

# ST-101 Annual Instructions

## Instructions for Form ST-101 New York State and Local Annual Sales and Use Tax Return

### Dear Taxpayer,

We are proud to present a new look to Form ST-101. We have redesigned and simplified it to make filing easier and less time-consuming. In addition, annual versions of all schedules that may be filed with Form ST-101 were developed to significantly reduce the amount of your paperwork.

The New York State Tax Department is dedicated to answering any questions you have related to New York State taxes. Please call our Business Tax Information Center at 1 800 972-1233 for assistance.

*Michael H. Urbach*

Michael H. Urbach  
Commissioner of Taxation and Finance

The image shows a sample of the Form ST-101, titled "New York State Department of Taxation and Finance, New York State and Local Annual Sales and Use Tax Return". The form includes sections for "Cases Tax Identification Number", "City, State, ZIP Code", and "Annual Filing Period" (June 1, 1997 - May 31, 1998). It also features a "NO TAX DUE?" section and a "FINAL RETURN?" section. The form is divided into several steps: "Step 1 of 5 Calculate Gross Sales and Services", "Step 2 of 5 Identify Required Schedules", and "Step 3 of 5 Calculate Tax". The "Identify Required Schedules" section includes a table with columns for "Schedule", "Description", and "Required". The schedules listed are A, B, FR, H, N, and U, each with a brief description of what they cover. The form also includes a "Schedules CY and NL" section and a "Page 1 of 10 (5/98)" footer.



**Please read this  
section before  
completing your return.**

#### Change Affecting All Filers

**Annual Filing Period:** Beginning March 1, 1999, the annual tax period will run from March through February (instead of June through May). To implement this change, the next filing period will be a transitional nine-month period of June 1, 1998 through February 28, 1999.

Reminder – the return you are completing now is for the period June 1, 1997 through May 31, 1998.

#### Quarterly Filers Who Converted to Annual Filing

Even if you filed one or more quarterly returns for this annual period and then changed to annual filing status, you must enter your sales and tax information on Form ST-101 and all required schedules for the **entire** annual period. You will be able to claim a credit in Step 5 for taxes you paid with your quarterly returns. See Bullet 16.

#### Changes Affecting Your Filing Requirements

**Annual Filing Threshold:** Effective June 1, 1998, filers who expect to owe more than \$3000 in tax for the transitional nine-month or subsequent annual filing periods must file quarterly (or possibly monthly) returns. In determining what you expect to owe, you should consider recent tax law and rate changes. Call 1 800 972-1233 to change to quarterly filing status and to obtain the necessary forms.

**Quarterly Filing Threshold:** If the combined total of your taxable receipts, purchases subject to tax, hotel rents, and amusement charges exceeds \$300,000 in a quarter, or if you sold more than 100,000 gallons of motor fuel or diesel motor fuel, you must file monthly returns beginning with the first month of the next sales tax quarter. Call 1 800 972-1233 immediately to change to monthly filing status and to obtain the necessary forms.

**Show and Entertainment Vendors:** These vendors, previously restricted from filing annually, may now do so if they meet the conditions for annual filing.

# INSTRUCTIONS

**Entries in these examples are fictional. Do not use these figures when completing your return.**

File this form if your total tax due is \$250 or less for the period ending May 31, 1998

**NO TAX DUE?** Check the box and complete Step 1; in Step 3 on Page 3, enter *none* in Boxes 13, 14, and 15; and complete Step 9.  1  
 You must file by the due date even if no tax is due. See Bullet 1 in instructions.

**FINAL RETURN?** Check if you are discontinuing your business and this is your final return; see Bullet 2 in instructions.  2

**HAS YOUR ADDRESS OR BUSINESS INFORMATION CHANGED?** If so, enter new mailing address on preprinted label above. See Bullet 3 in instructions.  3

### 1 No Tax Due?

You must file a return even if you had no taxable sales and made no purchases subject to tax. Check the box, enter your gross sales and services in Box 1 and write *none* in Boxes 13, 14, and 15 on Page 3, Step 3. Then go to Step 9.

