New York State Department of Taxation and Finance

New York State and Local Quarterly Sales and Use Tax Return

ST-100
(12/93)

394

Use this form to report transactions for the period **December 1, 1993,** through **February 28, 1994, only.**

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 Form DTF-95.1, found in the ST-100 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.

Complete labeled form and mail it in the enclosed envelope, to the applicable PO box, on or before **March 20, 1994**.

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 your identification number does not have a **C** suffix, attach a list of your locations. ☐

If business has been discontinued and this is your final return, check here. Complete this return and the back of your Certificate of Authority. Attach your Certificate of Authority to your return. However, if you have a Certificate of Authority for Show and Entertainment Vendors, just attach your certificate to the completed return. **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.

Part I *(Complete all applicable schedules and complete Part II on the next two pages 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 Part II and Attached Schedules (dollars and cents)

Contact the Taxpayer Assistance Bureau immediately if:

— the total taxable sales, services and purchases subject to use tax you reported on this return and all required schedules was $300,000 or more; or

— you are a distributor as defined under Article 12-A and you sold 100,000 gallons or more of automotive fuel (motor fuel or diesel motor fuel).

To contact the Taxpayer Assistance Bureau 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 (*include the total of Part II, line E, column (c) and totals from Schedules A, B, FR, N and U, if filed*)		1	
2a	Credits not claimed on Part II *(attachments required)*	2a		
2b	Advance payments	2b		
2c	Add lines 2a and 2b		2c	
3	Total taxes due *(subtract line 2c from line 1)*		3	
4	Interest and penalty *(see page 4)*		4	
5	Total amount due *(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 identification number, form number ST-100 and the period you are reporting.

For office use only

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

(a) Taxing Jurisdiction	(b) % Rate	(c) Taxable Sales and Services (to nearest dollar)	(d) Purchases Subject to Use Tax (to nearest dollar)	(e) Sales and Use Taxes b × (c + d) (dollars and cents)	Code
New York State only	**4**				**0002**
Albany County	8				0179
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	8				0506
Chautauqua County	7				0602
Chemung County	7				0793
Chenango County (outside city of Norwich)	7				0805
Norwich (city only)	7				0844
Clinton County	7				0993
Columbia County	7				1008
Cortland County (outside city of Cortland)	8				1106
Cortland (city only)	8				1117
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	8				1903
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	8				2605
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)	8				3003
Rome (city only)	8¼				3033
Sherrill (city only)	8				3045
Utica (city only)	8				3056
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	8				3473
Fulton (city only)	7				3532
Oswego (city only)	7				3542
Otsego County	7				3603
Putnam County	7¼				3714
Rensselaer County	7				3878

(a) Taxing Jurisdiction	(b) % Rate	(c) Taxable Sales and Services (to nearest dollar)	(d) Purchases Subject to Use Tax (to nearest dollar)	(e) Sales and Use Taxes b × (c + d) (dollars and cents)	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)	8				4683
Hornell (city only)	8				4639
Corning (city only)	8				4615
Suffolk County	8½				4704
Sullivan County	7				4812
Tioga County	7				4905
Tompkins County (outside city of Ithaca)	8				5096
Ithaca (city only)	8				5013
Ulster County	7¾				5113
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)	8¼				6855
White Plains (city only)	7¾				5555
Yonkers (city only)	8¼				6578
Wyoming County	8				5605
Yates County	7				5702
Taxes in New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island)					
New York City/State combined tax	8¼				8009
New York State/MCTD (fuel and utilities)	4¼				8040
New York City — local tax only	4				8010

Add column (c). Include this amount in Part I, box B

Add column (d). Include this amount in Part I, box C

A. Add column (e)

Special Taxes

B. Passenger car rentals	Taxable receipts *(to nearest dollar)* _____ × 5% (.05)			0003
C. Information and entertainment services furnished via telephony and telegraphy	Taxable receipts *(to nearest dollar)* _____ × 5% (.05)			7009
D. Lubricating oil	Number of quarts _____ × 10¢			0009
E. Sales and use tax and special taxes due *(add lines A through D, column (e))*. Include this amount in Part I, line 1.				

Do not tear these pages apart. You must file entire form.

Interest and Penalty Computation

Interest is compounded daily from the due date of the return to the date the tax is paid. Call Taxpayer Assistance at the number listed below to get the current rate.

Penalty is due as follows:

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% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than $50,

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

— 10% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter not to exceed 30% (.30) or;
— the lesser of $100 or 100% (1.00) of the tax due; or
— $50

C For failure to pay tax, even though the return is filed on time, the penalty is 10% (.10) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.30).

Return Addresses

— If you are a vendor located outside New York State, mail your return to: ..... P O Box 192
ALBANY NY 12201-0192

— If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, (regardless of where your business is located), attach the appropriate schedule(s) to your return and mail it to: ..... P O BOX 917
ALBANY NY 12201-0917

— 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	Franklin	Orange	Steuben	
Broome	Fulton	Otsego	St. Lawrence	
Chemung	Greene	Putnam	Sullivan	
Chenango	Hamilton	Rensselaer	Tioga	
Clinton	Herkimer	Rockland	Tompkins	
Columbia	Jefferson	Saratoga	Ulster	
Delaware	Lewis	Schenectady	Warren	
Dutchess	Montgomery	Schoharie	Washington	P O BOX 192 ALBANY NY 12201-0192
Essex	Oneida	Schuyler		

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	Madison	Ontario	Seneca	
Cortland	Monroe	Orleans	Wayne	
Livingston	Onondaga	Oswego	Yates	P O BOX 4777 SYRACUSE NY 13221-4777
Allegany	Chautauqua	Genesee	Wyoming	P O BOX 194 BUFFALO NY 14240-0194
Cattaraugus	Erie	Niagara		

Need Help?

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 the Business Tax Information Center toll free (from the continental U.S. only) 1 800 972-1233. You can also 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.

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

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.