



# ST-101 Annual Instructions

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

For tax period:

**March 1, 2005, through February 28, 2006**

### Highlights for this reporting period

- **Please note:** Several rate changes (described below) became effective during this year. Whenever a sales and use tax rate changes, the corresponding jurisdictional code is replaced with a new code. Therefore, you should be aware that all tax rates affected by the rate changes described below have been assigned **new jurisdictional reporting codes**.
- Effective **March 1, 2005**, the following localities increased their local tax rates:
  - **Chautauqua County** — see ST-05-1, *Chautauqua County Sales and Use Tax Rate Increase Effective March 1, 2005*, for more information.
  - **Oneida County** — see ST-05-2, *Oneida County Sales and Use Tax Rate Increase Effective March 1, 2005*, for more information.
- Effective **March 1, 2005**, the local tax rate imposed on sales of residential energy sources and services in Ulster County was eliminated. See ST-02-3, *Ulster County Sales and Use Tax Rate Reduction on Residential Energy Sources and Services Effective March 1, 2002*, for more information.
- Effective **March 1, 2005**, it is no longer necessary to supply your North American Industry Classification System (NAICS) code on your sales tax return. However, if your primary business activity has changed, you must provide us with your new NAICS code by filing Form DTF-95, *Business Tax Account Update*.
- Effective **April 1, 2005**, New York City hotel operators must collect and remit a new hotel unit fee of \$1.50 per unit, per day, on hotel occupancy in New York City. This fee is reported on Schedule N, *Taxes on Selected Sales and Services in New York City Only*. See TSB-M-05(2)S, for more information.
- Effective **June 1, 2005**, the following rate changes took effect:
  - The state sales and use tax rate decreased. See Important Notice N-05-8, *New York State Sales and Use Tax Rate Decrease Effective June 1, 2005*, for more information.
  - The combined state and local tax rate in **New York City** decreased. See ST-05-3, *New York City Sales and Use Tax Rate Decrease Effective June 1, 2005*, for more information.
  - The additional rate of tax imposed within the **MCTD** increased. See ST-05-4, *Metropolitan Commuter Transportation District (MCTD) Sales and Use Tax Rate Increase Effective June 1, 2005*, for more information.
- Effective **July 1, 2005**, the combined state and local tax rate imposed in Erie County increased to 8¼%. See ST-05-5, *Erie County Sales and Use Tax Rate Increase Effective July 1, 2005*, for more information.
- Effective **July 1, 2005**, the Department has instituted a new policy regarding sales to properly appointed agents of New York governmental entities. See Important Notice N-05-9, *Sales to Private Entities that have been Appointed as an Agent of a New York Governmental Entity*, for more information.
- Effective **September 1, 2005**, the combined state and local tax rate imposed in Putnam County increased to 7¼%. See ST-05-6, *Putnam County Sales and Use Tax Rate Increase Effective September 1, 2005*, for more information.
- Effective **September 1, 2005**, receipts from the retail sale and installation of residential solar energy systems equipment are exempt from the 4% state sales tax and the ¾% tax imposed in the Metropolitan Commuter Transportation District (MCTD). Cities and counties have the authority to grant this exemption from their local sales and use taxes. See TSB-M-05(11)S, *Sales and Use Tax Exemption for Residential Solar Energy Systems Equipment*, and ST-05-11, *Important Information Regarding Locality Changes Effective December 1, 2005, Related to New York State Sales and Use Tax Exemption for Residential Solar Energy Systems Equipment*, for more information. See page 2 of these instructions for information on how to report these sales.
- Vendors who sell clothing, footwear, or items used to make or repair clothing, must continue to collect and remit New York State and local sales taxes on all of these items through **March 31, 2006**. Two seven-day exemption periods were enacted. The first seven-day exemption period was **Tuesday August 30, 2005**, through **Monday, September 5, 2005**, and the second seven-day exemption period was **Monday, January 30, 2006**, through **Sunday, February 5, 2006**.
- Effective **September 6, 2005**, sales in New York City of clothing and footwear, and items used to make or repair exempt clothing, costing less than \$110 per item or pair, are exempt from the 4% New York City local sales tax. See TSB-M-05(10)S, for more information. See page 2 of these

instructions for information on how to report these sales. (**Note:** Sales of these items in New York City during the temporary exemption periods (August 30, 2005, through September 5, 2005, and January 30, 2006, through February 5, 2006) were fully exempt from tax. These sales are reported on Form ST-101.7, *Annual Schedule H*.)

