3rd Quarter

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

September	October	November

Tax period
September 1, 2008 – November 30, 2008

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	

December 2008

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			

0909

22 **Due date:**
Monday, December 22, 2008

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

No tax due?	If so, mark an ***X*** in the box to the right and complete Step 1; in Step 3 on page 3, enter ***none*** in boxes 12, 13, and 14; 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*, mark an ***X*** in the box to the right and attach a list of your locations.	☐
Final return?	Mark an ***X*** in 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, call the Sales Tax Information Center to update address information or mark an ***X*** in 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** (including exempt sales). **Do not include** sales tax in this amount. See 4 in instructions.....	1 .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* —** Use 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.

SCHEDULE B — **Form ST-810.3, *Quarterly Schedule B for Part-Quarterly Filers* —** Use 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-810.3-ATT, *Quarterly Schedule B-ATT for Part-Quarterly Filers*, to report sales of these nonresidential utility services made to QEZEs.

SCHEDULE FR — **Form ST-810.10, *Quarterly Schedule FR for Part-Quarterly Filers* —** Use to report **retail sales of qualified motor fuel or diesel motor fuel**, and fuel taken from inventory, as explained in the schedule's instructions.

SCHEDULE H — **Form ST-810.7, *Quarterly Schedule H for Part-Quarterly Filers* —** Use to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use taxes.

SCHEDULE N — **Form ST-810.5, *Quarterly Schedule N for Part-Quarterly Filers* —** Use to report taxes due and sales of certain **services in New York City**. Reminder: Use Form ST-810.5-ATT, *Quarterly Schedule N-ATT for Part-Quarterly Filers*, if you are a provider of parking services in New York City.

SCHEDULE P — **Form ST-810.6, *Quarterly Schedule P for Part-Quarterly Filers* —** Use only if you are a vendor registered to make PrompTax payments of sales and use tax.

SCHEDULE Q — **Form ST-810.9, *Quarterly Schedule Q for Part-Quarterly Filers* —** Use 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.

SCHEDULE T — **Form ST-810.8, *Quarterly Schedule T for Part-Quarterly Filers* —** Use 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-810.8-ATT, *Quarterly Schedule T-ATT for Part-Quarterly Filers*, to report sales of these services made to QEZEs.

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

Sales tax identification number

0909 **Quarterly**

Step 3 of 9 Calculate sales and use taxes

Refer to Form ST-810-I, *Instructions for Form ST-810,* 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 .00		4 .00			5	

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%	
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 .00	7 .00		8

8000211080094

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 6521	.00	.00	8 1/8%*	
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 .00	10 .00		11
Column totals:		12 .00	13 .00		14

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 PromptTax payments) *(see 17 in instructions)*	A	
	Total tax credits and advance payments:	16

***4 3/8% = 0.04375; 8 1/8% = 0.08125;**
7 1/8% = 0.07125; 8 3/8% = 0.08375;
7 3/8% = 0.07375; 8 5/8% = 0.08625

Proceed to Step 6, page 4

8000311080094

Sales tax identification number

0909 Quarterly

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

STOP 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. + _____

= _____

× 5% (.05)

= $ _____ **

Vendor collection credit VE 7706

18

**** 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.

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 ***11/30/08***.

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 **Monday, December 22, 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)

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

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

Address envelope to:

NYS SALES TAX PROCESSING
PO BOX 15172
ALBANY NY 12212-5172

Yes

Address envelope to:

NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
PO BOX 15173
ALBANY NY 12212-5173

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

David Sample
100 Elm Street
Albany, NY 12203

2971

DATE December 10, 2008

PAY TO THE ORDER OF New York State Sales Tax $ X,XXX.XX

(your payment amount) DOLLARS

First State Bank

00-0000000 ST-810 11/30/08

Don't forget to write your sales tax ID#, ***ST-810,*** and ***11/30/08.***

Don't forget to sign your check

If you are enrolled in the PromptTax program, please use the preaddressed envelope provided.

Need help?

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

8000411080094