



New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers

Calendar grid for March, April, and May 2008. Tax period: March 1, 2008 - May 31, 2008.

Calendar grid for June 2008. Date 20 (Friday) is highlighted.

0309

20 Due date: Friday, June 20, 2008

You will be responsible for penalty and interest if your return is not postmarked by this date.

Form fields: Sales tax identification number, Legal name, DBA, Number and street, City, state, ZIP code.

Checkboxes for: No tax due?, Multiple locations?, Final return?, Has your address or business information changed?

Step 1 of 9: Gross sales and services. Enter total gross sales and services (including exempt sales). Do not include sales tax in this amount. See 4 in instructions. .00

Step 2 of 9: Do I need to file any additional schedules? Need to obtain schedules? See Need help? on page 4 of Form ST-810-I.

- SCHEDULE A: Form ST-810.2, Quarterly Schedule A for Part-Quarterly Filers
SCHEDULE B: Form ST-810.3, Quarterly Schedule B for Part-Quarterly Filers
SCHEDULE FR: Form ST-810.10, Quarterly Schedule FR for Part-Quarterly Filers
SCHEDULE H: Form ST-810.7, Quarterly Schedule H for Part-Quarterly Filers
SCHEDULE N: Form ST-810.5, Quarterly Schedule N for Part-Quarterly Filers
SCHEDULE P: Form ST-810.6, Quarterly Schedule P for Part-Quarterly Filers
SCHEDULE Q: Form ST-810.9, Quarterly Schedule Q for Part-Quarterly Filers
SCHEDULE T: Form ST-810.8, Quarterly Schedule T for Part-Quarterly Filers

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

Refer to Form ST-810-I, Instructions for Form ST-810, 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

Proceed to Step 3, page 2

Step 3 of 9 Calculate sales and use taxes Refer to Form ST-810-I, <i>Instructions for Form ST-810</i> , if you have questions or need help.		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-810.10 , page 4, step 6, box 18 in box 2 (if any)							2	
Enter the sum of any totals from Schedules A, B, B-ATT, H, N, Q, T and T-ATT (if any)		3		4		5		
		.00		.00				
Column A Taxing jurisdiction	Column B Jurisdiction code							
New York State only	NE 0021	.00		.00		4%		
Albany County	AL 0181	.00		.00		8%		
Allegany County	AL 0221	.00		.00		8½%		
Broome County	BR 0321	.00		.00		8%		
Cattaraugus County (outside the following)	CA 0481	.00		.00		8%		
Olean (city)	OL 0441	.00		.00		8%		
Salamanca (city)	SA 0431	.00		.00		8%		
Cayuga County (outside the following)	CA 0511	.00		.00		8%		
Auburn (city)	AU 0561	.00		.00		8%		
Chautauqua County	CH 0641	.00		.00		7¾%		
Chemung County	CH 0711	.00		.00		8%		
Chenango County (outside the following)	CH 0861	.00		.00		8%		
Norwich (city)	NO 0831	.00		.00		8%		
Clinton County	CL 0921	.00		.00		8%		
Columbia County	CO 1021	.00		.00		8%		
Cortland County	CO 1131	.00		.00		8%		
Delaware County	DE 1221	.00		.00		8%		
Dutchess County	DU 1311	.00		.00		8⅛%*		
Erie County	ER 1451	.00		.00		8¾%		
Essex County	ES 1521	.00		.00		7¾%		
Franklin County	FR 1621	.00		.00		8%		
Fulton County (outside the following)	FU 1791	.00		.00		8%		
Gloversville (city)	GL 1741	.00		.00		8%		
Johnstown (city)	JO 1751	.00		.00		8%		
Genesee County	GE 1811	.00		.00		8%		
Greene County	GR 1911	.00		.00		8%		
Hamilton County	HA 2011	.00		.00		7%		
Herkimer County	HE 2121	.00		.00		8¼%		
Jefferson County	JE 2221	.00		.00		7¾%		
Lewis County	LE 2321	.00		.00		7¾%		
Livingston County	LI 2411	.00		.00		8%		
Madison County (outside the following)	MA 2511	.00		.00		8%		
Oneida (city)	ON 2541	.00		.00		8%		
Monroe County	MO 2611	.00		.00		8%		
Montgomery County	MO 2781	.00		.00		8%		
Nassau County	NA 2811	.00		.00		8⅝%*		
Niagara County	NI 2911	.00		.00		8%		
Oneida County (outside the following)	ON 3010	.00		.00		8¾%		
Rome (city)	RO 3015	.00		.00		8¾%		
Sherrill (city)	SH 3017	.00		.00		8¾%		
Utica (city)	UT 3018	.00		.00		8¾%		
Onondaga County	ON 3121	.00		.00		8%		
Ontario County	ON 3201	.00		.00		7⅛%*		
Orange County	OR 3321	.00		.00		8⅛%*		
Orleans County	OR 3481	.00		.00		8%		
Column subtotals; also enter on page 3, boxes 9, 10, and 11:		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
Oswego County (outside the following)	OS 3501	.00		.00		8%		
Oswego (city)	OS 3561	.00		.00		8%		
Otsego County	OT 3621	.00		.00		8%		
Putnam County	PU 3731	.00		.00		8 ³ / ₈ %*		
Rensselaer County	RE 3881	.00		.00		8%		
Rockland County	RO 3921	.00		.00		8 ³ / ₈ %*		
St. Lawrence County	ST 4091	.00		.00		7%		
Saratoga County (outside the following)	SA 4111	.00		.00		7%		
Saratoga Springs (city)	SA 4131	.00		.00		7%		
Schenectady County	SC 4241	.00		.00		8%		
Schoharie County	SC 4321	.00		.00		8%		
Schuyler County	SC 4411	.00		.00		8%		
Seneca County	SE 4511	.00		.00		8%		
Steuben County (outside the following)	ST 4691	.00		.00		8%		
Corning (city)	CO 4611	.00		.00		8%		
Hornell (city)	HO 4641	.00		.00		8%		
Suffolk County	SU 4711	.00		.00		8 ⁵ / ₈ %*		
Sullivan County	SU 4821	.00		.00		8%		
Tioga County	TI 4921	.00		.00		8%		
Tompkins County (outside the following)	TO 5081	.00		.00		8%		
Ithaca (city)	IT 5021	.00		.00		8%		
Ulster County	UL 5111	.00		.00		8%		
Warren County (outside the following)	WA 5281	.00		.00		7%		
Glens Falls (city)	GL 5211	.00		.00		7%		
Washington County	WA 5311	.00		.00		7%		
Wayne County	WA 5421	.00		.00		8%		
Westchester County (outside the following)	WE 5581	.00		.00		7 ³ / ₈ %*		
Mount Vernon (city)	MO 5521	.00		.00		8 ³ / ₈ %*		
New Rochelle (city)	NE 6861	.00		.00		8 ³ / ₈ %*		
White Plains (city)	WH 5561	.00		.00		7 ⁷ / ₈ %*		
Yonkers (city)	YO 6511	.00		.00		8 ³ / ₈ %*		
Wyoming County	WY 5621	.00		.00		8%		
Yates County	YA 5721	.00		.00		8%		
New York City/State combined tax (New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island))	NE 8051	.00		.00		8 ³ / ₈ %*		
New York State/MCTD (fuel, utilities, and eligible clothing and footwear)	NE 8061	.00		.00		4 ³ / ₈ %*		
New York City - local tax only	NE 8071	.00		.00		4%		
		.00		.00				
Column subtotals from page 2, boxes 6, 7, and 8:	9	10		11		12		13
	12	13		14		15		16
Column totals:		10		11		12		13

