

New York State Department of Taxation and Finance

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



Use this form to report transactions for the period December 1, 1997, through February 28, 1998, only.

Sales tax vendor identification number	Business telephone numbe	r Daytime telephone nur	nber Change of Business Information
Legal name			If your mailing address is incorrect on the label and you have not
DBA			previously notified us, enter your correct mailing address next to your
DDA			preprinted address. If your mail is forwarded to a paid preparer or you
Street			have any other change (name, identification number, physical
City, state, ZIP code			address or owner/officer responsible person information) complete
			Form DTF-95.1 found in the ST-810 instructions, or Form DTF-95,
Read Vendor Collection Credit on Page 4 before con	npleting this return.	e of Business	Change of Business Information. To request Form DTF-95, call the Business Tax Information Center
If you need instructions for Form ST-810 , call the Business free 1 800 462-8100. From outside the U.S. and Canada, ca	s Tax Information Center toll all (518) 485-6800.	free at 1 800 972-1233, or c	all toll (see telephone number listed at the left).
You must file this return on or before March 20, 1998 and mail it in the enclosed envelope to the applica			sign the labeled form
Check the box if you are reporting sales tax for more			x and
your identification number does not have a C suffix	k, attach a list of your loca	itions.	
Check the box and write <i>Final</i> at the top of this retur	n (to the left of ST-810) if	business has been disco	ntinued
and this is your final return. Complete this return a	nd the back of your Certil	icate of Authority. Attach t	he
Certificate of Authority to the return.			
Check the box if you had no taxable sales and made box A below and enter None in boxes B, C and D.	ono purchases subject to	use tax. Enter your gross	sales in
Part I (Complete all applicable schedules and c	complete Part II on the I	next two pages of this fo	orm before making entries below.)
Summary of A Gross Sales and Services (to nearest dollar) B	Taxable Sales and Services (to nearest dollar)	C Purchases Subject to Use Tax (to nearest dollar)	D Total Credits Claimed on Part II and Attached Schedules (dollars and cents)
Business Activity			
1 Sales and use taxes and special taxes (include totals from	the total of Part II, line G, colum om Schedules A, B, FR <u>, N and L</u>		1
2a Credits not claimed on Part II (attachments requi	ired)		
2b Total amount remitted on monthly sales tax return (no receipts required) and any advance payments (including Pror	s (ST-809)		
2c Add lines 2a and 2b			2c
3 Total taxes due (subtract line 2c from line 1)			3
4 Interest and penalty (see instructions)			4
5 Amount due (add lines 3 and 4)			5
Attach check or money order payable to Ne on line 5. Include on the check or money or			For office use only
Form ST-810 and the period you are report	ing.		
Signature of vendor	Telephone numb	er	
Title		Date	
Signature of preparer, if other than vendor	Telephone numb	ber	
	()		
Preparer's address		Date	

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Part II

(a) Taxing Jurisdiction	(b) % Rate	(c) Taxable Sales and Services (to nearest dollar)	(d) Purchases Subject to Use Tax (to nearest dollar)	(e) Sales and Use Taxes $\mathbf{b} \times (\mathbf{c} + \mathbf{d})$ (dollars and cents)	Code
New York State only	4				0002
Albany County	8				0179
Allegany County	8				0215
Broome County	8				0313
Cattaraugus County (outside cities of Olean and Salamanca)	8				0499
Olean (city only)	8				0419
Salamanca (city only)					0429
Cayuga County (outside city of Auburn)	8				0503
Auburn (city only)	8				0552
Chautauqua County	7				0602
Chemung County	7				0793
Chenango County (outside city of Norwich)	7				0805
Norwich (city only)	7				0844
Clinton County	7				0993
Columbia County	8				1003
	_				1122
Cortland County	8 6				
Delaware County	_				1202
Dutchess County	71/4				1303
Erie County	8				1415
Essex County	7				1502
Franklin County	7				1602
Fulton County (outside cities of Gloversville and Johnstown)	7				1706
Gloversville (city only)	7				1715
Johnstown (city only)	7				1724
Genesee County (outside city of Batavia)	8				1894
Batavia (city only)	8				1824
Greene County	8				1903
Hamilton County	7				2002
Herkimer County	8				2104
Jefferson County	7				2202
Lewis County	7				2303
Livingston County	7				2402
Madison County (outside city of Oneida)	7				2582
Oneida (city only)					2526
Monroe County	8				2605
Montgomery County	7				2793
Nassau County	8 ¹ /2				2804
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica)	8				3003
	0 8¼				
Rome (city only)					3033
Sherrill (city only)	8				3045
Utica (city only)					3056
Onondaga County	7				3102
Ontario County (outside cities of Canandaigua and Geneva)	7				3272
Canandaigua (city only)	7				3232
Geneva (city only)	7				3242
Orange County	71/4				3303
Orleans County	8				3473
Oswego County (outside cities of Fulton and Oswego)	7				3598
Fulton (city only)	7				3532
Oswego (city only)	7				3542
Otsego County	7				3603
Putnam County	7 ¹ / ₄				3714
Rensselaer County	8				3875
Rockland County	71/4				3904
St. Lawrence County (outside city of Ogdensburg)	7				4092
Ogdensburg (city only)					4012
					1012

