



New York State and Local Annual Sales and Use Tax Return

Fiscal Year 2005											
Tax Period											
March 1, 2004 – February 28, 2005											

March 2005						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

A05

21 Due date:
Monday, March 21, 2005
You will be responsible for penalty and interest if your return is not postmarked by this date.

Sales tax identification number	
Legal name (if no label, print legal name as it appears on the Certificate of Authority)	
dba (doing business as) name	
Number and street	
City, state, ZIP code	

File this form if your total tax due is \$3,000 or less for the annual period ending February 28, 2005 (see instructions).

No tax due? If so, check the box to the right and complete Step 1; in Step 3 on page 3, enter *none* in boxes 13, 14, and 15; and complete Step 9. You must file by the due date even if no tax is due. **There is a \$50 penalty for late filing of a no-tax-due return.** See 1 in instructions.

Multiple locations? If you are reporting sales tax for more than one business location and your identification number does not end in C, check the box to the right and attach a list of your locations.

Final return? Check the box to the right if you are discontinuing your business 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. See 2 in instructions.

Has your address or business information changed? If so, check the box to the right and enter new mailing address on preprinted label above. See 3 in instructions.

Step 1 of 9 Gross sales and services	Enter total gross sales and services in box 1	1	.00
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Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Step 2 of 9 Identify required schedules Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See *Need help?* on page 4 of Form ST-101-I, *Instructions for Form ST-101.*

Annual schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Form ST-101.2, <i>Annual Schedule A</i> , to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in Nassau or Niagara County, as well as admissions, club dues, and cabaret charges in Niagara County.	<input type="checkbox"/>
SCHEDULE B	Use Form ST-101.3, <i>Annual Schedule B</i> , to report tax due on nonresidential utility services in certain counties where school districts or cities impose tax, and on residential energy sources and services subject to local taxes. Reminder: Use Form ST-101.3-ATT, <i>Annual Schedule B-ATT</i> , to report sales of these nonresidential utility services made to QEZEs.	<input type="checkbox"/>
SCHEDULE FR	Use Form ST-101.10, <i>Annual Schedule FR</i> , to report retail sales of motor fuel or diesel motor fuel, and fuel taken from inventory, as explained in the schedule's instructions.	<input type="checkbox"/>
SCHEDULE H	Use Form ST-101.7, <i>Annual Schedule H</i> , to report sales of clothing and footwear eligible for exemption from New York State and some local sales and use tax for the periods August 31, 2004, through September 6, 2004, and January 31, 2005, through February 6, 2005.	<input type="checkbox"/>
SCHEDULE N	Use Form ST-101.5, <i>Annual Schedule N</i> , to report taxes due and sales of certain services in New York City. Reminder: Use Form ST-101.5-ATT, <i>Annual Schedule N-ATT</i> , if you are a provider of parking services in New York City.	<input type="checkbox"/>
SCHEDULE Q	Use Form ST-101.9, <i>Annual Schedule Q</i> , to report sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption from New York State and some local sales and use tax.	<input type="checkbox"/>
SCHEDULE T	Use Form ST-101.8, <i>Annual Schedule T</i> , to report taxes due on telephone services, telephone answering services, and telegraph services imposed by certain counties, school districts, and cities. Reminder: Use Form ST-101.8-ATT, <i>Annual Schedule T-ATT</i> , to report sales of these services made to QEZEs.	<input type="checkbox"/>

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-101-I) if you have questions or need help. Please be sure to keep a completed copy of your return for your records.

