New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax Return

ST-810 (5/92)

1292

Quarterly For Part-Quarterly Filers — March 1, 1992 - May 31, 1992

Sales tax vendor identification number	Business telephone number	Daytime 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-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.	☐

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)*

1	Sales and use tax and special taxes (*total of column (e), line F, Page 2 and totals from Schedules A, B, FR, L,N, and U, if filed*)		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 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 lines 3 and 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 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 **June 20, 1992.**

For office use only

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

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
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)	7				0805
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	7¼				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	8½				2804
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica)	7				3002
Rome (city only)	7¼				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	7¼				3303
Orleans County	7				3472
Fulton (city only)	7				3532
Oswego (city only)	7				3542
Otsego County	7				3603
Putnam County	7¼				3714
Rensselaer County	7				3878

March 1, 1992 — May 31, 1992

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
Rockland County	7¼				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	7				4303
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 Mount Vernon, New Rochelle, White Plains and Yonkers)	6¾				5503
Mount Vernon (city only)	8¼				5513
New Rochelle (city only)	7¼				6585
White Plains (city only)	7¼				5560
Yonkers (city only)	8¼				6578
Wyoming County	7				5602
Yates County	7				5702
New York City (includes counties of 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-810-I, Instructions, page 2, Col. (c))					
New York City (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 (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 lines A, B and 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, 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 688 Albany, NY 12201-0688
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, Cortland, Livingston, Madison, Monroe, Onondaga, Ontario, Orleans, Oswego, Seneca, Wayne, Yates	P. O. Box 4777 Syracuse, NY 13221-4777
Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Wyoming **All 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 688** **Albany, NY 12201-0688**

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 wish to write, address your letter to:

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

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