**Note:** You may be subject to penalty and interest if you do not file a return by the due date or do not pay in full.

**Telefilers:** If you are enrolled in the Telefile program and you have no tax due this period, call 1 888 829-3769 and follow the verbal

instructions. Keep the confirmation number given at the end of the transaction as your proof of filing. **Do not** file a paper return for this period.

### 2 Final Return

If you have permanently discontinued your business, check the box that follows **Final Return**, complete the back of your sales tax *Certificate of Authority*, and attach it to your Form ST-101. (If you are unable to return your certificate, attach an explanation.)

### 3 Change of Address or Business Information

If you need to update your sales tax mailing address, enter your correct address on the label we provided. If you need to change your address for other New York taxes, or change other business information such as the name, identification number, physical address, or owner/officer information, complete and send in Form DTF-95, *Change of Business Information*. Obtain forms through Fax-on-Demand, Internet Access, or call one of the Telephone Assistance numbers listed in the **NEED HELP?** section on Page 4.

**Step 1 of 9 Calculate Gross Sales and Services** Enter total gross sales and services (to nearest dollar) in Box 1 **3,938.00**

**Sales tax should not be included in the gross sales and services amount. See Bullet 4 in instructions.**

**Step 2 of 9 Identify Required Schedules** Complete any necessary schedule(s) and proceed to Step 3. **Need to obtain schedules?** See For Assistance on Page 4 of this form.

Annual Schedule	Description	Check the box for each schedule you are attaching
<input type="checkbox"/>	Use Schedule A to report tax and taxable receipts from sales of food or drink (restaurant meals, takeout, etc.)	<input type="checkbox"/>

### 4 Calculate Gross Sales and Services

Enter the total taxable, nontaxable, and exempt sales from your New York State business locations and from locations outside New York State delivered into the state in Box 1. **Do not include sales from Schedule FR, Sales and Use Tax on Motor Fuel and**

**Diesel Motor Fuel. Sales tax should also be excluded from this amount.**

### 5 Identify Required Schedules

Determine which schedules, if any, you are required to complete and file with Form ST-101. Brief descriptions of Schedules

A, B, FR, H, N, and U are included on the front of Form ST-101. For more detailed information, see the specific schedule. Complete the required schedules, if any, check the appropriate boxes; and proceed to Step 3.

If you are filing Annual Schedule CT or Annual Schedule NJ, or both, **do not** enter the sales information from the schedules onto Form ST-101, but **do** include the amount of tax due to New Jersey and Connecticut, along with the amount due from Form ST-101, in your check or money order.

**Schedule CT** is used by those taxpayers registered in the Connecticut/New York reciprocal tax agreement to report sales subject to Connecticut tax.

**Schedule NJ** is used by those taxpayers registered in the New Jersey/New York reciprocal tax agreement to report sales subject to New Jersey tax.

**Step 3 of 9 Calculate Sales and Use Taxes**

Enter total of Schedule (if any) in Box 2	Column C Taxable Sales and Services (to nearest dollar)	Column D Purchases Subject to Tax (to nearest dollar)	Column E Tax Rate (decimal, percent)	Column F Sales and Use Taxes (C + D) x E
FR 6				
Enter total of all Schedules (if any) A + B + H + N + U	3 1000.00	4 0.00		5 182.50
Column A Taxing Jurisdiction	Column B Code	8	10	11
New York State only	NE 0002	.00	.04 (4%)	
Albany County	AL 0179	1549.00	0.00	123.92
Allegany County	AL 0215	.00	.08 (8%)	
New York State/MCTD (fuel, utilities & theatrical supplies)	NE 8040	300.00	65.00	15.51
New York City - local tax only (Enter Box 9 amount into Step 7B)	NE 8010	.00	.04 (4%)	
Column subtotals from Page 2, Boxes 6, 7 and 8:	10 2549.00	11 65.00		12 306.42
Column Totals:	13 2849.00	14 65.00		15 321.93

### Calculate Sales and Use Taxes

If you are filing Schedule FR, enter the amount from Box 16 of Schedule FR in Box 2 on Page 2 of Form ST-101.

