New York State Department of Taxation and Finance

A98 **Annual Schedule A**

Taxes on Selected Sales and Services in Nassau and Niagara Counties

(Food and Drink; Hotel Room Occupancy; Admissions, Club Dues, and Cabaret Charges)

File as an attachment to Form ST-101

For Tax Period:
June 1, 1997 - May 31, 1998

Due Date:
Monday, June 22, 1998

INCLUDE WITH FORM ST-101

Place Schedule label here

Sales Tax Identification Number

Legal Name *(If no label, print ID# and name as shown on Form ST-101 or Certificate of Authority)*

Credits that can be identified by jurisdiction should be taken on the appropriate line (see instructions).

Column A **Taxing Jurisdiction**	Column B **Type of Sale/Service**	Column C **Jurisdiction Code**	Column D **Taxable Sales and Services** (to nearest dollar)	x Column E **Tax Rate** decimal (percent)	= Column F **Sales Tax** (D x E)
PART 1 - Nassau County					
Outside City of Long Beach	Food and Drink, Hotel Room Occupancy	NA 8242	.00	.085 (8½%)	
City of Long Beach only	Food and Drink, Hotel Room Occupancy	LO 8244	.00	.085 (8½%)	
PART 2 - Niagara County					
Outside Cities of Lockport and Niagara Falls	Hotel Room Occupancy	NI 2916	.00	.07 (7%)	
	Admissions, Club Dues and Cabaret Charges	NI 2913	.00	.07 (7%)	
Outside Cities of Lockport, Niagara Falls, and North Tonawanda	Food and Drink	NI 2917	.00	.07 (7%)	
City of Lockport only	Food and Drink	LO 2934	.00	.07 (7%)	
	Hotel Room Occupancy	LO 2933	.00	.07 (7%)	
	Admissions, Club Dues and Cabaret Charges	LO 2935	.00	.07 (7%)	
City of Niagara Falls only	Food and Drink	NI 2919	.00	.07 (7%)	
	Hotel Room Occupancy	NI 2918	.00	.07 (7%)	
	Admissions, Club Dues and Cabaret Charges	NI 2925	.00	.07 (7%)	
City of North Tonawanda only	Food and Drink	NO 2943	.00	.07 (7%)	
		Column Totals (Parts 1 and 2):	.00		

Include this column total on Form ST-101, Page 2, Column C, in Box 3.

Include this column total on Form ST-101, Page 2, Column F, in Box 5.

Insert attachment inside Form ST-101

Annual Schedule A Instructions

Taxes on Selected Sales and Services in Nassau and Niagara Counties

Report transactions for the period June 1, 1997 through May 31, 1998.

Who Must File

Complete Annual Schedule A if you make sales or provide any of the taxable services listed below in Nassau County or Niagara County, or both, as follows:

- Nassau County - food and drink; hotel/motel room occupancy.
- Niagara County - food and drink; hotel/motel room occupancy; admissions, club dues and cabaret charges.

Within these two counties, several cities require separate reporting that affects how tax revenues are distributed. For Nassau County, sales in the city of Long Beach must be reported separately. For Niagara County, sales in the cities of Lockport and Niagara Falls are reported separately for all three types of services; and food and drink sales must be reported separately for the city of North Tonawanda. Individual lines are provided on Schedule A as required for each city and the remainder of the county.

Examples of Taxable Sales and Services

Food and Drink: report sales of restaurant food, including alcoholic and other beverages, and heated food sold for off-premises consumption (for example, by supermarkets and caterers).

Admissions, club dues and cabaret charges: include admission charges to athletic contests, shows, and entertainment events; social and athletic club dues; charges for cabarets and clubs.

If you must file Annual Schedule A, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return.* Report in Step 3 of Form ST-101 any taxable sales and purchases not reported on this or any other schedule. For example, restaurant and hotel operators must report sales of cigarettes and candy on the appropriate jurisdiction line in Step 3 of Form ST-101.

Specific Instructions

For your convenience, we have printed two copies of this schedule together. Separate these copies and complete and file either of them.

Identification Number and Name - Attach one of the preprinted Schedule labels (provided with your Form ST-101) in the space indicated. If you do not have a label, print the sales tax identification number and legal name as shown on your business' *Certificate of Authority* for sales and use tax.

Credits - Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, enter it in parentheses.

PART 1 Nassau County

Report sales of food and drink, and rents from hotel/motel room occupancy, in Nassau County. List the sales for the city of Long Beach separately from all other sales in Nassau County, as indicated on Schedule A. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

PART 2 Niagara County

Report sales of food and drink, rents from hotel/motel room occupancy, and admissions charges, club dues and cabaret charges in Niagara County. List the sales for Niagara County on the lines provided if reporting sales outside Lockport, Niagara Falls, and North Tonawanda. Report the three types of taxable sales for the cities of Lockport and Niagara Falls. Report taxable sales of food and drink made in the city of North Tonawanda separately. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

Column Totals

Compute and enter in the shaded boxes the totals of Columns D and F for all entries in Parts 1 and 2 (combined) and include these column totals on Form ST-101, Page 2, Columns C and F, in Boxes 3 and 5.

Vendor Collection Credit Adjustment

The vendor collection credit may be taken only against **sales** on which **state** sales tax is due. Currently, all sales reported on Schedule A are subject to state sales tax and are therefore eligible for the vendor collection credit. These sales will automatically be included in the credit computation when you include the Column D total on Form ST-101, in Box 3, as instructed above.

Filing this Schedule

File a completed Schedule A and any other attachments with Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, by the due date. Keep a copy of your completed return for your records.

Need Help?

For information, call the Business Tax Information Center at 1 800 972-1233.

For forms and publications, call 1 800 462-8100.

From areas outside the U.S. and outside Canada, call (518) 485-6800.

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

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

Hotline for the Hearing and Speech Impaired - TDD: call 1 800 634-2110. See Form ST-101-I, *Instructions for Form ST-101*, for more information about this Hotline and the Americans with Disabilities Act.

Privacy Notification

See Form ST-101-I, *Instructions for Form ST-101*, Page 4, for the privacy notification.