Credit summary — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see **12 c**).

Step 4 of 9 Calculate special taxes	Internal code	Column G Taxable receipts	×	Column H Tax rate	=	Column J Special taxes due (G × H)
Passenger car rentals	PA 0003	.00		5%		
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00		5%		
Total special taxes:						15

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 (including ST-809 and Promptax payments) (see 17 in instructions)	A	
Total tax credits and advance payments:		16

*4³/₈% = 0.04375; 8¹/₈% = 0.08125;
 7¹/₈% = 0.07125; 8³/₈% = 0.08375;
 7³/₈% = 0.07375; 8⁵/₈% = 0.08625
 7⁷/₈% = 0.07875;

Proceed to Step 6, page 4

Sales tax identification number

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Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 14) to *Total special taxes* (box 15) and subtract *Total tax credits and advance payments* (box 16).

Taxes due

Box 14 amount \$ _____ + Box 15 amount \$ _____ - Box 16 amount \$ _____ = **17** _____

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest



If you are filing this return after the due date and/or not paying the full amount of tax due, **STOP!** You are not eligible for the vendor collection credit. If you are not eligible, enter **0** in box 18 and go to **7B**.

7A Vendor collection credit

Box 14 amount \$ _____

Box 15 amount + \$ _____

= _____

Enter the amount from Schedule FR as instructed on the schedule (if any). Be sure to enter this amount as a positive number. + _____

= _____

x _____ 5% (.05)

= \$ _____ **

** In box 18, enter the amount calculated, but not more than \$200.

OR Pay penalty and interest if you are filing late

7B Penalty and interest are calculated on the amount in box 17, *Taxes due*. See **21** in the instructions.

Vendor collection credit
VE 7706

18

Penalty and interest

19

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-810**, and **5/31/08**.

Total amount due

Final calculation: Taking vendor collection credit? Subtract box 18 from box 17. Paying penalty and interest? Add box 19 to box 17.

Step 9 of 9 Sign and mail this return

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

Must be postmarked by **Friday, June 20, 2008**, to be considered filed on time. See below for complete mailing information.

Third-party designee

Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes (complete the following) No

Designee's name _____	Designee's phone number (_____) _____	Personal identification number (PIN) <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width:20px;"> </td> <td style="width:20px;"> </td> <td style="width:20px;"> </td> <td style="width:20px;"> </td> <td style="width:20px;"> </td> <td style="width:20px;"> </td> <td style="width:20px;"> </td> <td style="width:20px;"> </td> </tr> </table>								
Designee's e-mail address _____										

Printed name of taxpayer _____ Title _____

Taxpayer's e-mail address _____

Signature of taxpayer _____ Date ____/____/____ Daytime telephone (____) _____

Printed name of preparer, if other than taxpayer _____ Preparer identification number

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Preparer's address _____

Preparer's e-mail address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone (____) _____



Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see **24** in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No

Yes

Address envelope to:

NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1208
NEW YORK NY 10116-1208

Address envelope to:

NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

Make check payable to ***New York State Sales Tax.***

David Sample 100 Elm Street Albany, NY 12203	2971 DATE June 10, 2008
PAY TO THE ORDER OF New York State Sales Tax \$ <u> X XXX XX </u>	
(your payment amount) DOLLARS	
First State Bank	
00-0000000 ST-810 5/31/08	

Don't forget to write your sales tax ID#, **ST-810**, and **05/31/08**.

Don't forget to sign your check

Need help?

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