New York State and Local Sales and Use Tax Return

New York State Department of TAXATION and FINANCE

Instructions for ST-100 (Quarterly Return)

TAX FACTS FOR VENDORS

Did you know?

- You are subject to a $50.00 penalty if you don't prominently display your Certificate of Authority at your place of business.
- Your Certificate of Authority can be suspended or revoked if you:
  - — don't file a return (or report), or if you willfully file a false return (or report),
  - or
  - — willfully fail to collect, truthfully account for or pay over any state or local sales tax,
  - or
  - — fail to post a bond or establish a "trust account" for tax payments where required,
  - or
  - — have been convicted of a crime under the Tax Law.
- You may be charged with a misdemeanor if you issue a receipt without itemizing the sales tax, or you advertise either directly or indirectly that the sales tax is not part of the price paid by your customer for goods or services.

For more information on these and other penalties which may be imposed under the Tax Law, see N-86-2, *Information on. . . Omnibus Tax Equity and Enforcement Act of 1985,* previously sent to you, or contact the Taxpayer Assistance Bureau. (See telephone number and address on page 4 of these instructions.)

THE SALES TAX RETURN

Two copies of the sales tax return are mailed to each registered vendor. You must file the preaddressed copy and keep the second for your records.

The front of the return is a summary of business activity and tax due. Page 2 is used to report the details of taxable sales and services and purchases subject to use tax and the total state and local taxes due for each taxing jurisdiction. Although this return is all that is required for most vendors, certain vendors are required to file separate schedules in addition to the return. (See "Schedules Which May Be Required.")

CHANGE IN FILING PERIOD

Monthly Filing

You must file monthly returns beginning the first month after any quarter in which:

- You have total taxable receipts (including purchases subject to use tax), rents, and amusement charges of $300,000 or more

—**or**—

- You sell 100,000 gallons or more of automotive fuel (motor fuel and/or diesel motor fuel), whether or not these sales were taxable.

You must file monthly thereafter until you no longer meet these conditions for four consecutive quarters.

To convert to monthly filing, notify the Sales Tax Registration Unit, W.A. Harriman Campus, Building 8, Room 408, Albany, N.Y. 12227 (1-518-457-7311) immediately. Failure to file a monthly return on time may result in penalty and interest charges.

Annual Filing

If your total tax due is $250 or less for the 12-month period ending May 31 and you can reasonably expect to owe no more than $250 in tax for the next 12 months, you may be entitled to file annually instead of quarterly. Contact the Sales Tax Registration Unit (address and telephone listed above) on or before June 20 for the annual period June 1 - May 31.

Exception: If you are the holder of a validated *Certificate of Authority for Show Vendors,* Form DTF-860C or PR-169.1, you are **not** permitted to file annually. You **must** continue to file quarterly even if you expect to owe no more than $250 in tax for the next 12 months.

SCHEDULES WHICH MAY BE REQUIRED

If you must file any of the following schedules, attach them to Form ST-100 and include total tax amounts on line 1 of the applicable return.

Refer to the instructions accompanying each of the schedules for additional information.

Form ST-100.1 — Schedule U

Use Schedule U to report the following sales or purchases subject only to local sales and use taxes:

- Installation, repair, maintenance or service of machinery and equipment used directly and predominantly in production
- Installation, repair, maintenance or service of central office equipment or station apparatus used directly or predominantly in receiving or initiating and switching telephone or telegraph communication
- Installation, repair, maintenance or service of parts, tools and supplies used in connection with the above machinery, equipment or apparatus
- Machinery parts with a useful life of one year or less and tools and supplies used directly and predominantly **within New York City only**
- Parts with a useful life of one year or less, tools and supplies used in or on central office equipment or station apparatus used directly and predominantly in receiving or initiating and switching telephone and telegraph communication **within New York City only.**

Form ST-100.2 - Schedule A

Use Schedule A to report the tax on the occupancy of hotel rooms, food and drink, admissions to places of amusement, club dues and cabaret charges. Presently, only vendors in the counties of Chenango, Nassau and Westchester are required to file Schedule A.

Form ST-100.3 - Schedule B

Use Schedule B to report sales in any locality listed on the schedule which imposes a sales and use tax on the following energy sources and services:

- Telephone, telegraph, refrigeration and nonresidential gas, electricity and steam services
- Residential gas, electricity and steam services, and
- Residential use of coal, fuel oil or propane sold in containers of 100 pounds or more, and wood used for residential heating.

