



# New York State and Local Quarterly Sales and Use Tax Return

September	October	November
Tax period		
September 1, 2009 – November 30, 2009		

December 2009						
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	<b>21</b>	22	23	24	25	26
27	28	29	30	31		

**310**

**21 Due date:**  
**Monday, December 21, 2009**

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

Sales tax identification number	
Legal name (Print ID number and legal name as it appears on the Certificate of Authority)	
DBA (doing business as) name	
Number and street	
City, state, ZIP code	

**No tax due?** Enter your gross sales and services in box 1 of Step 1 below; 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.

**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, visit our Web site at [www.nystax.gov](http://www.nystax.gov) and see the change my address option for further instructions, or mark an **X** in the box to the right and enter new mailing address above. See **3** in instructions.

<b>Step 1 of 9 Gross sales and services</b>	Enter total <b>gross sales and services</b> (including exempt sales). <b>Do not include</b> sales tax in this amount. See <b>4</b> in instructions....	1 <input style="width: 50px;" type="text"/> .00
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**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-100-I.

- Form ST-100.2, Quarterly Schedule A** — 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.
- Form ST-100.3, Quarterly Schedule B** — 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.
- Form ST-100.10, Quarterly Schedule FR** — 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.
- Form ST-100.7, Quarterly Schedule H** — Use to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax.
- Form ST-100.5, Quarterly Schedule N** — Use to report taxes due and sales of certain **services in New York City**.  
Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, if you are a provider of parking services in New York City.
- Form ST-100.8, Quarterly Schedule T** — Use to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities.

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

Refer to Form ST-100-I, *Instructions for Form ST-100*, 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

<b>Step 3 of 9 Calculate sales and use taxes</b> Refer to Form ST-100-I, <i>Instructions for Form ST-100</i> , if you have questions or need help.		Column C Taxable sales and services	+	Column D Purchases subject to tax <i>(see 9 in instructions)</i>	×	Column E Tax rate =	=	Column F Sales and use tax $(C + D) \times E$	
Enter total from Form ST-100.10, page 4, step 6, box 18 in box 2 (if any) .....								2	
Enter the sum of any totals from Schedules A, B, H, N and T (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%			
Utica (city)	UT 3018	.00		.00		8¾%			
Onondaga County	ON 3121	.00		.00		8%			
Ontario County	ON 3211	.00		.00		7½%			
Orange County	OR 3321	.00		.00		8⅛%*			
Orleans County	OR 3481	.00		.00		8%			
Oswego County (outside the following)	OS 3501	.00		.00		8%			
Oswego (city)	OS 3561	.00		.00		8%			
Otsego County	OT 3621	.00		.00		8%			
<b>Column subtotals; also enter on page 3, boxes 9, 10, and 11:</b>		6		7				8	
		.00		.00					



Sales tax identification number

310

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



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.

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-100, and 11/30/09.

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 21, 2009, 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

Yes

Address envelope to: NYS SALES TAX PROCESSING PO BOX 15168 ALBANY NY 12212-5168

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.

Check stub for David Sample, 100 Elm Street, Albany, NY 12203, dated December 10, 2009, payable to New York State Sales Tax for \$X,XXX.XX. Includes First State Bank logo and signature of David Sample.

Don't forget to write your sales tax ID#, ST-100, and 11/30/09. Don't forget to sign your check

Need help?

See Form ST-100-I, Instructions for Form ST-100, page 4.



# ST-100 Quarterly Instructions

## Instructions for Form ST-100 New York State and Local Quarterly Sales and Use Tax Return

For tax period:

**September 1, 2009, through November 30, 2009**

- Effective **September 1, 2009**, the combined state and local tax rate imposed in Ontario County increased to 7½%. See ST-09-2, *Ontario County Sales and Use Tax Rate Increase Effective September 1, 2009*, for more information.
- The Board of Education of the Newburgh Enlarged City School District passed a resolution that imposed a 3% sales tax on consumer utilities effective **September 1, 2009**. See ST-09-3, *Change in Local Sales and Use Tax Within the Newburgh Enlarged City School District Effective September 1, 2009*, for more information.
- The Board of Education of the Peekskill City School District passed a resolution that imposed a 3% sales tax on consumer utilities effective **September 1, 2009**. See ST-09-4, *Change in Local Sales and Use Tax Within the Peekskill City School District Effective September 1, 2009*, for more information.
- Effective **September 1, 2009**, all sales to a Qualified Empire Zone Enterprise (QEZE) are fully taxable. Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, is no longer valid; vendors must charge full state and local sales tax to customers who have issued this form to them as a blanket certificate. Beginning with this reporting period, Schedule Q, *Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption*, Schedule B-ATT, *Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)*, and Schedule T-ATT, *Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)*, are discontinued. Sales and uses previously reported on these schedules or sales to QEZEs that were previously fully exempt from tax, must be reported at the combined state and local tax rate in effect for the jurisdiction where the sale is made. See Important Notice N-09-14, *Important Information for Vendors Making Sales of Tangible Personal Property or Taxable Services to Qualified Empire Zone Enterprises (QEZEs)*, for more information. Also, beginning with the **December 1, 2009, through February 28, 2010**, reporting period, a QEZE who is registered for sales and use tax purposes may begin claiming credits for qualifying purchases. A new schedule is being developed to be used to claim the credit and will be available beginning with the December 1, 2009, through February 28, 2010, sales tax quarter. See TSB-M-09(12)S, *Changes to Qualified Empire Zone Enterprise (QEZE) Program (Articles 28 and 29) — Effective September 1, 2009*, for more information.
- The 1988 *Reciprocal Agreement Between the State of Connecticut and The State of New York Providing for the Exchange of Tax Information and Cooperative Tax Administration* is being terminated. As a result, effective **December 1, 2009**, Form OS-114, *Schedule for New York Vendors to Report Connecticut Sales Tax* (NYS ST-100.11), will no longer be used to report Connecticut sales and use taxes. See Important Notice N-09-16, *Important Information for Participants in the Connecticut/New York State Simplified Sales and Use Tax Reporting Program*, for more information.
- **Fee for payments returned by banks** — A new law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.
- **Important reminder to file all pages of your sales tax returns:** Please include all pages of all the forms you completed when you file with the Tax Department, even if you did not make entries on some of the pages.