For office use only

Step 3 of 9 Calculate sales and use taxes <i>Refer to instructions (Form ST-101-1) if you have questions or need help.</i>		Column C Taxable sales and services	+	Column D Purchases subject to tax	×	Column E Tax rate =	Column F Sales and use tax (C + D) × E
Enter total from Form ST-101.10 (if any) in box 2 							2
Enter totals from:  +  +  +  +  +  +  +  =		3		4			5
		.00		.00			
Column A Taxing jurisdiction	Column B Jurisdiction code						
New York State only	NE 0011	.00		.00		4¼%	
Albany County	AL 0171	.00		.00		8¼%	
Allegany County (3/1/04 - 11/30/04)	AL 0211	.00		.00		8¼%	
Allegany County (12/1/04 - 2/28/05)	AL 0201	.00		.00		8¾%	
Broome County	BR 0311	.00		.00		8¼%	
Cattaraugus County (outside the following)	CA 0491	.00		.00		8¼%	
Olean (city)	OL 0411	.00		.00		8¼%	
Salamanca (city)	SA 0421	.00		.00		8¼%	
Cayuga County (outside the following)	CA 0501	.00		.00		8¼%	
Auburn (city)	AU 0551	.00		.00		8¼%	
Chautauqua County	CH 0601	.00		.00		7¼%	
Chemung County	CH 0701	.00		.00		8¼%	
Chenango County (outside the following)	CH 0821	.00		.00		8¼%	
Norwich (city)	NO 0841	.00		.00		8¼%	
Clinton County (3/1/04 - 5/31/04)	CL 0991	.00		.00		7¼%	
Clinton County (6/1/04 - 2/28/05)	CL 0901	.00		.00		8%	
Columbia County	CO 1001	.00		.00		8¼%	
Cortland County	CO 1121	.00		.00		8¼%	
Delaware County	DE 1211	.00		.00		8¼%	
Dutchess County	DU 1301	.00		.00		8¼%	
Erie County	ER 1401	.00		.00		8¼%	
Essex County (3/1/04 - 8/31/04)	ES 1501	.00		.00		7¼%	
Essex County (9/1/04 - 2/28/05)	ES 1511	.00		.00		8%	
Franklin County	FR 1601	.00		.00		7¼%	
Fulton County (outside the following)	FU 1701	.00		.00		7¼%	
Gloversville (city)	GL 1761	.00		.00		7¼%	
Johnstown (city)	JO 1771	.00		.00		7¼%	
Genesee County	GE 1801	.00		.00		8¼%	
Greene County	GR 1901	.00		.00		8¼%	
Hamilton County	HA 2001	.00		.00		7¼%	
Herkimer County	HE 2101	.00		.00		8¼%	
Jefferson County (3/1/04 - 8/31/04)	JE 2201	.00		.00		7¼%	
Jefferson County (9/1/04 - 2/28/05)	JE 2211	.00		.00		8%	
Lewis County (3/1/04 - 5/31/04)	LE 2301	.00		.00		7¼%	
Lewis County (6/1/04 - 2/28/05)	LE 2311	.00		.00		8%	
Livingston County	LI 2401	.00		.00		8¼%	
Madison County (outside the following) (3/1/04 - 5/31/04)	MA 2581	.00		.00		7¼%	
Madison County (outside the following) (6/1/04 - 2/28/05)	MA 2501	.00		.00		8¼%	
Oneida (city) (3/1/04 - 5/31/04)	ON 2521	.00		.00		7¼%	
Oneida (city) (6/1/04 - 2/28/05)	ON 2531	.00		.00		8¼%	
Monroe County	MO 2601	.00		.00		8¼%	
Montgomery County	MO 2791	.00		.00		8¼%	
Nassau County	NA 2801	.00		.00		8¾%	
Niagara County	NI 2901	.00		.00		8¼%	
Oneida County (outside the following)	ON 3001	.00		.00		8¼%	
Rome (city)	RO 3021	.00		.00		8¼%	
Sherrill (city)	SH 3041	.00		.00		8¼%	
Utica (city)	UT 3051	.00		.00		8¼%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6		7			8
		.00		.00			

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax	×	Column E Tax rate =	Column F Sales and use tax (C + D) × E
Onondaga County (3/1/04 - 8/31/04)	ON 3101	.00		.00		7¼%	
Onondaga County (9/1/04 - 2/28/05)	ON 3111	.00		.00		8¼%	
Ontario County (outside the following)	ON 3271	.00		.00		7¼%	
Canandaigua (city)	CA 3231	.00		.00		7¼%	
Geneva (city)	GE 3241	.00		.00		7¼%	
Orange County (3/1/04 - 5/31/04)	OR 3301	.00		.00		7½%	
Orange County (6/1/04 - 2/28/05)	OR 3311	.00		.00		8¼%	
Orleans County	OR 3471	.00		.00		8¼%	
Oswego County (outside the following) (3/1/04 - 8/31/04)	OS 3591	.00		.00		7¼%	
Oswego County (outside the following) (9/1/04 - 2/28/05)	OS 3581	.00		.00		8¼%	
Fulton (city)	FU 3531	.00		.00		8¼%	
Oswego (city) (3/1/04 - 8/31/04)	OS 3541	.00		.00		7¼%	
Oswego (city) (9/1/04 - 2/28/05)	OS 3521	.00		.00		8¼%	
Otsego County	OT 3611	.00		.00		8¼%	
Putnam County	PU 3701	.00		.00		7½%	
Rensselaer County	RE 3871	.00		.00		8¼%	
Rockland County	RO 3901	.00		.00		8½%*	
St. Lawrence County	ST 4081	.00		.00		7¼%	
Saratoga County (outside the following)	SA 4101	.00		.00		7¼%	
Saratoga Springs (city)	SA 4121	.00		.00		7¼%	
Schenectady County	SC 4231	.00		.00		8¼%	
Schoharie County (3/1/04 - 5/31/04)	SC 4301	.00		.00		7¼%	
Schoharie County (6/1/04 - 2/28/05)	SC 4311	.00		.00		8¼%	
Schuyler County	SC 4401	.00		.00		8¼%	
Seneca County	SE 4501	.00		.00		8¼%	
Steuben County (outside the following)	ST 4681	.00		.00		8¼%	
Corning (city)	CO 4601	.00		.00		8¼%	
Hornell (city)	HO 4631	.00		.00		8¼%	
Suffolk County	SU 4701	.00		.00		8¾%	
Sullivan County	SU 4801	.00		.00		7¾%	
Tioga County	TI 4911	.00		.00		8¼%	
Tompkins County (outside the following)	TO 5091	.00		.00		8¼%	
Ithaca (city)	IT 5011	.00		.00		8¼%	
Ulster County	UL 5101	.00		.00		8¼%	
Warren County (outside the following)	WA 5291	.00		.00		7¼%	
Glens Falls (city)	GL 5201	.00		.00		7¼%	
Washington County	WA 5301	.00		.00		7¼%	
Wayne County	WA 5411	.00		.00		8¼%	
Westchester County (outside the following)	WE 5591	.00		.00		7½%	
Mount Vernon (city)	MO 5511	.00		.00		8½%	
New Rochelle (city)	NE 6851	.00		.00		8½%	
White Plains (city)	WH 5551	.00		.00		8%	
Yonkers (city)	YO 6501	.00		.00		8½%	
Wyoming County	WY 5601	.00		.00		8¼%	
Yates County	YA 5711	.00		.00		8¼%	
Taxes in New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]							
New York City/State combined tax	NE 8011	.00		.00		8⅝%*	
New York State/MCTD (fuel and utilities)	NE 8041	.00		.00		4½%	
New York City - local tax only (enter box 9 amount in Step 7B)	NE 8021	9		.00		4⅞%*	
		.00		.00			
Column subtotals from page 2, boxes 6, 7, and 8:	10	.00	11	.00		12	
 If box 15 is more than \$3,000, see page 1 of instructions.	13	.00	14	.00		15	
Column totals:		.00		.00			
Credit summary — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see 12 c).							

