxable Sales and Services<br>(to nearest dollar)<br>(c) | Purchases Subject to Use Tax<br>(to nearest dollar)<br>(d) | Sales and Use Taxes<br>$b \times (c + d)$<br>(dollars and cents)<br>(e) | Code        |
|--|-----------------|--|--|---|-------------|
| <b>New York State only</b>                                   | <b>4</b>        |  |  |   | <b>0002</b> |
| Albany County  | 7               |  |  |   | 0172        |
| Allegany County  | 8               |  |  |   | 0215        |
| Broome County  | 7               |  |  |   | 0312        |
| Cattaraugus County (outside cities of Olean and Salamanca)   | 8               |  |  |   | 0499        |
| Olean (city only)  | 8               |  |  |   | 0419        |
| Salamanca (city only)  | 8               |  |  |   | 0429        |
| Cayuga County  | 7               |  |  |   | 0502        |
| Chautauqua County  | 7               |  |  |   | 0602        |
| Chemung County (outside city of Elmira)                      | 7               |  |  |   | 0792        |
| Elmira (city only)   | 7               |  |  |   | 0712        |
| Chenango County (outside city of Norwich)                    | 6               |  |  |   | 0803        |
| Norwich (city only)  | 7               |  |  |   | 0844        |
| Clinton County (outside city of Plattsburgh)                 | 7               |  |  |   | 0992        |
| Plattsburgh (city only)                                      | 7               |  |  |   | 0912        |
| Columbia County  | 7               |  |  |   | 1008        |
| Cortland County (outside City of Cortland)                   | 7               |  |  |   | 1109        |
| Cortland (city only)   | 7               |  |  |   | 1112        |
| Delaware County  | 6               |  |  |   | 1202        |
| Dutchess County  | 7 $\frac{1}{4}$ |  |  |   | 1303        |
| Erie County  | 8               |  |  |   | 1415        |
| Essex County   | 7               |  |  |   | 1502        |
| Franklin County  | 7               |  |  |   | 1602        |
| Fulton County (outside cities of Gloversville and Johnstown) | 7               |  |  |   | 1706        |
| Gloversville (city only)                                     | 7               |  |  |   | 1715        |
| Johnstown (city only)  | 7               |  |  |   | 1724        |
| Genesee County (outside city of Batavia)                     | 7               |  |  |   | 1892        |
| Batavia (city 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        |
| Oneida (city only)   | 7               |  |  |   | 2526        |
| Monroe County  | 7               |  |  |   | 2602        |
| Montgomery County (outside city of Amsterdam)                | 7               |  |  |   | 2792        |
| Amsterdam (city only)  | 7               |  |  |   | 2712        |
| Nassau County  | 8 $\frac{1}{2}$ |  |  |   | 2804        |
| Niagara County   | 7               |  |  |   | 2902        |
| Oneida County (outside cities of Rome, Sherrill and Utica)   | 7               |  |  |   | 3002        |
| Rome (city only)   | 7 $\frac{1}{4}$ |  |  |   | 3039        |
| Sherrill (city only)   | 7               |  |  |   | 3048        |
| Utica (city only)  | 7               |  |  |   | 3055        |
| Onondaga County  | 7               |  |  |   | 3102        |
| Ontario County (outside cities of Canandaigua and Geneva)    | 7               |  |  |   | 3272        |
| Canandaigua (city only)                                      | 7               |  |  |   | 3232        |
| Geneva (city only)   | 7               |  |  |   | 3242        |
| Orange County  | 6 $\frac{1}{4}$ |  |  |   | 3324        |
| Orleans County   | 7               |  |  |   | 3472        |
| Fulton (city only)   | 7               |  |  |   | 3532        |
| Oswego (city only)   | 7               |  |  |   | 3542        |
| Otsego County  | 6               |  |  |   | 3602        |
| Putnam County  | 7 $\frac{1}{4}$ |  |  |   | 3714        |
| Rensselaer County  | 7               |  |  |   | 3878        |