If you are filing Schedule A, B, H, N, or U (or any combination of these), enter the combined totals from the completed schedules in Boxes 3, 4, and 5 on Page 2 of Form ST-101. (Do not include amounts from Schedules CT and NJ.)

### 7 Columns A & B - Taxing Jurisdiction and Code

Each sale of property and services, and each purchase subject to tax should be reported for the jurisdiction in which the sale was made and delivered, and where the purchase was used. **Do not report any sale or purchase already reported on a schedule on these jurisdiction lines.**

#### Reporting New York City Taxes

Use the *New York City - local tax only* 4% tax rate line to report sales in the city of New York for:

1) fuel and utility services used in the production of property for sale, and 2) installation, repair, and maintenance services to property used in farming. Do not report these transactions on the *New York City/State combined tax* 8 1/4% tax rate line.

Use the *New York State/MCTD* 4 1/4% tax rate line to report purchases of fuel and utility services subject to sales tax at 8 1/4%, for which you paid 4% NYC tax, and for sales or purchases of theatrical supplies which are exempt from New York City tax. **Note:** Report fuel or utilities used for residential purposes on Schedule B.

### 8 Column C - Taxable Sales and Services

Report taxable sales for each jurisdiction in New York State where delivery of sales and services occurred. **Do not** include sales tax in this amount.

#### Credits against sales and services

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. Examples of credits to be claimed in this manner follow:

- Tax paid on property purchased in bulk or on property fabricated, assembled, processed, printed, or imprinted in one jurisdiction, that was shipped for use in another jurisdiction.
- Tax paid on cancelled sales, returned merchandise, and bad debts.
- Tax paid by a veterinarian on certain drugs and medicines used in veterinary services.
- Tax paid on construction materials resold or incorporated into realty in another jurisdiction. (Unless the materials were used out of state or otherwise exempt, tax should be reported on the materials.)

**Note:** Other credits against sales tax should be claimed in Step 5.

### 9 Column D - Purchases Subject to Tax

- Purchases outside New York: Report the full amount of purchases made outside New York of tangible personal property and services used in your business in New York.

- Purchases in New York in one jurisdiction/use in another jurisdiction:

If the tax rate is higher in the jurisdiction where you purchased tangible personal property or services used in your business than the tax rate in the jurisdiction where your business is located, report the full amount of such purchases.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases in Step 5. See Bullet 16.

- Do not include in Column D purchases of property or services purchased for resale or which are exempt.

**Contractors:** Also report materials purchased in one jurisdiction that are incorporated into realty in another.

### 10 Column E - Tax Rate

Tax rates for the applicable periods are printed in Column E in both decimal and percentage formats.

### 11 Column F - Sales and Use Taxes

For each jurisdiction for which you reported sales, purchases and/or credits, add the amounts in Columns C and D, then multiply the total by the tax rate in Column E, one line at a time. Enter the result in Column F. (C + D) x E = F

This result may be a net credit, which you should identify by enclosing it in parentheses. **Note:** Any net credits should be subtracted when totaling the column.

### 12 Column Totals

On Page 2, separately subtotal Columns C (Box 6), Column D (Box 7), and Column F (Box 8). Include the amounts from Schedules, listed in Boxes 2, 3, 4, and 5, when subtotaling each column. Transfer the Box 6, 7, and 8 amounts to Page 3, Boxes 10, 11, and 12, respectively.

On Page 3, separately total Column C (Box 13), Column D (Box 14), and Column F (Box 15). Include the column subtotals from Page 2, in Boxes 10, 11, and 12, when totaling each column. Enter Box 15 amount in Step 6.

Step 4 of 9 Calculate Special Taxes	Internal Code	Column G Taxable Receipts (to nearest dollar)	Column H Tax Rate decimal (percent)	Column J Special Taxes Due (G x H)
Passenger Car Rentals <b>13</b>	PA 0003	.00	.05 (5%)	
Information & Entertainment Services Furnished via Telephony & Telegraphy	IN 7009	310.00	.05 (5%)	<b>14</b> 15 50
<b>Total Special Taxes:</b>				<b>16</b> 15 50

**Calculate Special Taxes**

**13** Enter taxable receipts from sales or uses of passenger car rentals and of information and entertainment services furnished via telephony and telegraphy on the appropriate lines in Column G. Multiply the taxable receipts (Column G) by 5% (.05). Enter the resulting tax in Column J.

