2nd Quarter

New York State Department of Taxation and Finance

Taxes on Selected Sales and Services in Nassau and Niagara Counties

Food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges

Quarterly Schedule A for Part-Quarterly Filers

File as an attachment to Form ST-810

For tax period:
June 1, 2005, through August 31, 2005

Due date:
Tuesday, September 20, 2005

Include with Form ST-810

0606

Sales tax identification number	**Legal name** (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Column A **Taxing jurisdiction**	Column B **Type of sale/service**	Column C **Jurisdiction code**	Column D **Taxable sales and services** ×	Column E **Tax rate** =	Column F **Sales tax** (D x E)
PART 1 — Nassau County					
Outside city of Long Beach	Food and drink; hotel/motel room occupancy	NA 8289	.00	8⅝%	
City of Long Beach only	Food and drink; hotel/motel room occupancy	LO 8285	.00	8⅝%	
PART 2 — Niagara County					
Outside cities of Lockport and Niagara Falls	Food and drink	NI 2945	.00	8%	
	Hotel/motel room occupancy	NI 2966	.00	8%	
	Admissions, club dues, and cabaret charges	NI 2991	.00	8%	
City of Lockport only	Food and drink	LO 9228	.00	8%	
	Hotel/motel room occupancy	LO 9229	.00	8%	
	Admissions, club dues, and cabaret charges	LO 9230	.00	8%	
City of Niagara Falls only	Food and drink	NI 9216	.00	8%	
	Hotel/motel room occupancy	NI 9215	.00	8%	
	Admissions, club dues, and cabaret charges	NI 9214	.00	8%	
		Column totals (Parts 1 and 2):	.00		

Include this column total on Form ST-810, page 2, Column C, in box 3.

Include this column total on Form ST-810, page 2, Column F, in box 5.

Insert Form ST-810.2 inside Form ST-810

[ST-810.2 08/05 01/02 8]

Quarterly Schedule A for Part-Quarterly Filers Instructions

Taxes on Selected Sales and Services in Nassau and Niagara Counties

Report transactions for the period June 1, 2005, through August 31, 2005.

Who must file

Complete Form ST-810.2, Quarterly Schedule A for Part-Quarterly Filers, if you make sales or provide any of the taxable services listed below in Nassau County or Niagara County, or both, as follows:

- Nassau County — food and drink; hotel/motel room occupancy.
- Niagara County — food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges.

Within these two counties, several cities require separate reporting that affects how tax revenues are distributed. For Nassau County, sales in the city of Long Beach must be reported separately. For Niagara County, sales in the cities of Lockport and Niagara Falls must be reported separately for all three types of services. Individual lines are provided on Form ST-810.2 as required for each city and the remainder of the county.

Examples of taxable sales and services

Food and drink: Include sales by restaurants or taverns of any food and drink; and sales by caterers, delis, hot dog stands, supermarkets, etc., of heated food, sandwiches, or similar restaurant-type prepared foods.

Admissions, club dues, and cabaret charges: Include admission charges to athletic contests, shows, and entertainment events; social and athletic club dues; and charges for cabarets and clubs.

If you must file Form ST-810.2, you must also complete Form ST-810, New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers. Report in Step 3 of Form ST-810 any taxable sales and purchases not reported on this or any other schedule. For example, restaurant and hotel operators must report sales of cigarettes and candy on the appropriate jurisdiction line in Step 3 of Form ST-810.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's Certificate of Authority for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

PART 1 — Nassau County

Report sales of food and drink, and rents from hotel/motel room occupancy, in Nassau County. List the sales for the city of Long Beach separately from all other sales in Nassau County, as indicated on Form ST-810.2. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

PART 2 — Niagara County

Report sales of food and drink; rents from hotel/motel room occupancy; and admissions charges, club dues, and cabaret charges in Niagara County. List the sales for Niagara County on the lines provided if reporting sales outside Lockport and Niagara Falls. Report the three types of taxable sales for the cities of Lockport and Niagara Falls. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

Column totals

Compute and enter in the appropriate boxes the totals of Columns D and F for all entries in Parts 1 and 2 (combined) and include these column totals on Form ST-810, page 2, Columns C and F, in boxes 3 and 5.

Vendor collection credit

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Currently, all sales reported on Form ST-810.2 are subject to state sales tax and are therefore eligible for the vendor collection credit. These sales will automatically be included in the credit computation when you include the Column D total on Form ST-810, in box 3, as instructed above.

Filing this schedule

File a completed Form ST-810.2 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: www.nystax.gov (for information, forms, and publications)

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

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

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-810-I, Instructions for Form ST-810, page 4.