

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 June 1, 1998, through August 31, 1998, only.

Sales tax vendor identifi	cation number	Business telephone nu	Imber Daytime telephone	number	Change of Business Information
Legal name		()			If your mailing address is incorrect on the label and you have not
DBA		10			previously notified us, enter your correct mailing address next to your
		e Label Here			preprinted address. If your mail is forwarded to a paid preparer or you
Street	Plac	;e L.			have any other change (name, identification number, physical address or owner/officer responsible
City, state, ZIP code					person information) complete Form DTF-95.1 found in the ST-810
			Type of Business		instructions, or Form DTF-95, Change of Business Information. To
Read Vendor Collection	on Credit on Page 4 before co	ompleting this return.			request Form DTF-95, call the Business Tax Information Center
If you need instructions free 1 800 462-8100. Fro	for Form ST-810 , call the Busine om outside the U.S. and Canada, o	ess Tax Information Cente call (518) 485-6800.	r toll free at 1 800 972-1233, o	or call toll	(see telephone number listed at the left).
	rn on or before September 20 Inclosed envelope to the applic		•	ete and s	ign the labeled form
•	are reporting sales tax for more the sales tax for more the sales not have a <i>C</i> sufficient sales and the sales of the sal		•	box and	
	rite <i>Final</i> at the top of this retuin I return. Complete this return rity to the return.		-		d
	had no taxable sales and mac hter <i>None</i> in boxes B, C and I		ct to use tax. Enter your gro	oss sales	in 🗌
Part I (Complete a	II applicable schedules and	complete Part II on t	he next two pages of this	s form be	efore making entries below.)
Summary of	A Gross Sales and Services (to nearest dollar)	B Taxable Sales and Services (to nearest dollar)	C Purchases Subje 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 ta	axes and special taxes (<i>totals</i>	de the total of Part II, line G, of from Schedules A, B, FR, N		. 1	
2b Total amount rem	ned on Part II <i>(attachments req</i> nitted on monthly sales tax retur	rns (ST-809)		-	
	and any advance payments (including Pr		~	. 2c	
	(subtract line 2c from line 1)			3	
	nalty (see instructions)				
	d lines 3 and 4)			·	
	or money order payable to N				For office use only
on line 5. Inc	lude on the check or money of and the period you are reported.	order your identification			
Signature of vendor	i	Telephone	number		
Title		()	Date	_	
Signature of preparer, if o	other than vendor	Telephone	number		
Preparer's address		()	Date	_	

Be sure to complete Part II of your return.

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Part II (see instructions for 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 ${f b} imes ({f c} + {f d})$ (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 Salamanc					0499
Olean (city only)					0419
Salamanca (city only)					0429
Cayuga County (outside city of Auburn)					0503
Auburn (city only)					0552
Chautauqua County	7				0602
Chemung County	7				0793
Chenango County (outside city of Norwich)					0805
Norwich (city only)					0844
Clinton County	7				0993
Columbia County	8				1003
	8				1122
Cortland County Delaware County	6				1202
Delaware County Dutchess County	-				
	71/4				1303 1415
Erie County	8				
Essex County	7				1502
Franklin County	7				1602
Fulton County (outside cities of Gloversville and Johnstown					1706
Gloversville (city only)					1715
Johnstown (city only)					1724
Genesee County (outside city of Batavia)					1894
Batavia (city only)					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)					2582
Oneida (city only)	7				2526
Monroe County	8				2605
Montgomery County	7				2793
Nassau County	81/2				2804
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica)	8				3003
Rome (city only)	81⁄4				3033
Sherrill (city only)	8				3045
Utica (city only)	8				3056
Onondaga County	7				3102
Ontario County (outside cities of Canandaigua and Genev	a) 7				3272
Canandaigua (city only)					3232
Geneva (city only)					3242
Orange County	71/4				3303
Orleans County	8				3473
Oswego County (outside cities of Fulton and Oswego)					3598
Fulton (city only)					3532
Oswego (city only)					3542
Otsego County	7				3603
Putnam County	71/4				3714
Rensselaer County	8				3875
Rockland County	0 7¼				3904
	1 74				3904
St. Lawrence County (outside city of Ogdensburg)	7				4092

Ju	ne	1,	1998,	through	Αu	igust	31,	1998

	Taxian Insidiation	(b) %	(c) Taxable Sales and Services	(d) Purchases Subject to Use Tax	(e) Sales and Use Taxes b $ imes$ (c + d)	
(a)	Taxing Jurisdiction	Rate	(to nearest dollar)	(to nearest dollar)	(dollars and cents)	Code
Sarato	oga County	7	, , , , , , , , , , , , , , , , , , , ,			4103
Schenectady County		7				4234
Schoharie County						4303
Schuyler County		7				4402
	ca County	7				4512
-	en County (outside cities of Hornell and Corning)	8				4688
	nell (city only)	8				4630
	ning (city only)	8				4616
	k County	81/ 4				4760
Sulliva	an County	7				4812
Tioga	County	7 ½				4903
Tompl	kins County (outside city of Ithaca)	8				5096
Itha	ca (city only)	8				5013
	County	73⁄4				5113
	n County (outside city of Glens Falls)	7				5292
	ns Falls (city only)	7				5212
	ington County	7				5302
-	e County	7				5402
	hester County (outside cities of Mount Vernon,					
	Rochelle, White Plains, and Yonkers)	6 ³ ⁄ ₄				5503
Мо	unt Vernon (city only)	81/4				5513
Nev	v Rochelle (city only)	81/ 4				6855
	te Plains (city only)	7 ³ ⁄4				5555
Yon	kers (city only)	81/ 4				6578
Wyom	ing County	8				5605
Yates	County	7				5702
	() o:-					
New '	York City (includes counties of Bronx, Kings oklyn), New York (Manhattan), Queens, and					
Rich	mond (Staten Island))					
	v York City/State combined tax	81/4				8009
	v York State/MCTD (fuel, utilities, and					
	trical supplies)	4 ¹ / ₄				8040
New York City — local tax only						8010
	Add column (c), pages 2 and 3. Include					
	amount in Part I, box B					
	Add column (d), pages 2 and 3. Include th					
s al	A. Passenger car rentals		xable receipts			
sci			nearest dollar)	× 5% (.05) =		0003
Special Taxes	B. Information and entertainment services		able receipts			7000
07		1	nearest dollar)	× 5% (.05) =		7009
	C. Subtotal of column (e), pages 2 and Do not transfer this amount to	l 3. Part I	, line 1; continue belo	w.		
dit	D. Vendor collection credit for timely-file	ed, ful	ly-paid returns			
- S	(see page 4 for eligibility and instr	ructior	ns)			
op u	Taxable Sales and Services State Tax		State Tax Vendor	r Collection		
Ven ctic	(line 6 of worksheet) Rate		,	edit Rate		
		× 1½%	% (.015) =	r ,		
č Enter the lesser of \$100 or the result of computation				L .	7700	
	E. Subtotal of taxes due (subtract line D	from li	ine C)			
F. Credit for prepaid sales tax on cigarettes					<u> </u>	C8888
	G. Sales and use tax and Special Taxe					
	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) = \$180	
Maximum credit allowed	<u> </u>
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.

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, 3, and 5; Part II, lines 10 through 13;
	and Part III, line 14, column (c)
5.	Schedule FR - Total taxable sales from line A, columns (c) and (d)
6.	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

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 your place of business is in one of the following counties and you are not participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement:	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			
For a listing of designated delivery services, see Technical Services Memorandum TSB-M-97(10)S.				