**14** Add the two lines in Column J and enter the total in Box 16. Also enter the Box 16 amount in Step 6.

Step 5 of 9 Calculate Tax Credits and Advance Payments	Internal Code	Column K Credit Amount
Credit for prepaid sales tax on cigarettes <b>15</b>	CR C888	
Credits against sales or use tax including quarterly return payments for this annual tax period (see <b>Bullet 16</b> in instructions)		63 50
Advance Payments (as reported on Form ST-330) <b>17</b>		25 00
<b>Total Tax Credits and Advance Payments:</b>		<b>17</b> 88 50

- Credit for additional tax paid on property incorporated into realty according to a preexisting lump-sum or unit price contract, where the additional tax is the result of a rate increase. Note: Form AU-11, *Application for Credit or Refund*, should also be filed for any of these contractor transactions.

**17 Advance Payments**

Enter the total amount of any advance payments that were reported on and paid with Form ST-330, *Record of Advance Payment*.

**18 Total Tax Credits and Advance Payments**

Add Column K and enter the total in Box 17. Also enter Box 17 amount in Step 6.

**Calculate Tax Credits and Advance Payments**

**15 Credit for Prepaid Sales Tax on Cigarettes**

Enter your credit for prepaid sales tax on cigarettes, if any, in Column K.

**16 Credits Against Sales or Use Tax (attachments required)**

Enter the total amount of other credits or refunds of sales tax you are claiming (excluding the vendor collection credit). You must keep records to validate all credits and refunds claimed, and attach to your return the forms or explanations that verify them. Do not enter any credits that were claimed on jurisdiction lines in Step 3.

**Credits that may be claimed in Step 5 include:**

- Credits where the tax rate for the jurisdiction in which tax was paid is different from the tax rate in the period in which

the credit is claimed.

*Example:* You paid 8% tax, filed your return, then the payment was cancelled. The tax rate changed to 7%. You are still entitled to claim the 8% credit.

- Credit for an overpayment of tax made in a prior quarter. Enter any tax amount previously paid with a quarterly return (Form ST-100 or ST-102) filed for any quarters of this annual tax period that has not been previously claimed.

- Credit for sales tax paid against additional tax on purchases reported in Column D. (Included are credits for taxes paid in another jurisdiction in New York or to another state.)

**Note:** Any credit against tax taken in Step 5 should be based on the amount of tax paid or paid over at the time of the original transaction.

**Contractors can take:**

- Credit for state tax and some local taxes paid on certain construction materials in economic development zones (EDZ).

Step 6 of 9 Calculate Taxes Due	Add Sales and Use Taxes (Box 15) to Total Special Taxes (Box 16) and subtract Total Tax Credits and Advance Payments (Box 17).	<b>19 Taxes Due</b>
Box 15 Amount \$ <b>321.93</b>	+ Box 16 Amount \$ <b>15.50</b>	= <b>18</b> 248 93
	- Box 17 Amount \$ <b>88.50</b>	

**19 Calculate Taxes Due**

Enter the amounts from Box 15, *Sales and Use Taxes*; Box 16, *Total Special Taxes*; and Box 17, *Total Tax Credits and Advance Payments* in the appropriate spaces. Add Boxes 15 and 16, and subtract Box 17. Enter the result in Box 18.