Vendors must also use Schedule B to report the use tax due to those localities on the above energy sources and services purchased tax-free under direct payment permits or otherwise.

Form ST-100.4 - Schedule NJ

If you are registered under the New York/New Jersey Reciprocal Tax Agreement you must attach this schedule to your return. Use Schedule NJ to report the tax due, if any, on deliveries of tangible personal property into New Jersey or services subject to tax in New Jersey. See the Schedule NJ for instructions on completing that form.

Form ST-100.5 — Schedule N

Use Schedule N to report sales of the following services within the City of New York:

- Parking, garaging or storing of motor vehicles at facilities other than garages which are part of premises occupied as private one-or two-family dwellings
- Credit rating and credit reporting services
- Protective and detective services (except port watchman)
- Beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage and similar services
- Charges from sale of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths and similar establishments
- Charges for occupancy of hotels, motels and similar establishments.

Form ST-100.8 — Schedule E

This schedule must be filed by vendors who sell diesel motor fuel to the ultimate consumer, either in bulk or directly into the ordinary fuel tank of the purchaser's vehicle, or who must report tax on the self-use of diesel motor fuel. Refer to the specific instructions on that schedule for the method of reporting sales taxes due.

Form ST-100.9 — Schedule R

This schedule must be filed by vendors to report sales tax due on motor fuel (leaded, unleaded and premium gasoline) sold at retail to the ultimate consumer or tax due on the use of motor fuel. Refer to the specific instructions on that schedule for the method of reporting sales taxes due on motor fuel.

COMPLETING YOUR RETURN

Complete page 2 of the sales tax return and any required schedules **BEFORE** completing page 1.

INSTRUCTIONS FOR PAGE TWO

The Department of Taxation and Finance is required by New York State law to collect and distribute the sales taxes imposed by local jurisdictions. The information on page 2 of the sales tax return enables the department to make the correct distribution. Credits that can be identified by locality should be taken on the appropriate line on page 2 of the return. Net credits (negative amounts) should be shown in parentheses.

Notice to Retail Sellers of Motor Fuel and/or Diesel Motor Fuel

Retail sellers of motor fuel and/or diesel motor fuel must report all sales, self-use and sales taxes on automotive fuel on Form ST-100.9, Schedule R (motor fuel) and/or Form ST-100.8, Schedule E (diesel motor fuel) **only.** The schedule(s) must be filed with the vendor's sales and use tax return, Form ST-100, together with any other applicable schedules.

Important: **DO NOT** include sales, purchases for self-use or sales tax on automotive fuel on page 2 of your Form ST-100 if you are a retail seller of motor fuel and/or diesel motor fuel.

Column (a) — Taxing Jurisdiction

Column (a) lists the name of each locality now imposing a sales and use tax.

Column (b) — Combined Tax Rate

Column (b) lists the combined state and local tax rates that apply in each of the localities listed in column (a).

Columns (c), (d) and (e) —

Columns (c), (d) and (e) are used to report taxable sales and services, purchases subject to use tax, and sales and use taxes for the localities listed in column (a). You must report these amounts for the full period covered by the return unless a shorter period is specifically indicated.

Column (c) — Taxable Sales and Services

Subtract any applicable exempt sales and adjustments from gross sales and services to arrive at taxable sales and services. Make adjustments for transactions where the tax should not be paid, such as returned sales on which the tax was refunded to the customer or previously reported sales that became bad debts.

Taxable sales and services should be reported on the line for the locality where delivery occurs. Delivery occurs at the vendors's place of business on over-the-counter sales. Otherwise, delivery occurs where the customer takes possession. Exception: Delivery of a motor vehicle is determined by the purchaser's home address. Deliveries to points **outside** New York State are **not** to be reported.

Sales made in localities that do not impose local sales and use taxes are subject only to the 4 percent state tax. Report receipts from sales and services in these localities on the NEW YORK STATE ONLY line.