- Effective **December 1, 2005**, the following rate changes took effect:
  - The combined state and local tax rate in **Fulton County** increased to 8%. See ST-05-7, *Fulton County Sales and Use Tax Rate Increase Effective December 1, 2005*, for more information.
  - The local tax rate imposed on sales of residential energy sources and services in **St. Lawrence County** has been eliminated through May 31, 2006. See ST-05-8, *St. Lawrence County Local Sales and Use Tax Exemption for Residential Energy Sources and Services Effective December 1, 2005*, for more information.
  - The local tax rate imposed on sales of residential energy sources and services in **Schenectady County** has been eliminated through February 28, 2006. See ST-05-9, *Schenectady County Local Sales and Use Tax Exemption for Residential Energy Sources and Services Effective December 1, 2005*, for more information.
  - The local tax rate imposed on sales of residential energy sources and services in **Suffolk County** decreased to 1½% through May 31, 2006. See ST-05-10, *Suffolk County Local Sales and Use Tax Exemption for Residential Energy Sources and Services Effective December 1, 2005*, for more information.
- Effective **December 1, 2005**, receipts from the sale of the service of waste removal from certain waste transfer facilities are excluded from state and local sales and use taxes. See TSB-M-05(13)S, *Sales Tax Exclusion for the Service of Waste Removal from a Waste Transfer Station*, for more information.
- Effective **December 1, 2005**, sales of certain machinery and equipment used at a qualified marine terminal facility located in New York City are exempt from the 4% state sales and use tax and the ¾% sales and use tax imposed in the MCTD. See TSB-M-05(14)S, *Sales and Use Tax Exemption for Machinery and Equipment Used in a Marine Terminal Facility Located in New York City*, for more information.
- Effective **December 1, 2005**, the exemption from sales and use tax for coin-operated car wash service is expanded to include the receipts from sales of the service of washing, waxing, or vacuuming a motor vehicle or other tangible personal property when the service is done by automated equipment without the assistance of the purchaser or user of the service. See TSB-M-05(15)S, *Sales and Use Tax Exemption for Coin-operated Car Wash Services*, for more information.
- Effective **January 15, 2006**, the combined state and local tax rate imposed in Erie County increased to 8¾%. See ST-06-1, *Erie County Sales and Use Tax Rate Increase Effective January 15, 2006*, for more information.
- **Important reminder to file all pages of your sales tax returns:** Please include all pages of all forms you completed when you file with the Tax Department, even if you did not make entries on some of the pages.
- To help ensure accurate processing of your return, Form ST-101-I has been updated to include information on how to write numbers when making numerical entries. For more information, see *Making numerical entries* on page 2.
- In the past, vendors have been instructed to show negative amounts or net credits in parentheses. Effective March 1, 2005, please identify any negative amounts or net credits by preceding the amount with a minus sign (-).
- Scanned images of Form ST-101 have been removed from Form ST-101-I to allow for expanded instructional information and improved readability.
- To update your sales tax mailing address, you may now call the Business Tax Information Center at 1 800 972-1233 (from areas outside the U.S. and outside Canada, call (518) 485-6800). If you need to change other business information such as name, ID number, physical address, owner/officer information, business activity, or paid preparer address, see *Has your address or business information changed?* on page 2.

The New York State Tax Department is dedicated to answering your questions. Please call our Business Tax Information Center at 1 800 972-1233 for assistance. For updated tax news, downloadable forms, links to related sites, and other information, visit our Web site at [www.nystax.gov](http://www.nystax.gov).



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

**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 use tax information on Form ST-101 and all required schedules for the **entire** annual period. You may claim a credit in Step 5 for taxes you paid with your quarterly returns.

**Filing requirements**

**Annual filing:** Filers who owe **more than \$3,000** in tax for this annual filing period must begin to file quarterly (or possibly monthly) returns. Call 1 800 972-1233 immediately to change to quarterly or monthly filing status and to obtain the necessary forms.

**Preaddressed labels**

Place the enclosed peel-and-stick preaddressed label in the appropriate section on the front of the return (also be sure to include your identification number and name on any schedule(s) you may be required to file). Please be sure to keep a copy of your completed return for your records.

If you did not receive a return with a preaddressed label, complete the identification number, name, and address boxes on the front of the return.