e se en la companya de la companya d	(b) %	(c) Taxable Sales and Services	(d) Purchases Subject to Use Tax	(e) Sales and Use Taxes $b \times (c + d)$		
(a) Taxing Jurisdiction	Rate	(to nearest dollar)	(to nearest dollar)	(dollars and cents)		Code
Saratoga County	7	, , ,, , ,, , ,, , ,, , ,, , , , , , , , , , , , , , , , , , , ,			1	4103
Schenectady County	7					4234
Schoharie County	7					4303
Schuyler County	7					4402
Seneca County	7					4512
Steuben County (outside cities of Hornell and Corning)	8					4688
Hornell (city only)	8					4630
Corning (city only)	8					4616
Suffolk County	81⁄4					4760
Sullivan County	7					4812
Tioga County	7 ½					4903
Tompkins County (outside city of Ithaca)	8					5096
Ithaca (city only)	8					5013
Ulster County	73⁄4					5113
Warren County (outside city of Glens Falls)	7					5292
Glens Falls (city only)	7					5212
Washington County	7					5302
Wayne County	7					5402
Westchester County (outside cities of Mount Vernon,						
New Rochelle, White Plains and Yonkers)	6¾				_	5503
Mount Vernon (city only)	81/4				_	5513
New Rochelle (city only)	81⁄ 4				_	6855
White Plains (city only)	7¾				_	5555
Yonkers (city only)	81⁄4				_	6578
Wyoming County	8				_	5605
Yates County	7				_	5702
					_	
					_	
					_	
Now York City and the second second					_	
New York City (includes counties of Bronx, Kings (Brooklyn) New York (Manhattan), Queens and Richmond (Staten Island))	5					
New York City/State combined tax	81⁄ 4					8009
New York State/MCTD (fuel and utilities)	41⁄4					8040
New York City — local tax only	4					8010
Add column (c), pages 2 and 3. Include	this					
amount in Part I, box B			_			
Add column (d), pages 2 and 3. Include th	is amo	unt in Part I, box C				
σ ω A. Passenger car rentals	Tax	able receipts				
B. Information and entertainment services	(to	nearest dollar)	× 5% (.05) =			0003
A. Passenger car rentals B. Information and entertainment services		able receipts				
furnished via telephony and telegraphy		nearest dollar)	× 5% (.05) =		_	7009
C. Subtotal of column (e), pages 2 and Do not transfer this amount to	3. Part I ,	line 1; continue bel	ow.			
경 D. Vendor collection credit for timely-fil	ed full	v-naid returns				
(see page 4 for eligibility and inst						
Taxable Sales and Services State Tax		-	or Collection			
ခ်မှ ဗိုးက (line 6 of worksheet) Rate			redit Rate			
D. Vendor collection credit for timely-fil (see page 4 for eligibility and inst Taxable Sales and Services State Tax (line 6 of worksheet) Rate × 4% (.C)4) = _	× 1½	2% (.015) =	-	-	
Senter the lesser of \$100 or the result	of com	putation		L	J	7700
					Τ	
E. Subtotal of taxes due (subtract line D	from lii	ne C)				
		,		-	Ţ	
F. Credit for prepaid sales tax on cigar	ettes.			<u> </u>		C8888
G. Sales and use tax and <i>Special Tax</i>					T	
Include this amount on Part I, I						

Vendor Collection Credit

The Tax Law provides you, as a vendor, with compensation, in the form of a credit, for the collection of state sales tax from your customers. You must compute this credit on the state tax collected, and may take the credit **only if you file the return and pay the tax timely**. Monthly and quarterly filers may take the credit quarterly on their quarterly returns; annual filers may take the credit once a year on their annual returns.

You cannot calculate credit on any use tax paid or for any local tax collected. That is, you may only calculate the credit using the sales tax, and only against the New York State portion. The credit is limited to a maximum of \$100 per quarterly or annual period for which you are required to file sales tax returns. To compute the credit, multiply the 4% (.04) New York State sales tax collected by 1½% (.015). Vendors filing schedules must follow the instructions listed below this example. The example listed below is for vendors who file Form ST-810, New York State and Local Sales and Use Tax Return - Quarterly for Part-Quarterly Filers.