The exemption from the New York State and upstate local sales tax allowed for the items and services listed below **does not apply** to New York City. On the **New York City** 4 percent line, report the sale of the following to businesses located within New York City:

1. Fuel and utility services used directly and exclusively in the production of tangible personal property for sale
2. Machinery, machinery parts with a useful life of **more than one year** and equipment used directly and predominantly in such production
3. Parts with a useful life of **more than one year** used in or on telephone central office equipment or station apparatus or comparable telegraph equipment used directly and predominantly in receiving at destination or initiating and switching telephone or telegraph communication

4. The services of installing, repairing, maintaining and servicing tangible personal property used directly and predominantly to produce a product for sale by farming, including servicing tangible personal property used in erecting, adding to, altering or improving a silo (but not including the foundation), and the servicing of posts and wire used to make and maintain a trellis for grapes.

These transactions should **not** be reported on the New York City 8¼ percent line or on Schedule U.

Column (d) — Purchases Subject to Use Tax

Use column (d) to report the value of tangible personal property or services purchased without payment of sales tax and used in your own operations. **Do not** include tangible personal property or services which are resold or which qualify for a production exemption.

Property or services are also subject to the use tax if purchased by a New York State resident, business or branch of a New York State business located outside New York State and shipped or brought into the State.

Additional Use Tax: If a sales or use tax was paid in one locality in New York State and the property is then used in another locality in New York State, an additional use tax will be due if the local tax rate is higher in the second locality and:

- the user is a resident of the locality where use occurs,
- the user, in the performance of a contract, incorporates the property into real property situated in the second locality, or
- the user is a nonresident but uses the property in the second locality in the course of his employment, trade, business or profession.

Attach an explanatory statement and use the blank lines at the bottom of page 2. Enter the taxing jurisdiction in column (a) and the additional rate of tax in column (b).

Column (e) — Sales and Use Taxes

Compute the tax by multiplying the amounts in columns (c) and (d) by the combined state and local tax rate in column (b).

On the last line enter the total amounts reported on both sides of page 2 in column (e). Include this total in the amount you report on line 1, page 1, of the return.

INSTRUCTIONS FOR PAGE 1

Name, Address and Identification Number

Correct any errors in the name, address and identification number printed on the preaddressed form. Please check the appropriate box to indicate whether the change is for the actual business address or for mailing purposes only.

Type of Business

Describe your principal business activity or type of business ("retail grocery," "wholesale furniture," etc.).

Consolidated Return

If you have more than one place of business and are reporting for all business locations on this return, check the applicable box.

No Tax Due Return

If you have no taxable sales and made no purchases subject to use tax enter "None" in the box. Enter your gross sales in box A and enter "None" in boxes B, C and D.

SUMMARY OF BUSINESS ACTIVITY

If you are a retail seller of *motor fuel and/or diesel motor fuel:*

- **Do not** report gross sales of automotive fuel in box A;
- **Do not** report taxable sales of automotive fuel in box B;
- **Do not** report purchases of automotive fuel subject to use tax in box C; and
- **Do not** report credits related to tax on automotive fuel in box D.

These amounts are reportable **only** on Schedules E and R, as explained in the instructions that accompany those schedules.

Box A — Gross Sales and Services

Enter the total dollar amount of all sales made by the business (except automotive fuel sales as stated under "**Summary of Business Activity**"), including those exempt from sales taxes. Do not include the amount of sales taxes collected. Include all sales made within New York State (even if for delivery outside New York State) and sales made at business locations outside New York State for delivery into New York State. Do not include sales made at business locations outside New York State which do not involve deliveries into New York State.

Box B — Taxable Sales and Services

Enter the total dollar amount of the sales subject to New York State and local sales taxes (except automotive fuel sales as stated under "**Summary of Business Activity**"). This figure is the total amount from column (c) on page 2 of the return and any schedules filed. Exception: Do not include New Jersey taxable sales as reported on Schedule NJ, Form ST-100.4.

Box C — Purchases Subject to Use Tax

Enter the total dollar amount of purchases subject to use tax including personal property purchased at retail on which no tax was paid at the time of purchase (except automotive fuel purchases as stated under "**Summary of Business Activity**"). Include property used in the operation of your business if it does not become part of a product for resale or is not eligible for a production exemption. This figure is the total amount from column (d) on page 2 of the return and any schedules filed.

Remember: Do not include tangible personal property purchased for inventory, or property or services which qualify for a production exemption.