The New York State Tax Department is dedicated to answering your questions. Please call our Sales Tax Information Center for assistance. You may also visit our Web site for updated tax news, downloadable forms, links to related sites, and other information (see *Need help?* on page 4).



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

### Filing requirements

**Monthly filing:** If your combined total of taxable receipts, purchases subject to tax, rents, and amusement charges is **\$300,000 or more in a quarter**, or if you are a distributor as defined under Article 12-A and you have sold a total of 100,000 gallons or more of motor fuel or diesel motor fuel (taxable or nontaxable), you must file monthly returns beginning with the first month of the next sales tax quarter. You must then continue to file monthly returns until you no longer meet the above conditions for four consecutive quarters. Call the Sales Tax Information Center immediately to change to monthly filing status and to obtain the necessary forms (see *Need help?* on page 4).

### Important reminder to file a complete return

Complete the identification number, name, and address boxes on page 1 of the return. If you are filing single pages (e.g., printed from the Web site), please also enter your sales tax identification number at the top of each page where space is provided. Be sure to include your identification number and name on page 1 of any schedules you may be required to file, and if filing single pages also enter your sales tax identification number at the top of each page where space is provided.

### 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. Enter your gross sales and services in box 1 of Step 1, and write **none** in boxes 12, 13, and 14 on page 3, Step 3. Then go to Step 9.

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

**2 Final return?** — If you have permanently discontinued your business, mark an **X** in the box that follows **Final return?**, complete the back of your sales tax *Certificate of Authority*, and attach it to your Form ST-100. (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**, you can now do so online. Visit our Web site at [www.nystax.gov](http://www.nystax.gov) and look for the change my address option for further instructions. Otherwise, call the Sales Tax Information Center (see *Need help?* on page 4) or enter your correct address on Form ST-100. 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 get these forms from our Web site, by fax or by phone. See *Need help?* on page 4.

## STEP 1

**4 Enter gross sales and services** — Enter the total taxable, nontaxable, and exempt sales and services 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-100.10, *Quarterly Schedule FR*.

## STEP 2

**5 Identify required schedules** — Determine which schedules, if any, you are required to complete and file with Form ST-100. Brief descriptions of schedules A, B, FR, H, N, and T are included on page 1 of Form ST-100. For more detailed information, see the specific schedule.

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

If you are filing Forms ST-100.4, *Quarterly Schedule NJ*, or ST-100.11, *OS-114 Schedule CT*, or both, **do not** enter the sales information from the schedules onto Form ST-100, but **do** include the amount of tax due to New Jersey and Connecticut, along with the amount due from Form ST-100, in your check or money order.

**Form ST-100.4** 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-100.11** 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 schedule FR, enter the amount from box 18 in box 2 on page 2 of Form ST-100.

If you are filing schedule A, B, H, N, or T (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-100. (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 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** — Use the *New York State/MCTD* 4½% tax rate line on page 3 to report purchases of fuel and utility services subject to sales tax at the full combined state and local tax rate for which you paid New York City tax only.

Use the *New York City-local tax only* 4½% tax rate line to report sales of the services of transporting, transmitting, distributing, or delivering gas or electricity.

Report fuel or utilities used for residential purposes on Form ST-100.3, *Quarterly Schedule B*. Use the *New York City-local tax only* 4½% tax rate line to report sales in NYC of fuel and utility services used in

production of gas, electricity, refrigeration, and steam for sale. Do not report these transactions on the *New York City/State combined tax* 8½% tax rate line.

**Reporting sales of residential solar energy systems equipment**

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* 4½% 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. Report these sales on page 1, step 1 as part of your gross sales only.

See Publication 718-S, *Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment*, for a listing of the local jurisdictions that enacted this exemption and the rates in effect in those localities that did not enact the exemption.