Example: Using a NY State and local combined sales tax rate of 7% (3% local tax rate and 4% state tax rate) for vendors filing Form ST-810:

Taxable sales subject to state and local sales taxes	\$300.000
Sales Tax Rate of 7% (.07) Total sales tax due	<u>× .07</u> \$21,000
\$300,000 × 4% (NY State tax portion) = \$12,000 × 1½% (.015) (credit due) = <i>\$180</i>	
Maximum credit allowed	<u>– \$100</u> (Vendor collection credit)
Net amount due (any Special Taxes due must be added to show total amount due)	\$20,900

Vendors Filing Schedules

Since the vendor collection credit can be determined only on the New York State portion of the sales tax collected, vendors filing schedules must make adjustments before computing their tax credit. Compute from the schedules the amount of taxable receipts subject to **NY State sales tax** (see worksheet below). When completed, transfer the amount to Form ST-810.

Schedules NJ and CT do not include any sales subject to New York State sales tax and Schedule U is used to report only local (New York) sales tax. Therefore, no vendor credits can be computed for these schedules. No credits can be taken for Schedule N-ATT or Schedule P. These credits are taken on Schedule N and Form ST-810 respectively.

If you file any of the following schedules, you may include the receipts indicated when computing your vendor credit.

- Schedule A: Totals of Parts I and II.
- Schedule B: Total of Part I. (Receipts from Parts II, III and IV cannot be included.)
- Schedule N: The parking and services subject to both New York State and local sales tax in Parts I and II, and the first 90 days of hotel occupancy reported in Part III. To determine the amounts to include from Parts I and II, deduct the parking at municipal facilities from Part I, and the taxable receipts for the New York City credit rating and reporting services and miscellaneous personal services from the total taxable receipts reported in Part II.
- Schedule FR: Total of all taxable sales only. **Do not** include purchases that are subject to use tax in your total. They cannot be included in your computation of credit. To determine the amount to include from Schedule FR, deduct the taxable self-use included in columns (c) and (d) from the totals reported on line A for columns (c) and (d). Transfer this adjusted total (both columns) to line 5 of the worksheet.

Complete the worksheet below to determine the total receipts eligible for the vendor credit.

For a listing of designated delivery services, see Technical Services Memorandum TSB-M-97(10)S.

Worksheet

Add th	e totals as follows:	
1.	Total taxable sales from Part II, page 3, column (c), less any taxable sales reported on the	
	New York City - local tax only line	
2.	Schedule A - Totals of Parts I and II, column (c)	
3.	Schedule B - Total of Part I, column (c)	
4.	Schedule N - Total of Part I, lines 1 through 3, Part II, lines 7 through 10,	
	and Part III, line 11, column (c)	
5.	Schedule FR - Total taxable sales from line A, columns (c) and (d)	
ю.	Total of lines 1 through 5 (Taxable Sales and Services)* (to nearest dollar)	

*Transfer this total to the Taxable Sales and Services line in the Vendor Collection Credit box (page 3, Part II, line D of your return). Multiply this amount by the 4% (.04) State Tax Rate to determine your State Tax Liability. Multiply the result by the Vendor Collection Credit Rate of 1½% (.015) to determine your credit. The maximum credit allowed is \$100 per quarter. Therefore, if the credit computes to more than \$100, enter \$100 on line D, column (e). If the credit computes to less than \$100, enter the computed credit on line D.

Return Addresses

Neturn Addresses	
If you are in the PrompTax Program and do not participate in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement mail your return to:	NYS PROMPTAX-SALES TAX PO BOX 1506 CHURCH STREET STATION NEW YORK NY 10008-1506
If you are not participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and your place of business is in one of the following counties:	mail your return to:
Bronx Queens Kings Westchester New York County with ZIP codes 10020-10285	GPO BOX 5464 New York NY 10087-5464
Nassau Suffolk	PO BOX 1866 Hicksville NY 11802-1866
If you are using a private delivery service for any of the above, address your return to:	The CHASE MANHATTAN BANK NYS GOVERNMENT TAX PROCESSING 12 CORPORATE WOODS BLVD. 4TH FLOOR
For a listing of designated delivery services, see Technical Services Memorandum TSB-M-97(10)S.	ALBANY, NY 12211
All other vendors (including those who participate in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or who are located outside New York State) mail your return to:	PO BOX 917 Albany ny 12201-0917
If you are using a private delivery service, address your return to:	NYS PROCESSING CENTER 431C BROADWAY MENANDS. NY 12204