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
(5/98)

1298

Use this form to report transactions for the period **March 1, 1998**, through **May 31, 1998, only**.

Sales tax vendor identification number	Business telephone number	Daytime telephone number
	( )	( )

Legal name

DBA

Street

City, state, ZIP code

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

Type of Business

If you need **instructions for Form ST-810**, call the Business Tax Information Center toll free at 1 800 972-1233, or call toll free 1 800 462-8100. From outside the U.S. and Canada, call (518) 485-6800.

Change of Business Information

If your mailing address is incorrect on the label and you have not previously notified us, enter your correct mailing address next to your preprinted address. If your mail is forwarded to a paid preparer or you have any other change (name, identification number, physical address or owner/officer responsible person information) complete Form DTF-95.1 found in the ST-810 instructions, or Form DTF-95, *Change of Business Information*. To request Form DTF-95, call the Business Tax Information Center (see telephone number listed at the left).

You must file this return on or before **June 20, 1998, whether or not there is tax due.** Complete and sign the labeled form and mail it in the enclosed envelope to the applicable PO box listed on the back of this form.

Check the box 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 the box and write ***Final*** at the top of this return (to the left of ***ST-810***) 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. ☐

Check the box 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 G, 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 PrompTax 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 payable to ***New York State Sales Tax*** for the amount on line 5. Include on the check or money order your identification number, ***Form 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

Be sure to complete Part II of your return.

Part II *(see instructions for 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 × (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	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
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	7¼				3714
Rensselaer County	8				3875
Rockland County	7¼				3904
St. Lawrence County (outside city of Ogdensburg)	7				4092
Ogdensburg (city only)	7				4012

(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
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				4688
Hornell (city only)	8				4630
Corning (city only)	8				4616
Suffolk County	8¼				4760
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
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, utilities, and theatrical supplies)	4¼				8040
New York City — local tax only	4				8010
Add column (c), pages 2 and 3. Include this amount in Part I, box B.					
Add column (d), pages 2 and 3. Include this amount in Part I, box C.					

Special Taxes

A. Passenger car rentals — Taxable receipts *(to nearest dollar)* _____ × 5% (.05) = — 0003

B. Information and entertainment services furnished via telephony and telegraphy — Taxable receipts *(to nearest dollar)* _____ × 5% (.05) = — 7009

C. Subtotal of column (e), pages 2 and 3.
Do not transfer this amount to Part I, line 1; continue below.

Vendor Collection Credit

D. Vendor collection credit for timely-filed, fully-paid returns (see page 4 for eligibility and instructions)

Taxable Sales and Services (line 6 of worksheet)		State Tax Rate		State Tax Liability		Vendor Collection Credit Rate	
_____	×	4% (.04) =	_____	×	1½% (.015) =	_____	

Enter the lesser of $100 or the result of computation. [ ] — 7700

E. Subtotal of taxes due *(subtract line D from line C)*

F. Credit for prepaid sales tax on cigarettes [ ] — C8888

G. Sales and use tax and *Special Taxes* due *(subtract line F from line E)*
Include this amount on Part I, line 1

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)	× .07
Total sales tax due	$21,000
$300,000 × 4% (NY State tax portion) = $12,000 × 1½% (.015) (credit due) = ***$180***	
Maximum credit allowed	– $100 *(Vendor collection credit)*
Net amount due (any Special Taxes *due must be added to show total amount due)*	*$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, 3, and 5; Part II, lines 10 through 13; and Part III, line 14, 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 PrompTax 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 your place of business is in one of the following counties **and** you **are not** participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement: ..... mail your return to:

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

GPO BOX **5464**
NEW YORK NY **10087-5464**

Nassau Suffolk .....

PO BOX **1866**
HICKSVILLE NY **11802-1866**

If you are using a private delivery service for any of the above, address your return to:

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

For a listing of designated delivery services, see Technical Services Memorandum TSB-M-97(10)S.

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**

If you are using a private delivery service, address your return to:

NYS PROCESSING CENTER
431C BROADWAY
MENANDS, NY 12204

For a listing of designated delivery services, see Technical Services Memorandum TSB-M-97(10)S.