Step 7 of 9 Calculate Vendor Collection Credit or Pay Penalty and Interest	You are eligible for Vendor Collection Credit only if you file by June 22, 1998 and you are paying in full. If you are not eligible, enter "0" in Box 19 and go to 7D.	<b>19</b> Taxes Due
<p><b>7A</b> If you are not filing any Schedules, start at the asterisk (*) in 7B.</p> <p>Schedule B _____ <b>20</b></p> <p>Schedule H + _____</p> <p>Schedule N + <b>300.00</b></p> <p>Schedule U + _____</p> <p>Total Adjustment = <b>300.00</b></p>	<p>Schedule FR, Part 3, Box 7 _____</p> <p>*Form ST-101, Step 3, Box 13 + <b>2849.00</b></p> <p>Total Adjustment from 7A - <b>300.00</b></p> <p>NYC local tax, Step 3, Box 9 _____</p> <p>Move <b>Eligible Sales Amount</b> to 7C = <b>2549.00</b></p>	
<p><b>7C</b> Eligible Sales Amount from 7B above _____ State Tax Rate x .04 (4%) = \$ <b>101.96</b> _____ Credit Rate x .015 (1.5%) = \$ <b>1.53</b> **</p> <p><b>OR</b></p> <p><b>7D</b> PAY PENALTY AND INTEREST IF YOU ARE FILING LATE</p> <p>Call 1 800 972-1233 or access our web site at <a href="http://www.tax.state.ny.us">http://www.tax.state.ny.us</a> for calculated total of penalty and interest on Box 18 Taxes Due. Enter penalty and interest amount in Box 20.</p>	<p><b>Vendor Collection Credit</b> Internal Code VE 7700</p> <p><b>19</b> 1 53</p> <p><b>21</b> Penalty &amp; Interest</p> <p><b>20</b></p>	

**7C - Calculate your Vendor Collection Credit by multiplying the Eligible Sales Amount from 7B by the state tax rate, then multiplying the result by the credit rate. If the credit amount is \$100 or less, enter the credit in Box 19. If it is more than \$100, enter \$100 in Box 19.**

**21 Determine Penalty and Interest**

If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit. Penalty and interest are calculated on the amount of tax due, from Box 18. The minimum penalty for late filing is \$50. Late payment and underpayment also result in interest charges; interest rates are adjusted quarterly and compounded daily.

To determine your penalty and interest amount, call 1 800 972-1233. A Tax Department representative will calculate the correct amount for you. Or you can use our web site at <http://www.tax.state.ny.us> to determine your penalty and interest. Enter the total penalty and interest in Box 20.

**Calculate Vendor Collection Credit or Pay Penalty and Interest**

**20 Vendor Collection Credit**

The Tax Law provides you with a credit for your collection of state sales tax from your customers. You may not include in the credit computation any use tax paid or any local tax collected. The maximum vendor collection credit you can claim on your return is \$100.

You can receive this credit **only** if you file your return on time and pay the full amount due. If you file on time but do not pay the full amount due, or if you file late, you cannot claim this credit. Enter "0" in Box 19 and go to Step 7D.

If you qualify, calculate your vendor collection credit in Step 7. If the result is less than \$100, enter the result in Box 19. If the result is equal to or more than \$100, enter only \$100 in Box 19.

**7A -** If you completed Schedules B, H, N, and/or U, enter the appropriate amount (see each schedule for the amount to enter). Schedule A is not included as no adjustment is needed. Add the amounts in 7A and enter the total on the Total Adjustment line. Note: if you did not complete any schedules, skip Step 7A and start at the asterisk in 7B.

**7B -** If you completed Schedule FR, enter the amount from Box 7 of that form. Fill in the lines as applicable, and add or subtract them according to the math symbols provided. Enter and **add** the amount from Form ST-101, Page 3, Box 13. Enter and **subtract** the Total Adjustment from 7A, if any. Enter and **subtract** the amount from Form ST-101, Page 3, Box 9\*. Enter the result of the addition and subtractions on the Eligible Sales Amount line. Transfer this amount to 7C.

**\*New York City only:** If you reported sales on the *New York City* 4% tax rate line (Page 3, in Box 9), enter this amount in Step 7B. As local sales, they do not qualify for the vendor collection credit.

<b>Step 8 of 9 Calculate Total Amount Due</b>	Make check or money order payable to <b>New York State Sales Tax</b> . Include on your check the <b>ID#</b> , <b>Form ST-101</b> and the <b>tax period</b> .	<b>22</b>	<b>Total Amount Due</b>
<b>Final Calculation:</b>	<b>Taking Vendor Collection Credit?</b> Subtract Box 19 from Box 18.		\$ <b>247 40</b>
	<b>Paying Penalty and Interest?</b> Add Box 20 to Box 18.		