**Making numerical entries**

Write your numbers like this:



**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 5, Step 3. Then go to Step 9.

**There is a \$50 penalty for late filing of a no-tax-due return.**

**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 Has your address or business information changed?**

If you need to update your **sales tax mailing address**, call the Business Tax Information Center (see *Need help?* on page 4) or enter your correct address on the label we provided. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can obtain forms through Internet access, fax-on-demand, or by calling one of the telephone assistance numbers listed in the *Need help?* section on page 4.

**STEP 1**

**4 Enter 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. **Exclude sales tax from this amount.** Also, **do not include sales from** Form ST-101.10, *Annual Schedule FR*.

**STEP 2**

**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, Q, and T are included on the front of Form ST-101. For more detailed information, see the specific schedule. Check the appropriate box on page 1 of Form ST-101 for any schedules you are required to file.

Complete the required schedules, if any, and proceed to Step 3.

If you are filing Forms ST-101.4, *Annual Schedule NJ*, or ST-101.11, *OS-114, Annual Schedule CT*, 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.

**Form ST-101.4** is a New Jersey form used by those New York State vendors registered in the New Jersey/New York reciprocal tax agreement to report sales subject to New Jersey tax.

**Form ST-101.11** is a Connecticut form used by those New York State vendors registered in the Connecticut/New York reciprocal tax agreement to report sales subject to Connecticut tax.

**STEP 3**

**6 Calculate sales and use taxes** — If you are filing Form ST-101.10, enter the amount from box 9 on that schedule in box 2 on page 2 of Form ST-101.

If you are filing schedule A, B, B-ATT, H, N, Q, T, or T-ATT (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**

Report each sale of property and services, and each purchase subject to tax, for the jurisdiction (broken out by date ranges) in which the sale was made and delivered and where the purchase was used. **Do not report on these jurisdiction lines any sale or purchase already reported on a schedule.**

**Reporting New York City taxes** — For the period March 1, 2005, through May 31, 2005, use the *New York State/MCTD 4½%* tax rate line to report purchases of fuel and utility services subject to sales tax at 8½%, for which you paid 4½% New York City tax. For the period June 1, 2005, through February 28, 2006, use the *New York State/MCTD 4¾%* tax rate line to report purchases of fuel and utility services subject to sales tax at 8½%, for which you paid 4% New York City tax. Report fuel or utilities used for **residential** purposes on Form ST-101.3, *Annual Schedule B*. For the periods September 6, 2005, through January 29, 2006, and February 6, 2006, through February 28, 2006, use the *New York State/MCTD 4¾%* tax rate line to report sales in the city of New York of exempt clothing and footwear, and items used to make or repair exempt clothing, costing less than \$110 per item or pair. Sales of clothing and footwear not eligible for exemption should be reported on the *New York City/State combined tax 8¾%* tax rate line.

For the period March 1, 2005, through May 31, 2005, use the *New York City – local tax only 4½%* tax rate line to report sales in the city of New York for: 1) fuel and utility services used in the production of gas, electricity, refrigeration, and steam 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 rate* lines. Use the *New York City – local tax only 4%* tax rate line to report these sales for the period June 1, 2005, through February 28, 2006.

**Reporting sales of residential solar energy systems equipment** — Effective **September 1, 2005**, report receipts from sales and installations of qualifying residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. If a sale occurred in a jurisdiction outside the MCTD, use the *New York State only 4%* tax rate line on page 2 to claim a credit for the state sales tax. If a sale occurred in the MCTD, use the *New York State/MCTD 4¾%* tax rate line to claim a credit for the state and MCTD taxes. In claiming a credit, include the receipts from the sale as a negative number in Column C. If the overall result in Column F is a negative number, precede it with a minus sign (-).

Do not report in this section sales and installations made in localities that have enacted a local exemption, where the sales are fully exempt from tax. Effective **December 1, 2005**, sales and installations of residential solar energy systems equipment in Columbia, Essex, Hamilton, Nassau, Rockland, Suffolk, and Yates counties and New York City are fully exempt. Sales and installations of residential solar energy systems equipment in Oneida County outside the cities of Rome, Sherrill, and Utica; in Tompkins County outside the city of Ithaca; and in Warren County outside the city of Glens Falls are also fully exempt. Report these sales on page 1, step 1 as part of your gross sales only.