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| Taxing Jurisdiction<br>(a)  | %<br>Rate<br>(b) | Taxable Sales<br>and Services<br>(to nearest dollar)<br>(c) | Purchases Subject<br>to Use Tax<br>(to nearest dollar)<br>(d) | Sales and Use Taxes<br>$b \times (c + d)$<br>(dollars and cents)<br>(e) | Code |
|---|------------------|---|---|---|------|
| Rockland County   | 7 1/4            |   |   |   | 3904 |
| St. Lawrence County (outside city of Ogdensburg)  | 7                |   |   |   | 4092 |
| Ogdensburg (city 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 |
| Hornell (city only) . . . . .   | 7                |   |   |   | 4622 |
| Corning (city only) . . . . .   | 7                |   |   |   | 4612 |
| Suffolk County  | 8                |   |   |   | 4703 |
| Sullivan County   | 7                |   |   |   | 4812 |
| Tioga County  | 7                |   |   |   | 4905 |
| Tompkins County (outside city of Ithaca) . . . . .  | 7                |   |   |   | 5092 |
| Ithaca (city only) . . . . .  | 7                |   |   |   | 5012 |
| Ulster County   | 7                |   |   |   | 5112 |
| Warren County (outside city of Glens Falls) . . . . .   | 7                |   |   |   | 5292 |
| Glens Falls (city only) . . . . .   | 7                |   |   |   | 5212 |
| Washington County   | 7                |   |   |   | 5302 |
| Wayne County  | 7                |   |   |   | 5402 |
| Westchester County (outside cities of<br>Mount Vernon, New Rochelle, White Plains and Yonkers)                                |                  |   |   |   |      |
| 9/1/91 - 10/14/91 . . . . .   | 5 3/4            |   |   |   | 5508 |
| 10/15/91 - 11/30/91 . . . . .   | 6 3/4            |   |   |   | 5503 |
| Mount Vernon (city only) . . . . .  | 8 1/4            |   |   |   | 5513 |
| New Rochelle (city only) . . . . .  | 7 1/4            |   |   |   | 6585 |
| White Plains (city only) . . . . .  | 7 1/4            |   |   |   | 5560 |
| Yonkers (city only) . . . . .   | 8 1/4            |   |   |   | 6578 |
| Wyoming County  | 7                |   |   |   | 5602 |
| Yates County  | 7                |   |   |   | 5702 |
| New York City (includes counties of Bronx,<br>Kings (Brooklyn), New York (Manhattan), Queens<br>and Richmond (Staten Island)) | 8 1/4            |   |   |   | 8009 |

|  |       |  |  |  |      |
|--|-------|--|--|--|------|
| <b>Report on this line purchases of fuel and utilities subject to use tax in New York City.</b>                  |       |  |  |  |      |
| <b>New York State/MCTD</b>   | 4 1/4 |  |  |  | 8040 |
| <b>Report below sales and purchases subject only to local tax (See ST-810-I, Instructions, page 2, Col. (c))</b> |       |  |  |  |      |
| <b>New York City</b> (see NYC counties listed above)   | 4     |  |  |  | 8010 |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| A. Totals (these figures should be the total of both the left and right sides of this page.) |  |  |  |  |  |
|  |  | Include this amount in Box B on Page 1 | Include this amount in Box C on Page 1 |  |  |

| Special taxes  | Rate      | Taxable Receipts<br>(to nearest dollar) |   | Code  |
|--|-----------|---|---|-------|
| B. Passenger car rentals   | 5%        |   | rate x receipt = tax<br>(dollars and cents) | 0003  |
| C. Lubricating Oil   | ten cents | rate x _____ quarts = tax               |   | 0009  |
| D. Total of line A, line B and line C column (e)                         |           |   |   |       |
| E. Insurance credit from Schedule V                                      |           |   | ( )   | V7050 |
| F. Sales and use tax and special taxes due (subtract line E from line D) |           |   |   |       |

Include 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 not less than \$50,  
**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<br>Broome<br>Chemung<br>Chenango<br>Clinton<br>Columbia<br>Delaware<br>Dutchess<br>Essex<br>Franklin<br>Fulton<br>Greene                                  | Hamilton<br>Herkimer<br>Jefferson<br>Lewis<br>Montgomery<br>Oneida<br>Orange<br>Otsego<br>Putnam<br>Rensselaer<br>Rockland<br>Saratoga | Schenectady<br>Schoharie<br>Schuyler<br>Steuben<br>St. Lawrence<br>Sullivan<br>Tioga<br>Tompkins<br>Ulster<br>Warren<br>Washington | P. O. Box 192<br>Albany, NY 12201-0192                             |
| New York County with ZIP codes 10001-10019<br>Richmond   |  |  | P. O. Box 2058<br>Church Street Station<br>New York, NY 10008-2058 |
| Bronx<br>Kings<br>New York County with ZIP codes 10020-10285   | Queens<br>Westchester  |  | G. P. O. Box 5464<br>New York, NY 10087-5464                       |
| Nassau   | Suffolk  |  | P. O. Box 1866<br>Hicksville, NY 11802-1866                        |
| Cayuga<br>Cortland<br>Livingston<br>Madison  | Monroe<br>Onondaga<br>Ontario<br>Orleans   | Oswego<br>Seneca<br>Wayne<br>Yates   | P. O. Box 4777<br>Syracuse, NY 13221-4777                          |
| Allegany<br>Cattaraugus<br>Chautauqua<br>Erie  | Genesee<br>Niagara<br>Wyoming  | All filers in these counties must mail this return to:   |  |
| 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:<br>P. O. Box 688<br>Albany, NY 12201-0688          |
| If you are a vendor located out-of-state   |  |  | Mail return to:<br>P. O. Box 192<br>Albany, NY 12201-0192          |

**If You Need Help...**

**Phone**

**For forms or publications**

call toll free (from New York State only)  
from areas outside New York State, call

1 800 462-8100  
(518) 438-1073

**For information**

call toll free (from New York State only)  
from areas outside New York State, call

1 800 CALL TAX (1 800 225-5829)  
(518) 438-8581

**Write**

If you wish to write, address your letter to:

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

Telephone assistance is available Monday through Friday, 8:30 a.m. to 4:25 p.m.