



New York State and Local Quarterly Sales and Use Tax Return

ST-100

(6/98)

Use this form to report transactions for the period June 1, 1998, through August 31, 1998, only.

199

| | | |
|--|----------------------------------|---------------------------------|
| Sales tax vendor identification number | Business telephone number () | Daytime telephone number () |
| Legal name | | |
| DBA | | |
| Street | | |
| City, state, ZIP code | | |

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-100 instructions, or Form DTF-95, *Change of Business Information*. To request Form DTF-95, call the Business Tax Information Center (see telephone number listed to the left).

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

Type of Business

If you need instructions for Form ST-100, 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.

You must file this return on or before **September 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 check 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-100 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 | B | C | D |
|------------------------------|--|--|--|---|
| | Gross sales and services (to nearest dollar) | Taxable sales and services (to nearest dollar) | Purchases subject to use tax (to nearest dollar) | Total credits claimed on Part II and attached schedules (dollars and cents) |

Contact the Taxpayer Assistance Bureau immediately if:

- the total taxable sales, services and purchases subject to use tax you reported on this return and all required schedules was \$300,000 or more; or
 - you are a distributor as defined under Article 12-A and you sold 100,000 gallons or more of automotive fuel (motor fuel or diesel motor fuel).
- Call toll free 1 800 972-1233 or 1 800 225-5829. (From outside the U.S. and Canada, call (518) 485-6800.)

| | | | |
|----|--|----|--|
| 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 | Advance 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, ST-100-I, page 4) | 4 | |
| 5 | Total amount due (add lines 3 and 4) | 5 | |

For office use only

Attach check or money order payable to **New York State Sales Tax** for the amount due on line 5. Include on the check or money order your identification number, **Form ST-100** and the period you are reporting.

| | |
|---|-------------------------|
| 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

| (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 | 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 |

| (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 |
|---|---|--|--|--|------|
| Rockland County | 7 1/4 | | | | 3904 |
| St. Lawrence County (outside city of Ogdensburg) . . . | 7 | | | | 4092 |
| Ogdensburg (city only) | 7 | | | | 4012 |
| 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 | 8 1/4 | | | | 4760 |
| Sullivan County | 7 | | | | 4812 |
| Tioga County | 7 1/2 | | | | 4903 |
| Tompkins County (outside city of Ithaca) | 8 | | | | 5096 |
| Ithaca (city only) | 8 | | | | 5013 |
| Ulster County | 7 3/4 | | | | 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) | 6 3/4 | | | | 5503 |
| Mount Vernon (city only) | 8 1/4 | | | | 5513 |
| New Rochelle (city only) | 8 1/4 | | | | 6855 |
| White Plains (city only) | 7 3/4 | | | | 5555 |
| Yonkers (city only) | 8 1/4 | | | | 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)) | 8 1/4 | | | | 8009 |
| New York City/State combined tax | | | | | |
| New York State/MCTD (fuel, utilities, and theatrical supplies) | 4 1/4 | | | | 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, instructions and worksheet) Taxable Sales and Services (line 6 of worksheet) State Tax Rate State Tax Liability Vendor Collection Credit Rate _____ × 4% (.04) = _____ × 1 1/2% (.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 **may not** 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 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.

Example: Using a New York State and local combined sales tax rate of 7% (3% local tax rate and 4% state tax rate):

| | | |
|---|--------------|----------------------------|
| Taxable sales and services subject to state and local sales taxes | \$10,000 | |
| Sales Tax Rate of 7% (.07) | $\times .07$ | |
| Total sales tax due | \$700 | |
| \$10,000 \times 4% (.04) (New York State portion) = \$400 | | |
| \times 1½% (.015) (credit due) = \$6 | <u> 6</u> | (Vendor collection credit) |
| Net amount due (any Special Taxes due must be added to show total amount due) | \$694 | |

Vendors Filing Schedules

Since the vendor collection credit can be determined only on the New York State portion of the sales tax collected, vendors who are filing schedules must make adjustments before computing their tax credit. Compute from the schedules the amount of taxable receipts subject to **New York State sales tax**. When completed, transfer the amount to Form ST-100 (see *Worksheet* below).

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. These credits are computed from Schedule N.

If you file any of the following schedules, you may include the receipts indicated when computing your vendor credit.

- Schedule A: Total 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 column (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.

Use the worksheet below to determine the total receipts eligible for the vendor credit.

Worksheet

Add the total 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 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:

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

Nassau Suffolk

mail your return to:

GPO BOX 5464
NEW YORK NY 10087-5464

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.

If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement (regardless of where your business is located), attach the appropriate schedule(s) to your return and mail it to:

PO BOX 917
ALBANY NY 12201-0917

All other vendors (including those who **do not** 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 192
ALBANY NY 12201-0192

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