**Special reporting rules for sales and installations made within the cities of Rome, Sherrill, Utica, Ithaca, and Glens Falls:**

Effective **December 1, 2005**, sales and installations of residential solar energy systems equipment in the cities of Rome, Utica, Ithaca, and Glens Falls are subject to local tax at the rate of 1½%; in the city of Sherrill, the rate is 1%. For these cities, report receipts from sales

and installations of residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. To claim a credit for the New York State, MCTD (if applicable), and county tax, determine the credit rate from the chart below and enter the amount of the credit in Step 5 on the *Credits against sales or use tax* line. The credit **must be substantiated**. Attach a statement to your return explaining the basis for the credit claimed, including the amount of taxable sales against which you are claiming the credit and the jurisdiction in which the sale was made and reported. For your return to be properly processed, at the top of page 1 of your return you must write **Solar energy exemption** and the name of the city(ies) for which you are reporting these sales and credits.

City	Credit rate
Rome	8%
Sherrill	8½%
Utica	8%
Ithaca	6½%
Glens Falls	5½%

**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** — Credits that can be identified by locality should be taken on the appropriate line in Step 3. If the result is a negative number, precede it with a minus sign (-). Examples of such credits include:

- Tax paid on property purchased in bulk and stored, but not used by the purchaser, and subsequently shipped for use in another jurisdiction.
- Tax paid on property fabricated, assembled, processed, printed, or imprinted in one jurisdiction, that was shipped for use in another jurisdiction.
- Tax paid on canceled sales, returned merchandise, and bad debts.
- Tax paid on construction materials resold or incorporated into realty in another jurisdiction. (Unless the materials were used out of state or otherwise exempt, report tax on the materials.)
- Tax paid by a veterinarian on drugs and medicines used in certain veterinary services.

**Note:** To claim an empire zone (EZ) credit, a credit from your prior return, or a credit that you are unable to associate with a particular jurisdiction, see **16**.

See **12c** for information about documenting any credits claimed.

**9 Column D – Purchases subject to tax**

- Purchases outside New York State: Report the full amount of purchases made outside New York State of tangible personal property and services used in your business in New York State on which no New York State tax was paid.
- Purchases in New York State in one jurisdiction/use in another jurisdiction: Report the full amount of any tangible personal property or services purchased for use in your business, if the tax rate is higher in the jurisdiction where the property or services are used than the tax rate in the jurisdiction where you purchased the property or services.

In either of the cases on page 2, you may be able to claim a credit for tax paid on such purchases in Step 5. See **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 period are printed in Column E in percentage formats, broken out by date ranges as indicated in Column A.

**11 Column F – Sales and use tax** — For each jurisdiction for which you reported sales, purchases, 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.  $(C + D) \times E = F$ .

This result may be a net credit, which you should identify by preceding it with a minus sign (-). **Note:** Any net credits should be subtracted when totaling the column.

**12 Column totals**

- a. On pages 2 (boxes 6a, 7a, and 8a), 3 (boxes 6b, 7b, and 8b), and 4 (boxes 6c, 7c, and 8c), separately subtotal Column C, Column D, and Column F. Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotaling each column on page 2. Transfer the

column subtotal amounts to page 5, boxes 10a, 10b, 10c, 11a, 11b, 11c, 12a, 12b, and 12c, respectively.

- b. On page 5, separately total Column C (box 13), Column D (box 14), and Column F (box 15). Include the column subtotals from pages 2, 3 and 4 when totaling each column. Enter the box 15 amount in Step 6.
- c. Enter the total dollar amount of credit against the tax claimed in Step 3 or on any schedules filed (except on Form ST-101.10). Show any net credits by preceding the amount with a minus sign (-). Attach a statement and any other supporting documentation explaining the basis for the amount of credit claimed. Do not include credits for the vendor collection credit, prepaid sales tax on motor fuel or diesel motor fuel or cigarettes, or any other credit claimed in Step 5 on page 5.

## STEP 4

**13 Calculate special taxes** — 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 Total special taxes** — 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

**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**

**Credits must be substantiated** by attaching a statement and any other supporting documentation explaining the basis for credit claimed.

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:**

- 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 State or to another state).

**Example:** You purchased tangible personal property in a jurisdiction with a 6% tax rate; you later use this property at your business located in a jurisdiction with an 8% tax rate. You must report the purchase in Column D on the appropriate 8% jurisdiction line, and take a credit for the 6% sales tax originally paid on the purchase.

