

Part II

(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 $b \times (c + d)$ (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 (outside city of Auburn)	8				0503
Auburn (city only)	8				0552
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	8				1003
Cortland County	8				1122
Delaware County	6				1202
Dutchess County	7 $\frac{1}{4}$				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	8 $\frac{1}{2}$				2804
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica)	8				3003
Rome (city only).....	8 $\frac{1}{4}$				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	7 $\frac{1}{4}$				3303
Orleans County	8				3473
Oswego County (outside cities of Fulton and Oswego)	7				3598
Fulton (city only)	7				3532
Oswego (city only)	7				3542
Otsego County	7				3603
Putnam County	7 $\frac{1}{4}$				3714
Rensselaer County	8				3875
Rockland County	7 $\frac{1}{4}$				3904
St. Lawrence County (outside city of Ogdensburg) ..	7				4092
Ogdensburg (city only)	7				4012

Vendor Collection Credit

The Tax Law provides you, as a vendor, with compensation, in the form of a credit, for the collection of state sales tax from your customers. You must compute this credit on the state tax collected, and may take the credit **only if you file the return and pay the tax timely**. Monthly and quarterly filers may take the credit quarterly on their quarterly returns; annual filers may take the credit once a year on their annual returns.

You cannot calculate credit on any use tax paid or for any local tax collected. That is, you may only calculate the credit using the sales tax, and only against the New York State portion. **The credit is limited to a maximum of \$100** per quarterly 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). Vendors filing schedules must follow the instructions listed below this example. 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 Form ST-810:

Taxable sales subject to state and local sales taxes.....	\$300,000
Sales Tax Rate of 7% (.07).....	<u>× .07</u>
Total sales tax due.....	\$21,000
\$300,000 × 4% (NY State tax portion) = \$12,000	
× 1½% (.015) (credit due) = \$180	
Maximum credit allowed	<u>– \$100</u> (Vendor collection credit)
<i>Net amount due (any Special Taxes due must be added to show total amount due)</i>	\$20,900

Vendors Filing Schedules

Since the vendor collection credit can be determined only 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 New York 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 Form 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: The parking and services subject to both New York State and local sales tax in Parts I and II, and the first 90 days of hotel occupancy reported in Part III. To determine the amounts to include from Parts I and II, deduct the parking at municipal facilities from Part I, and the taxable receipts for the New York City credit rating and reporting services and miscellaneous personal services from the total taxable receipts reported in Part II.
- 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 computation of 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 of the worksheet.

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 taxable sales 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, lines 1 through 3, Part II, lines 7 through 10, and Part III, line 11, column (c)
5. Schedule FR - Total taxable sales from line A, columns (c) and (d).....
6. Total of lines 1 through 5 (Taxable Sales and Services)* (to nearest dollar)

*Transfer this total to the *Taxable Sales and Services* line in the *Vendor Collection Credit* box (page 3, Part II, line D 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 1½% (.015) to determine your credit. The maximum credit allowed is \$100 per quarter. Therefore, if the credit computes to more than \$100, enter \$100 on line D, column (e). If the credit computes to less than \$100, enter the computed credit on line D.

Return Addresses

If you are in the PromptTax program and do not participate in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, mail your return to:

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

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:

mail your return to:

Bronx Queens
Kings Westchester
New York County with ZIP codes 10020-10285.....

G P O BOX 5464
NEW YORK NY 10087-5464

Nassau Suffolk

PO BOX 1866
HICKSVILLE NY 11802-1866

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

PO BOX 917
ALBANY NY 12201-0917