**Special reporting rules for sales and installations made within the cities of Auburn, Rome, Utica, Glens Falls, Mount Vernon, New Rochelle, White Plains, and Yonkers**

Sales and installations of residential solar energy systems equipment in the cities listed below are subject to local tax. 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 local 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	City	Credit rate	City	Credit rate
Auburn	6%	Utica	7¼%	New Rochelle	5⅞%
Rome	7¼%	Glens Falls	5½%	White Plains	5⅞%
		Mount Vernon	5⅞%	Yonkers	5⅞%

**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 **12 c** 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 above, 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, or taxable sales and services reported in Column C.

**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.

**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.

**Note:** You must remit with your return any amount collected as tax even if the amount collected is in excess of the actual tax due.

## 12 Column totals

- On page 2, separately subtotal Column C (box 6), Column D (box 7), and Column F (box 8). Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotalling each column. Transfer the box 6, 7, and 8 amounts to page 3, boxes 9, 10, and 11, respectively.
- On page 3, separately total Column C (box 12), Column D (box 13), and Column F (box 14). Include the column subtotals from page 2 (entered in boxes 9, 10, and 11) when totaling each column. Enter the box 14 amount in Step 6.
- Enter the total dollar amount of credit against the tax claimed in Step 3 or on any schedules filed (except on Form ST-100.10). 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 3.

## 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) of passenger car rentals outside the MCTD by 6% (.06). Enter the resulting tax in Column J. Multiply the taxable receipts (Column G) of passenger car rentals within the MCTD by 11% (.11). Enter the resulting tax in Column J. Multiply the taxable receipts (Column G) of information and entertainment services furnished via telephony and telegraphy by 5% (.05). Enter the resulting tax in Column J.

**14 Total special taxes** — Add the three lines in Column J and enter the total in box 15. Also enter the box 15 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 period 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 construction 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 Total tax credits and advance payments** — Add Column K and enter the total in box 16. Also enter the box 16 amount in Step 6.

## STEP 6

**19 Calculate taxes due** — Enter the amounts from box 14, *Sales and use tax*; box 15, *Total special taxes*; and box 16, *Total tax credits and advance payments* in the appropriate spaces. Add boxes 14 and 15, and subtract box 16. Enter the result in box 17.

## STEP 7

**20 Vendor collection credit** — The Tax Law provides you with a credit for your collection of sales tax from your customers. The maximum vendor collection credit you can claim on your return is \$200. 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 18 and go to Step 7B.

If you qualify, calculate your vendor collection credit in Step 7A. If the result is less than \$200, enter the result in box 18. If the result is equal to or more than \$200, enter only \$200 in box 18.

To calculate your vendor collection credit, add the amount in box 14 to the amount in box 15. If you file Schedule FR, enter the amount from Step 6, box 17 of that form (be sure to enter this amount as a positive number) and add it to the amount determined above (box 14 + box 15). Multiply the result by the credit rate. If the credit amount is less than \$200, enter the amount of the credit in box 18. If the credit amount is equal to or more than \$200, enter \$200 in box 18.

**21 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 17, *Taxes due*. **The minimum penalty for late filing is \$50.** For penalty information, see *Penalty computation*. 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 and clicking on *Online Tax Center*, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?* on page 4). Enter this amount in box 19.

#### 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

**22 Calculate total amount due** — If you were eligible for and claimed the vendor collection credit in Step 7, subtract the box 18 credit amount from box 17 (*Taxes due*) and enter the result.

If you are filing late and you entered penalty and interest in box 19, add box 19 to box 17 (*Taxes due*) and enter the result.

If you are not claiming the vendor collection credit and not entering penalty and interest, enter the box 17 amount as your *Total amount due*.

**Payment information** — If you do not file Forms ST-100.4 or ST-100.11, *OS-114 Schedule CT*, make your check or money order for the *Total amount due* payable to **New York State Sales Tax**. If you are filing Forms ST-100.4 or ST-100.11, *OS-114 Schedule CT*, or both, include in your payment amount any tax due with those schedules and with Form ST-100.

On your check or money order, write your sales tax ID#, **ST-100**, and **11/30/09**. Enclose your payment with Form ST-100 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 the application **separately** and mail it to the address shown on that form.

## STEP 9

**23 Third-party designee** — If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this sales tax return with the New York State Tax Department, mark an **X** in the *Yes* box in the *Third-party designee* area of your return. Also, enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the *Yes* box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this return. You may designate the same representative, or another representative, on future returns.

## 24 Sign and mail this return.

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

See page 4 of Form ST-100 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 mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed 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 obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: Bank of America, 431C Broadway, Menands NY 12204.

## Need help?



**Internet access:** [www.nystax.gov](http://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.

**Sales Tax Information Center:** (518) 485-2889  
For in-state callers without free long distance: 1 800 698-2909  
To order forms and publications: (518) 457-5431  
For in-state callers without free long distance: 1 800 462-8100

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): 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, call the information center.

**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 5-a, 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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.