- 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, and later determined that you are entitled to a credit. During that time, the tax rate changed to 7%. You are still entitled to the 8% credit.

- Credit for an overpayment of tax made in a prior quarter that you have not previously claimed.

**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.

- Credit for state tax and some local taxes paid on certain construction materials in empire zones (EZ) (see Publication 30, *A Guide to Sales and Use Tax Incentives within Empire Zones*).
- 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 of Sales or Use Tax*, should also be filed for any of these transactions.

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

**18 Unclaimed vendor collection credit** — If you received a Form TR-912, *Notice of Unclaimed New York State Sales Tax Vendor Collection Credit*, enter the total *Unclaimed vendor collection credit* amount on the appropriate line in Step 5. Attach a copy of Form TR-912 to the return.

**19 Total tax credits and advance payments** — Add Column K and enter the total in box 17. Also enter the box 17 amount in Step 6.

**STEP 6**

**20 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**

**21 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 \$150.

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 7C.

If you qualify, calculate your vendor collection credit in Step 7. If the result is less than \$150, enter the result in box 19. If the result is equal to or more than \$150, enter only \$150 in box 19.

Complete the *Vendor collection credit calculation worksheet* on page 7, using the figures from the return and schedules as indicated.

**7A** — For the period March 1, 2005, through May 31, 2005, enter the appropriate amount from the vendor collection credit worksheet on page 7 of the return.

**7B** — For the period June 1, 2005, through February 28, 2006, enter the appropriate amount from the vendor collection credit worksheet on page 7 of the return.

**22 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 in box 18, *Taxes due*. The **minimum penalty for late filing is \$50**. For penalty information, see *Penalty computation* below. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

You can estimate your penalty and interest by visiting our Web site at [www.nystax.gov](http://www.nystax.gov) and clicking on *Electronic Services*. You may also call 1 800 972-1233 to have a Tax Department representative estimate your penalty and interest for you. Enter this amount in box 20.

**Penalty computation**

- For failure to file a return on time with **no tax due**, the penalty is \$50.
- For failure to file a return on time **with tax due**, the penalty is:
  - For 1-60 days late**, 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than \$50.
  - For 61 or more days late**, the greater of:
    - 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.3); or
    - the lesser of \$100 or 100% (1.0) of the tax due, but not less than \$50.
- For failure to pay tax, even though the return is filed on time, the penalty is 10% (.1) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.3).

**STEP 8**

**23 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 Forms ST-101.4 or ST-101.11, make your check or money order for the *Total amount due* payable to **New York State Sales Tax**. If you are filing Forms ST-101.4 or ST-101.11, 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#, **ST-101**, and **FY 2006**. Enclose your payment with Form ST-101 to ensure that your payment is properly credited to your account.

If the total amount due is an overpayment, you may either claim a credit or apply for a refund. To claim a credit, enter this amount in Step 5 of your next return and attach substantiation.

To apply for a refund, file Form AU-11, **unless** the overpayment is the result of a credit for prepaid sales tax on motor fuel or diesel motor fuel sold at retail; in that case, you must file the appropriate application:

- Form FT-949**, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations*.
- Form FT-950**, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations*.
- Form FT-1007**, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold at Retail Service Stations*.
- Form FT-1010**, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

**Do not attach the refund application** (Form AU-11; FT-949 or FT-950; FT-1007 or FT-1010) **to your return**. You **must** file this application **separately** and mail to the address shown on that form.

**STEP 9****24 Sign and mail this return**

**Signatures required** — If you are a sole proprietor, you must sign the return and print your name, title, telephone number, and the date.

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, date, and telephone number.

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

**Please be sure to keep a copy of your completed return for your records.**

**Where to mail your return and attachments**

**Use the enclosed preprinted return envelope to mail your return and attachments.** If you are using your own envelope, see page 6 of Form ST-101 to determine where to send your completed return, attachments, and payment. If you are not using the U.S. Postal Service, see *Private delivery service address* below.

**Private delivery service address** — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: JPMORGAN CHASE, LOCKBOX, 4 METROTECH CENTER - 8TH FLOOR WEST, BROOKLYN NY 11245.

**Need help?**

**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



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

**Business Tax Information Center:** 1 800 972-1233

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



**Hearing and speech impaired**  
(telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

**Privacy notification** — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.