The completed annual return must show your actual gross sales, taxable sales and purchases subject to use tax for the 12-month period covered by the return, unless you are a seller of motor fuel or diesel motor fuel. If you are a seller of motor fuel or diesel motor fuel, see Notice to Retail Sellers of Motor Fuel or Diesel Motor Fuel on page 2. The return must also show the receipts subject to special taxes imposed on passenger car rentals and information and entertainment services provided through telephony and telegraphy.

The front of the return is used to summarize the business activity and tax due. Part II is used to report the details of taxable sales and services and purchases subject to use tax, and the total state and local taxes due for each taxing jurisdiction. Part II is also used to report the details of the additional 5% tax due on passenger car rentals and the additional 5% tax on information and entertainment services. Although this return is all that is required for most vendors, certain vendors are required to file separate schedules in addition to the return (see Schedules That May Be Required, below).

### Change in Filing Period

**Annual Filing**

If your total tax due for the 12-month period ending May 31 is more than $250 or you expect to owe more than $250 in tax for the next 12-month period, you must begin filing quarterly sales tax returns. You should consider recent rate changes in determining your anticipated tax for the next annual period.

For information and forms, see Need Help? on page 4. Failure to file a return on time may result in penalty and interest charges (see page 4).

If you are the holder of a validated Certificate of Authority for Show and Entertainment Vendors, Form DTF-725 or DTF-726, you are not permitted to file annually. You must file quarterly even if you expect to owe no more than $250 in tax for the next 12 months.

### Schedules That May Be Required

If you must file any of the following schedules, attach them to Form ST-101. With the exception of the amounts from Schedules N-ATT, CT and NJ, include on line 1 of the return the total taxes reported on the schedules. Refer to the instructions accompanying each of the schedules for additional information related to that specific schedule.

#### Form ST-100.1 – Quarterly Schedule U

**Effective September 1, 1996, parts with a useful life of one year or less, tools or supplies, and the services described below, are no longer taxable in New York City.**

Use Schedule U to report the following sales or purchases subject only to local sales and use taxes:

- installation, repair, maintenance or service of machinery and equipment used directly and predominantly in production;
- installation, repair, maintenance, or service of central office equipment or station apparatus used directly and predominantly in receiving or initiating and switching telephone or telegraph communication, and
- installation, repair, maintenance, or service of parts, tools, and supplies used in connection with the above machinery, equipment, or apparatus.

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**Form ST-101.2 – Annual Schedule A**

Use Schedule A to report tax on hotel room occupancy, food and drink, admissions to places of amusement, club dues and cabaret charges.

**Form ST-100.3 – Quarterly Schedule B**

Use Schedule B to report sales in any locality listed on the schedule that imposes a sales and use tax on the following energy sources and services:

- telecommunications, telephone answering services and telegraph, refrigeration and nonresidential gas (including propane sold in containers of 100 pounds or more), electric and steam services;
- residential gas (including propane sold in containers of 100 pounds or more), electric and steam services; and
- residential use of coal, fuel oil, and wood used for residential heating.

Use Schedule B to report the use tax due to those localities on the above energy sources and services purchased tax-free under direct payment permits or otherwise.

Retailers of heating oil only must not use Schedule B to report tax due on heating oil used in their motor vehicles. They must use Form ST-101 and take credit on Form ST-101 for any prepaid tax paid on the fuel used. No credits may be taken for any prepaid tax passed through to them on their purchases of enhanced fuel later sold for residential heating (reported on Schedule B). They may recover this portion of the tax by applying for a refund using Form FT-1, Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations.

**Form ST-101.4 – Annual Schedule NJ**

If you are registered under the New Jersey/New York Reciprocal Tax Agreement you must attach this schedule to your return. Use Schedule NJ to report the tax due, if any, on deliveries of tangible personal property into New Jersey or services subject to tax in New Jersey.