Also, if the amounts in boxes B and C total $300,000 or more, see "Change in Filing Period, Monthly Filing".

Box D — Total Credits Claimed on Page 2 or Schedules

Enter the total dollar amount of credit against the tax claimed on page 2 or any schedules filed, except those reported on Schedules E and R, as noted under "**Summary of Business Activity**". Show in parentheses net credits on Page 2 or schedules. Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for the credit claimed. Do not include this amount in any amount entered on line 2a. **Do not** include credit for prepaid sales tax on motor fuel in this box.

SUMMARY OF TAXES DUE

Line 1 — Sales and Use Taxes

Enter the total amount of tax due from column(e) on page 2 and the total amount of tax due from column (e) on Schedules A, B, E, N, R and U.

Line 2a — Credits

Enter credits other than the credit for prepaid sales tax on motor fuel that cannot be identified with a specific locality. (Credits that can be identified by locality should be reported on the appropriate lines on page 2 of the return or on any schedules filed.) Also, if you had an overpayment from the prior quarter and you did not apply for this amount by filing the appropriate refund application, enter the amount on this line. See the instructions for line 5 for more information on refunds. Attach documents verifying claims to your return.

Line 2b — Advance Payments

Enter the total amount of advance payments. Attach Form ST-330, *Record of Advance Payment*, issued to you if you paid part of your tax in advance. **Do not** include payments from Form FT-945, *Report of Sales Tax Prepayment on Motor Fuel*, on this line.

Line 2c — Total

Add Lines 2a and 2b.

Line 3 — Sales and Use Taxes Due

Subtract Line 2c from Line 1.

Line 4 — Late Filing Charge

If you file your return or make payments after the due date, you must pay a late filing charge, which consists of penalty and interest.

Penalty

> The following penalty computation is effective for taxes required to be paid or returns required to be filed on or after September 1, 1985.

For failure to file a return on time, even if no tax is due, the penalty is $50.00. For failure to file a return on time, **with tax due**, the penalty depends on how late the form is filed:

- **1-60 days late:** The penalty is 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, but in no instance less than $50.00.
- **61 or more days late:** The penalty is the greatest of the following three amounts:
  1. 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, not to exceed 30%
  2. The lesser of $100.00 or 100% of the tax due
  3. $50.00.

Interest

Interest is computed at the rate determined under Part 603 of the Tax Regulations and is compounded daily. Call the taxpayer assistance number listed below to get the current rate.

Line 5 — Amount Due

Add lines 3 and 4.

If this amount is an overpayment you may either:

1. Claim credit for the overpayment on your next return by entering this amount on line 2a on page 1 of the return, or
2. Apply for a refund.

To apply for a refund, file Form AU-11, *Application for Refund or Credit of Sales and Use Tax*, **except if the overpayment is the result of a credit for prepaid sales tax on motor fuel sold at retail; in such 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, or*
- **Form FT-950,** *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold by Retail Service Stations.*

Do not attach the refund application (Form AU-11, FT-949, or FT-950) to your return. This application **must** be filed **separately** and mailed to the address shown on that form.

NOTICE TO SCHEDULE NJ FILERS — If you report tax due on Schedule NJ (Form ST-100.4), send only one check payable to "New York State Sales Tax" for the total amount due for both New York (Line 5 of Form ST-100) and New Jersey (Line 9 of Schedule NJ). However, you may not offset an overpayment from one state against the tax due to the other state.

Signature

The return must be signed by the vendor or an authorized officer or employee. An accountant, lawyer, or other professional preparing the return must also sign it on the line designated "Signature of preparer, (if other than vendor)."

You must keep all records and other supporting documents used in completing your return and be able to produce them on request by the State Tax Commission or its agents for at least three years after filing your return. If you need further assistance, or copies of any schedules mentioned, contact the Taxpayer Assistance Bureau as indicated below:

PHONE

Telephone assistance is available from 8 a.m. to 5 p.m. Monday through Friday.

For forms or publications

From within New York State, call toll-free	1-800-462-8100
From outside New York State, call	1-518-438-1073

For information

From within New York State, call toll-free	1-800-342-3536
From outside New York State, call	1-518-438-8581

WRITE

If you need to write, address your letter to:

NYS Department of Taxation and Finance
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, New York 12227