New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax Return Quarterly for Part-Quarterly Filers

ST-810
(11/94)

0695

Use this form to report transactions for the period **September 1, 1994,** through **November 30, 1994, only.**

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

Read *Vendor Collection Credits* on Page 4 before completing this return.

Type of Business

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-810 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.

You must file this return on or before **December 20, 1994, whether or not there is tax due.** Complete and sign the labeled form and mail it in the enclosed envelope to the applicable P O Box listed on the back of this form.

☐ Check here if you are reporting sales tax 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.

☐ Check here and write ***Final*** at the top of this return if business has been discontinued and this is your final return. Complete this return and the back of your Certificate of Authority. Attach the Certificate of Authority to the return. There is nothing to complete on the back of the *Certificate of Authority for Show and Entertainment Vendors*.

☐ Check here if you had no taxable sales and made no purchases subject to use tax. Enter your gross sales in box A below and enter ***None*** in boxes B, C and D.

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)

1	Sales and use taxes and special taxes (*include the total of Part II, line F, column (e), and totals from Schedules A, B, FR, N, and U, if filed*)			1
2a	Credits not claimed on Part II *(attachments required)*	2a		
2b	Total amount remitted on monthly sales tax returns (ST-809) (no receipts required) and any advance payments (including PromptTax 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 instructions)*			4
5	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-810** 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	8				0313
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)	8				1894
Batavia (city only)	8				1824
Greene County	8				1903
Hamilton County	7				2002
Herkimer County	8				2104
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	7				2793
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	8				3875

(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				4706
Sullivan County	7				4812
Tioga County	7½				4903
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 pages 2 and 3, Part II, 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. Sales and use tax and special taxes due *(add lines A, B and C, column (e))*.

Vendor Collection Credit

E. Vendor Collection Credit ($100 maximum per quarter; see page 4)

Taxable Sales and Services *(To nearest dollar)* (from worksheet)		State Tax Rate		State Tax Liability		Vendor Collection Credit Rate	
_____	X	4% (.04)	=	_____	X	1½% (.015) . . .	7700

F. Subtract Line E from Line D, include this amount on Part I, line 1

Vendor Collection Credits

The Tax Law provides vendors with compensation, in the form of a credit, for the collection of state sales tax from their customers. You must apply this credit against the tax collected, and may take the credit only if you file the return and pay the tax timely. Vendors may take the credit on quarterly returns that cover periods beginning on or after September 1, 1994. Monthly filers may only take the credit quarterly and annual filers once a year. **No** refunds will be allowed.

You cannot take credit against any use tax paid or for any local tax collected. That is, the credit can only be taken against the sales tax, and only against the New York State portion. **The credit is limited to a maximum of $100*** for each quarter or annual period for which you are required to file sales tax returns. To compute the credit, multiply the 4% (.04) New York State sales tax collected by 1½% (.015).

The example listed below is for vendors who file Form ST-810, *New York State and Local Sales and Use Tax Return - Quarterly for Part-Quarterly Filers.*

Example: *Using a NY State and local combined sales tax rate of 7% (3% local tax rate and 4% state tax rate) for vendors filing the ST-810:*

Taxable sales subject to state and local sales taxes	*$300,000*
Sales Tax Rate	*× 7%*
Total sales tax due	*$21,000*
$300,000 × 4% (NY State tax portion) = $12,000	
× 1½% (credit due) = ***180.00 ****	
**** Maximum credit allowed***	***- $100.00***
Total remittance (deduct credit)	*$20,900*

Vendors Filing Schedules

Since the vendor collection credit can only be taken on the New York State portion of the sales tax collected, vendors filing schedules must make adjustments before computing their tax credit. Compute from the schedules the amount of taxable receipts subject to **NY State sales tax** (see worksheet below). When completed, transfer the amount to Form ST-810.

Schedules NJ and CT do not include any sales subject to NY State sales tax and Schedule U is used to report only local (New York) sales tax. Therefore, no vendor credits can be computed for these schedules. No credits can be taken for Schedule N-ATT or Schedule P. These credits are taken on Schedule N and the ST-810 respectively.

If you file any of the following schedules, you may include the receipts indicated when computing your vendor credit.

Schedule A: Totals of Parts I and II.

Schedule B: Total of Part I. (Receipts from Parts II, III and IV **cannot** be included.)

Schedule N: Totals of Part I, plus the services subject to both NY State and local sales tax in Part II, plus the first 90 days of hotel occupancy reported in Part III. To determine the amount to include from Part II, deduct the taxable receipts for the New York City credit rating and reporting services and New York City miscellaneous personal services from the total taxable receipts reported in Part II, Column (c).

Schedule FR: Total of all taxable sales only. **Do not** include purchases that are subject to use tax in your total. They cannot be included in your computations for credit. To determine the amount to include from Schedule FR, deduct the taxable self-use included in columns (c) and (d) from the totals reported on line A for columns (c) and (d). Transfer this adjusted total (both columns) to line 5.

Complete the worksheet below to determine the total receipts eligible for the vendor credit.

Worksheet

Add the totals as follows:

1. Total taxable sales from Part II, page 3, column (c), less any tax reported on the *New York City - local tax only* line ..... _____
2. Schedule A - Totals of Parts I and II, column (c) ..... _____
3. Schedule B - Total of Part I, column (c) ..... _____
4. Schedule N - Total of Part I, column (c) and adjusted totals for Parts II and III column (c) ..... _____
5. Schedule FR - Total taxable sales from line A, columns (c) and (d) ..... _____

Total of lines 1 through 5 (Taxable Sales and Services) ..... _____

Transfer this total to the *Taxable Sales and Services* line in the *Vendor Collection Credit* box (page 3, Part II, line E of your return). Multiply this amount by the 4% (.04) *State Tax Rate* to determine your *State Tax Liability*. Multiply the result by the *Vendor Collection Credit Rate* of 1.5% (.015) to determine your credit. The maximum credit allowed is $100 per quarter.

Return Addresses

If you are in the PrompTax program but not also in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, mail your return to:

NYS PROMPTAX-SALES TAX
P O BOX 1506
CHURCH STREET STATION
NEW YORK NY 10008-1506

If you participate in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement or you are located outside New York State or your place of business is located in the following counties, mail your 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	P O BOX 917
Dutchess	Montgomery	Schoharie	Washington	ALBANY NY 12201-0917
Essex	Oneida	Schuyler		

All other vendors whose place of business is located in any of the following counties mail your return to the address listed on the right.

New York Counties with ZIP codes 10001-10019				P O BOX 2058
Richmond				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
Cattaraugus	Erie	Niagara		BUFFALO NY 14240-0194