**Form ST-101.5 – Annual Schedule N**

Use Schedule N to report sales of the following services within the city of New York:

- parking, garaging or storing of motor vehicles at facilities other than garages that are part of premises occupied as private one- or two-family dwellings;
- credit rating and credit reporting services;
- parking, garaging or storing of vehicles at parking garages.
— protective and detective services (except port watchman);
— beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage and similar services;
— charges from sales of services or for the use of weight control salons, health salons, gymnasiuums, arkish baths, sauna baths and similar establishments;
— charges for occupancy of hotels, motels and similar establishments;
— interior decorating and designing services; and
— interior cleaning and maintenance services.

Form ST-100.5-ATT, Quarterly Schedule N-ATT, is also required of vendors who provide parking services in New York City.

Form ST-100.10 – Quarterly Schedule FR
Use Schedule FR to report sales tax due on either motor fuel (leaded, unleaded and premium gasoline) or diesel motor fuel when sold to the retail customer or to report use tax due on the fuel you used.

Form ST-101.11 – Annual Schedule CT
If you are registered under the Connecticut/New York Reciprocal Tax Agreement you must attach this schedule to your return. Use Schedule CT to report the tax due, if any, on deliveries of tangible personal property into Connecticut or services rendered in Connecticut.

Completing Your Return
Complete Form ST-101, Part II and all required schedules before completing Part I.

Instructions For Part II
The Tax Department is required by New York State law to collect and distribute the sales taxes imposed by local taxing jurisdictions. The information in Part II of the sales tax return enables the department to make the correct distribution. Credits that can be identified by locality should be taken on the appropriate line in Part II. Net credits (negative amounts) should be shown in parentheses.

The additional taxes on passenger car rentals (5%) and information and entertainment services (5%) are imposed at the same rate in all jurisdictions, so they are reported separately.

Notice to Retail Sellers of Motor Fuel or Diesel Motor Fuel
Retail sellers of motor fuel or diesel motor fuel must report all sales, self-use and sales taxes due on this fuel on Form ST-100.10, Quarterly Schedule FR. The schedule must be filed with the vendor’s Form ST-101, together with any other applicable schedules.

Important: If you are a retail seller of motor fuel or diesel motor fuel, do not include sales, purchases for personal use or sales tax on the above fuel on Form ST-101, Part II.

Column (a) — Taxing Jurisdiction
Column (a) lists the name of each locality currently imposing a sales and use tax.

Column (b) — Combined Tax Rate
Column (b) lists the combined state and local tax rates that apply in each of the localities listed in column (a).

Columns (c), (d), and (e)
Columns (c), (d) and (e) are used to report taxable sales and services, purchases subject to use tax, and sales and use taxes for the localities listed in column (a). Column (e) is also used to report the special taxes on passenger car rentals and information and entertainment services. You must report these amounts for the full period covered by the return unless a shorter period is specifically indicated.

Column (c) — Taxable Sales and Services
Subtract any applicable exempt sales and adjustments from gross sales and services to arrive at taxable sales and services. Make adjustments for transactions when the tax should not be paid, such as returned sales on which the tax was refunded to the customer or previously reported sales that became bad debts.

Taxable sales and services should be reported on the line for the locality where delivery occurs. Delivery occurs at the vendor’s place of business on over-the-counter sales. Otherwise, delivery occurs where the customer takes possession. Exception: delivery of a motor vehicle is determined by the purchaser’s home address. Do not report deliveries to points outside New York State.

The exemption from the New York State and upstate local sales tax allowed for the items and services listed below does not apply to New York City. On the New York City 4% line, report sales of the following to businesses located within New York City:
— fuel and utility services used directly and exclusively in the production of tangible personal property for sale;
— the services of installing, repairing, maintaining and servicing tangible personal property used in erecting, adding to, altering or improving a silo (but not including the foundation), and the servicing of posts and wire used to make and maintain a trellis for grapes.

These transactions should not be reported on the New York City 8 1/4% line or on Schedule U.

Column (d) — Purchases Subject to Use Tax
Use column (d) to report the value of tangible personal property or services purchased without payment of sales tax and used in your own operations. Do not include tangible personal property or services which are resold or which qualify for a production exemption.