*8⅞% = 0.08125; 8⅝% = 0.08625; 4⅞% = 0.04125

Step 4 of 9 Calculate special taxes	Internal code	Column G Taxable receipts	Column H Tax rate	Column J Special taxes due (G x H)
Passenger car rentals	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00	5%	
Total special taxes:				16

Step 5 of 9 Calculate tax credits and advance payments	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Credits against sales or use tax (see 16 in instructions)	C	
Advance payments (made with Form ST-330)	A	
Unclaimed vendor collection credit (attach Form TR-912)	UN 7804	
Total tax credits and advance payments:		17

Step 6 of 9 Calculate taxes due	Add Sales and use tax column total (box 15) to Total special taxes (box 16) and subtract Total tax credits and advance payments (box 17).	Taxes due
Box 15 amount \$ _____ + Box 16 amount \$ _____ - Box 17 amount \$ _____ =		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 March 21, 2005, and you pay the full amount due with the return. If you are not eligible, enter 0 in box 19 and go to 7D.	
<p>7A If you are not required to file any schedules, start at the asterisk (*) in 7B.</p> <p>Schedule B, Part 4, box 3 _____</p> <p>Schedule B-ATT + _____</p> <p>Schedule H + _____</p> <p>Schedule N + _____</p> <p>Schedule Q + _____</p> <p>Schedule T-ATT + _____</p> <p>Total adjustment = _____</p>	<p>7B Schedule FR, Step 3, box 7 _____</p> <p>*Form ST-101, page 3, box 13 + _____</p> <p>Total adjustment from 7A - _____</p> <p>Form ST-101, page 3, box 9 - _____</p> <p>Eligible sales amount (move to 7C) = _____</p>	

7C	Eligible sales amount from 7B above	State tax rate	Credit rate	Vendor collection credit VE 7704
\$ _____ × 4¼% = \$ _____ × 3½% = \$ _____ **				19
** In box 19, enter the amount calculated, but not more than \$150				

OR	Pay penalty and interest if you are filing late	Penalty and interest
7D	Penalty and interest are calculated on the amount in box 18, Taxes due. See 22 on page 3 in the instructions.	20

Step 8 of 9 Calculate total amount due	Make check or money order payable to New York State Sales Tax. Write on your check your sales tax ID#, ST-101, and FY 2005.	Total amount due
Final calculation:	Taking vendor collection credit? Subtract box 19 from box 18. Paying penalty and interest? Add box 20 to box 18.	

Step 9 of 9 Sign and mail this return	Must be postmarked by Monday, March 21, 2005, to be considered filed on time. See below for complete mailing information.	Please enter NAICS code below (see instructions).						
<p><i>Please be sure to keep a completed copy for your records.</i></p> <p>Printed name of taxpayer _____ Title _____</p> <p>Signature of taxpayer _____ Date _____ Daytime telephone () _____</p> <p>Printed name of preparer, if other than taxpayer _____</p> <p>Preparer's address _____</p> <p>Signature of preparer, if other than taxpayer _____ Daytime telephone () _____</p>		<p>North American Industry Classification System (NAICS)</p> <table border="1"> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>						

For information on where to mail your return and attachments, or if you have questions or need further help, see page 4 of the instructions (Form ST-101-I).