**22 Calculate Total Amount Due**

If you were eligible for and claimed the vendor collection credit in Step 7, subtract the Box 19 credit amount from Box 18 (taxes due) and enter the result.

If you are filing late and you entered penalty and interest in Box 20, add Box 20 to Box 18 (taxes due) and enter the result.

If you are not claiming the vendor collection credit and not entering penalty and interest, enter the Box 18 amount as your Total Amount Due.

**Payment information**

If you do not file Schedule CT or NJ, make your check or money order for the Total Amount Due payable to **New York State Sales**

**Tax.** If you are filing Schedule CT or NJ, or both, include in your payment amount any tax due with those schedules and with Form ST-101.

On your check or money order, write your sales tax ID#, **Form ST-101**, and the tax period (**6/1/97 - 5/31/98**) you are reporting. Enclose your payment with Form ST-101 to ensure that your payment is properly credited to your account.

<b>Step 9 of 9 Sign and Mail this Return</b>	Must be postmarked by <b>Monday, June 22, 1998</b> , to be considered timely filed. See diagram below for complete mailing information.
Printed Name of Taxpayer <b>23</b> _____	Title _____
Signature of Taxpayer _____	_____

**Sign and Mail this Return**

**Signatures Required**

If you are a sole proprietor, you must sign the return and print your name, title and telephone number.

If you are filing this return for a corporation, partnership or other type of entity, an officer, employee or partner must sign the return on behalf of the business, and print his or her name, title and telephone number.

If you do not prepare the return yourself, sign and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, address and telephone number.

**Make sure you keep a copy of your completed return for your records.**

 **Where To Mail Your Return and Attachments**

Use the **Flowchart on Page 4 of Form ST-101** to find the address to send your completed return, attachments and payment. If you have the envelope provided with the returns, fill in the missing parts of the address according to the flowchart. If using your own envelope, write out the entire address from the flowchart. If you are not using the U.S. Postal Service, see **Private Delivery Service Address** below.

**Private Delivery Service Address**

If you are using a **private delivery service** rather than the U.S. Postal Service, you must send your return to a different address than those shown in the flowchart on Page 4 of Form ST-101.

**Private Delivery Service Address (continued)**

If you do not participate in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and your place of business is in one of the following counties: Bronx, Kings, Queens, Westchester, Nassau, Suffolk, or New York County with ZIP codes 10020-10285, address your return to:

THE CHASE MANHATTAN BANK  
NYS GOVERNMENT TAX PROCESSING  
12 CORPORATE WOODS BLVD. 4TH FLOOR  
ALBANY NY 12211

All other vendors (including those who participate in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, and those located outside New York State), address your return to:

NYS PROCESSING CENTER  
431C BROADWAY  
MENANDS NY 12204

**NEED HELP?**



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

For business tax information, call the NYS Business Tax Information Center at: **1 800 972-1233**

For general information, call: **1 800 225-5829**

To order forms and publications, call: **1 800 462-8100**

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



**Fax-on-Demand Forms** - Forms are available 24 hours a day, 7 days a week. **1 800 748-3676**



**Internet Access** - <http://www.tax.state.ny.us>



**Hotline for the Hearing and Speech Impaired -**

**1 800 634-2110** from 8:30 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.



**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 persons with disabilities, please call **1 800 225-5829**.



**If you need to write**, address your letter to:

NYS TAX DEPARTMENT  
TAXPAYER ASSISTANCE BUREAU  
TAXPAYER CORRESPONDENCE  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

**PRIVACY NOTIFICATION**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 18-A, 28 and 28-A of the Tax Law and 42 USC 405(c)(2)(C)(i). The Tax Department will use this information primarily to determine and administer sales and use tax liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law. This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone **1 800 225-5829**. From areas outside the U.S. and outside Canada, call **(518) 485-6800**.