Report in column (d) on the New York State/ MCTD (fuel and utilities) 4 1/4% line, the use tax due on purchases of fuel or utility services for which you have paid only 4% New York City tax, but that are subject to tax at 8 1/4%. These include fuel or utilities used other than directly in production (e.g., to operate office machinery or light the plant). Directly in production means the fuel or utilities must, during the production phase, operate exempt machinery or create conditions necessary to actual production.

Property or services are also subject to the use tax if purchased by a New York State resident, business or branch of a New York State business located outside New York State and shipped or brought into the state.

Additional Use Tax: If sales or service tax was paid at one local rate in New York State and the property is then used in a locality in New York State with a higher tax rate, additional use tax will be due if:
— the user is a resident of the locality where use occurs;
— the user, in the performance of a contract, incorporates the property into real property situated in the second locality; or
— the user is a nonresident but uses the property in the second locality in a trade or business, or profession.

Attach an explanatory statement and use the blank lines at the bottom of Part II. Enter the taxing jurisdiction in column (a) and the additional rate of tax in column (b).

Column (e) — Sales and Use Taxes, Special Taxes, Vendor Collection Credit and Credit for Prepaid Sales Tax on Cigarettes
Multiply the amounts in columns (c) and (d) by the combined state and local tax rate in column (b). Add the sales and use tax reported on pages 2 and 3 in column (e) to the taxes reported on lines A and B and enter the total on line C. Compute your vendor collection credit (see page 4 of your return) and deduct it from the amount on line C. Enter the result on line E.

Every September 1, the prepaid sales tax on cigarettes is subject to change. Retailers may continue to take credit for the prepaid sales tax in the quarter in which the cigarettes are purchased from the supplier or in the quarter in which they are sold. Enter your credit for the prepaid sales tax on cigarettes on line F. Subtract line F from line E and enter your sales and use tax and special taxes due on line G. Include this with the amount you report on Part I, line 1, of the return.

Instructions for Part I
Change of Business Information
If there have been any changes in your business name, ID number, mailing address, business address, telephone number, or owner/officer/responsible person information, complete Form DTF-95.1, Change of Business Information for Employers/Vendors, found in these instructions. Send the completed form to: NYS Tax Department, RADS/Account Services Section, Building B Room 501, W A Harriman Campus, Albany NY 12227-0155. If there are currently no changes to the above information, keep this form
in your files. If a change occurs, complete the form and send it to the address listed as soon as possible.

**Type of Business**
Describe your principal business activity or type of business (retail grocery, wholesale furniture, etc.).

**Consolidated Return**
If you have more than one place and are reporting for all business locations on this return, check the applicable box. If you checked this box and your New York State identification number does not end with a C, attach a list of your business locations. If your identification number ends with a C and you have added or deleted locations since your last return, attach a list of these locations and indicate addition or deletion next to each.

**Final Return**
If you have discontinued doing business, check the applicable box, write final in the blank area at the top of the return to the left of ST-101 and attach your Certificate of Authority with the back completed.

**No Tax Due Return**
Place a check mark in the box if you had no taxable sales and made no purchases subject to use tax. Enter your gross sales in box A and enter None in boxes B, C and D.

**Summary of Business Activity**
If you are a retail seller of motor fuel or diesel motor fuel:
- do not report gross sales of this fuel in box A;
- do not report taxable sales of this fuel in box B;
- do not report purchases of this fuel subject to use tax in box C; and
- do not report credits related to tax on this fuel in box D.

These amounts are reportable only on Schedule FR, as explained in the instructions that accompany that schedule.

**Box A — Gross Sales and Services**
Enter the total dollar amount of all sales made by the business including those exempt from sales tax (do not include motor fuel or diesel motor fuel sales as stated under Summary of Business Activity). Do not include the amount of sales taxes collected. Include all sales made within New York State (even if for delivery outside New York State) and sales made at business locations outside New York State for delivery into New York State. Do not include sales made at business locations outside New York State that do not involve deliveries into New York State.

**Box B — Taxable Sales and Services**
Enter the total dollar amount of the sales subject to New York State and local sales taxes except motor fuel or diesel motor fuel sales (see Summary of Business Activity). This figure is the total amount from Part II, column (c) of the return and any schedules filed. **Exception:** Do not include New Jersey or Connecticut taxable sales as reported on Form ST-101.4, Annual Schedule NJ, and Form ST-101.11, Annual Schedule CT.

