

New York State Department of Taxation and Finance

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

ST-810

(2/99)

1299

Use this form to report transactions for the period **December 1, 1998**, through **February 28, 1999, only**.

Sales tax vendor identification number Busine	ess telephone number	Daytime telephone	number	Change of Busines Information	S
Legal name	_/	()		If your mailing address is inco on the label and you have no previously notified us, enter y	t
DBA	al Here			correct mailing address next to preprinted address. If your ma	to your ail is
DBA Street Place Lab	6.			forwarded to a paid preparer have any other change (name identification number, physica address or owner/officer resp	э, I
City, state, ZIP code				person information) complete Form DTF-95.1s, Change of Business Information for Vend	dors,
Read <i>Vendor Collection Credit</i> on Page 4 before completing	g this return.	of Business		found in the ST-810 instruction Form DTF-95, Change of Bus Information. To request	siness
f you need instructions for Form ST-810 , call the Business Tax In tree 1 800 462-8100. From outside the U.S. and Canada, call (518)	oformation Center toll fr 485-6800.	ree at 1 800 972-1233, (or call toll	Form DTF-95, call the Busine Information Center (see telep number listed at the left).	
You must file this return on or before March 22, 1999, whet and mail it in the enclosed envelope to the applicable PO			and sign th	ne labeled form	
Check the box if you are reporting sales tax for more than of your identification number does not have a C suffix, attack		•	box and		
Check the box and write <i>Final</i> at the top of this return (to the and this is your final return. Complete this return and the Certificate of Authority to the return.	-			d	
Check the box if you had no taxable sales and made no pubox A below and enter None in boxes B, C and D.	rchases subject to u	se tax. Enter your gro	oss sales	in	
${\sf Part}{ m I}$ (Complete all applicable schedules and comple	te Part II on the ne	ext two pages of this	s form be	fore making entries be	elow.)
	Taxable Sales and Services (to nearest dollar)	Purchases Subjeto Use Tax (to nearest dollar	וטו	Total Credits Claimed on F and Attached Schedule (dollars and cents)	Part II es
Business Activity					
1 Sales and use taxes and special taxes (include the total totals from Scheen	of Part II, line G, column dules A, B, FR, H, N, and	(e) and U, if filed	. 1		
 2a Credits not claimed on Part II (attachments required) 2b Total amount remitted on monthly sales tax returns (ST-8t (no receipts required) and any advance payments (including PrompTax payments) 					
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 New York on line 5. Include on the check or money order you				For office use only	
Form ST-810 and the period you are reporting. Signature of vendor	Telephone numbe	· r			
Signature of vendor	()	:I			
Title		Date			
Signature of preparer, if other than vendor	Telephone numbe	er			
Preparer's address		Date			

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 b × (c + 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)	8				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
Cortland County	8				1122
Delaware County	6				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)					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)					2582
Oneida (city only)					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)					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	71/4				3714
Rensselaer County	8				3875
Rockland County	71/4				3904
St. Lawrence County (outside city of Ogdensburg)	7				4092
Ogdensburg (city only)	7				4012

(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 b × (c + d) (dollars and cents)	Code
Saratoga County	7				4103
Schenectady County	71/2				4233
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)					4616
Suffolk County	81/4				4760
Sullivan County	7				4812
Tioga County	71/2				4903
Tompkins County (outside city of Ithaca)	8				5096
Ithaca (city only)					5013
Ulster County	73/4				5113
Warren County (outside city of Glens Falls)					5292
Glens Falls (city only)					5212
Washington County	7				5302
Wayne County	7				5402
Westchester County (outside cities of Mount Vernon					
New Rochelle, White Plains, and Yonkers)					5503
Mount Vernon (city only)	81/4				5513
New Rochelle (city only)	81/4				6855
White Plains (city only)	73/4				5555
Yonkers (city only)	81/4				6578
Wyoming County	8				5605
Yates County	7				5702
New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)) New York City/State combined tax	81/4				8009
New York State/MCTD (fuel, utilities, and					
theatrical supplies)					8040
New York City — local tax only	4				8010
Add column (c), pages 2 and 3. Include amount in Part I, box B		ount in Part I, box C			
 A. Passenger car rentals 	Tax	xable receipts			
cia	(to	nearest dollar)	× 5% (.05) =		0003
B. Information and entertainment services furnished via telephony and telegraphy		able receipts nearest dollar)	× 5% (.05) =		7009
C. Subtotal of column (e), pages 2 an	d 3.				. 000
Do not transfer this amount to	led, ful	ly-paid returns	w.		
D. Vendor collection credit for timely-five (see page 4 for eligibility and ins Taxable Sales and Services State Ta (line 6 of worksheet) Rate ———————————————————————————————————	X	State Tax Vendo Liability Cre	r Collection edit Rate % (.015) =		
Enter the lesser of \$100 or the result	•		, ,	[]	7700
E. Subtotal of taxes due (subtract line L) from li	ine C)			
F. Credit for prepaid sales tax on ciga	rettes .			[<u> </u>	C8888
G. Sales and use tax and Special Tax Include this amount on Part I,	es due	(subtract line F from line	E)		

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 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.....

 $300,000 \times 4\%$ (NY State tax portion) = \$12,000 \times 1½% (.015) (credit due) = **\$180**

Maximum credit allowed..... — \$100 (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.)

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 Schedule N:

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.

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 defermine 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.

Add the 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)
	Schedule B - Total of Part I, column (c)
	Schedule N - Total of Part I, lines 1, 2, and 3; Part II, lines 7 through 10;
	and Part III. line 11. column (c)

Schedule FR - Total taxable sales from line A, columns (c) and (d).

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.

Where to mail your return and attachments

All vendors, except those who participate in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, including those located outside New York State, mail your completed return and attachments to:

NYS SALES TAX PROCESSING GENERAL POST OFFICE PO BOX **1208 NEW YORK NY 10116-1208**

Vendors who participate in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, mail your completed return and attachments to:

NYS SALES TAX PROCESSING RECIPROCAL TAX AGREEMENT GENERAL POST OFFICE PO BOX **1209 NEW YORK NY 10116-1209**

If you are using a private delivery service, address the return envelope to: The CHASE MANHATTAN BANK, NYS GOVERNMENT TAX PROCESSING, 12 CORPORATE WOODS BLVD., 4th FLOOR, ALBANY, NY 12211

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