**Box C — Purchases Subject to Use Tax**
Enter the total dollar amount of purchases subject to use tax, including personal property purchased at retail on which no tax was paid at the time of purchase, except motor fuel or diesel motor fuel purchases (see Summary of Business Activity on this page). **Do not** include tangible personal property purchased for inventory, or property or services that qualify for a production exemption. Include property used in the operation of your business if it does not become part of a product for resale or is not eligible for a production exemption. This figure is the total amount from Part II, column (d), of the return and any schedules filed. **Exception:** Do not include any purchases subject to New York State use tax as reported on Form ST-101.4, Annual Schedule NJ.

**Box D — Total Credits Claimed in Part II or Schedules**
Enter the total dollar amount of credit against the tax claimed in Part II or any schedules filed, with the exception of the vendor collection credit or those reported on Quarterly Schedule FR (see Summary of Business Activity). Show in parentheses net credits in Part II or schedules. Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for the credit claim. Do not include this amount in any amount entered on line 2a. **Do not** include credit for prepaid sales tax on motor fuel, diesel motor fuel or cigarettes in this box.

**Summary of Taxes Due**

**Line 1 — Sales and Use Taxes and Special Taxes**
Enter the total tax due from Part II, line G, column (e) and the total tax due from Schedules A, B, FR, N and U, column (e).

**Line 2a — Credits**
Report economic development zone (EDZ) credits on this line and file Form AU-11, Application for Credit or Refund, separately from your return. Mail Form AU-11 and all substantiating documentation to the address shown on the form. Be sure to indicate on Form AU-11 the period of the return on which you are taking the credit.

**Line 2b — Advance Payments**
Enter the total amount of advance payments. **Do not** include on this line payments from Form ST-101I.

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**Change of Business Information for Employers/Vendors**
If there have been any changes in your business name, identification number, mailing or business address, telephone number or owner/office/responsible person information, complete this form and mail it to: NYS Tax Department, RALS/Account Services Section, Building 8 Room 501, W A Harriman Campus, Albany NY 12227-0155.

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DTF-95.1s (3/97) Also complete the back of this form.
Line 4 — Late Filing Charge
If you file your return or make payments after the due date, you must pay a late filing charge, consisting of interest and penalty. See Interest and Penalty Computation below.

Line 5 — Amount Due
Add lines 3 and 4.

If this amount is an overpayment you may apply for a refund.

To apply for a refund, file Form AU-11, Application for Credit or Refund, unless the overpayment is the result of a credit for prepaid sales tax on motor fuel or diesel motor fuel sold at retail; in which case, you must file the appropriate application:
— Form FT-949, Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations.
— Form FT-950, Application for Refund of Prepaid Sales Tax on Motor Fuel Sold by Retail Service Stations.
— Form FT-1007, Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold by Retail Service Stations.
— Form FT-1, Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations.

Do not attach the refund application (Form AU-11, FT-949 or FT-950, FT-1007 or FT-1) to your return. This application must be filed separately, and mailed to the address shown on that form.

As a sales tax vendor you may be subject to or liable for other taxes. For information relating to other taxes or for forms or publications, use the address and telephone numbers listed below.

Notice to Schedule NJ and Schedule CT filers — If you report tax due on either Form ST-101.4, Annual Schedule NJ or Form ST-101.11, Annual Schedule CT, or both, send only one check payable to New York State Sales Tax for the amount due New York, New Jersey and Connecticut. Do not, under any circumstances, offset an overpayment from one state against the tax due to another state.

Signature
The return must be signed by the vendor or an authorized officer or employee. A paid preparer must also sign it on the line designated, Signature of Preparer, if other than vendor.

Interest and Penalty Computation
Interest is always due on any underpayment of tax and is computed at the rate as determined pursuant to section 1142 of the Tax Law. It is compounded daily from the due date of the return to the due date the tax is paid. Call Taxpayer Assistance at one of the numbers 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:
   — For 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.
   — For 61 or more days late, the greater of:
      — 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; but not less than $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).