New York State and Local Sales and Use Tax Return

391

Quarterly Schedule A

A

State and Local Taxes On Hotel Room Occupancy, Food and Drink Sold By
Restaurants, Taverns, Caterers and Other Establishments, Admissions, Club Dues, Cabaret Charges and Special Hotel Occupancy Tax

Use this form to report only transactions for the period

December 1, 1990 — February 28, 1991

— Attach this schedule to Form ST-100, *New York State and Local Sales and Use Tax Return*

Print name, address and identification number as shown on Form ST-100 — Please read instructions on back

Name	Identification number

Street address	City	State	ZIP code

Credits which can be identified by locality should be taken on the appropriate line below.
Net Credits (negative entries) should be shown in parentheses.

Part I — Hotel Room Occupancy, Food and Drink

Taxing Jurisdiction (a)	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (e)	Location Code
Long Beach (city)	8			2838
Nassau County (outside Long Beach)	8			2884
Totals				

Transfer this amount to Box B on Page 1, ST-100 — Transfer this amount to Line 1 on Page 1, ST-100

Part II — Admissions, Club Dues and Cabaret Charges

Taxing Jurisdiction (a)	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (e)	Location Code
Mount Vernon (city)	8¼			5517
New Rochelle (city)	7¼			6594
Rye (city)	7¼			5549
White Plains (city)	7¼			6503
Yonkers (city)	8¼			6568
Westchester County (outside Mount Vernon, New Rochelle, Rye, White Plains and Yonkers)	5¾			5598
Totals				

Transfer this amount to Box B on Page 1, ST-100 — Transfer this amount to Line 1 on Page 1, ST-100

Part III — Special Hotel Occupancy Tax

☐ Check here if you have no receipts subject to the special hotel occupancy tax this *quarter*.

Taxing Jurisdiction (a)	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (dollars and cents) (e)	Location Code
Statewide Tax (All Jurisdictions)	5			0006

Do not transfer this amount to Form ST-100 — Transfer this amount to Line 1 on Page 1, ST-100

Instructions for Quarterly Schedule A

Schedule A should be completed by:

— vendors and operators of hotels, motels, taverns and other establishments within Nassau County who are required to collect tax on all or any of the following: hotel room occupancy, food and drink;

— recipients of amusement charges, club dues and cabaret charges within Westchester County.

— operators of hotels where the charge for occupancy is at the rate of one hundred dollars ($100) or more per day.

A vendor who must file Schedule A must also complete Form ST-100, reporting other taxable receipts on page 2, Form ST-100. Instructions that apply to the preparation of Form ST-100 also relate to the preparation of Schedule A.

Note: *Other establishments required to collect tax on sales of food and drink include various types of vendors, including supermarkets, delicatessens, etc., which sell heated foods for off premises consumption. This includes: barbequed chicken, hot chowder, hot soup and other similar items.*

Part I: A hotel, restaurant or tavern operator in Nassau County (whether within or outside the city of Long Beach) must report taxable receipts from hotel occupancies and/or restaurant sales, including sales of alcoholic beverages, on the Long Beach (city) or Nassau County (outside Long Beach) line of this schedule. The taxable receipts such as those from the candy and cigarette counter sales are reported on the Nassau County line on page 2, Form ST-100.

Part II: Sales in the city of Norwich and in the rest of Chenango County previously reported in Part II of this schedule must be reported on page 2 of the ST-100 as of March 1, 1990.

Since these were the only sales reported in Part II of this schedule, Part III has been renumbered Part II.

The city of Rye does not impose a general sales tax, but does impose a tax on admissions, club dues and cabaret charges. Therefore, all Westchester County vendors who have receipts from such sales must report them on this schedule so that the revenue due may be properly distributed to Westchester County and the cities of Mount Vernon, New Rochelle, Rye, White Plains and Yonkers.

A vendor having receipts from admissions, club dues or cabaret charges would collect the 8¼% combined tax in Mount Vernon and Yonkers and the 7¼% combined tax in the cities of New Rochelle, Rye and White Plains. The 5¾% combined tax would be collected on such charges in the remainder of Westchester County. The taxable receipts from these admissions, club dues and cabaret charges must be reported on the Mount Vernon (city), New Rochelle (city), Rye (city), White Plains (city), Yonkers (city) or Westchester County line of this schedule. The remainder of taxable receipts is reported on the appropriate line on page 2, Form ST-100.

Part III: A new Part III has been added to this schedule to report the 5% special hotel occupancy tax imposed on every charge for occupancy of a room or suite of rooms in a hotel located in New York State, where the charge for occupancy is at the rate of one hundred dollars ($100) or more per day.

This tax, effective June 1, 1990, is in addition to the state and local sales or use tax imposed on hotel occupancy and must be reported separately on this schedule. Since the 5% special tax is reported on the same receipts on which sales tax is reported, the receipts shown in this part (Part III) **must not be** transferred to Box B on page 1 of Form ST-100, but the tax due **must be** included with the tax reported on line 1 of the ST-100.

If a hotel operator had no receipts subject to the 5% special hotel occupancy tax during the quarter, the box shown in Part III must be checked and the schedule attached to the sales and use tax return.

Schedule A must be filed whether or not a hotel operator has any sales to report in Part III. There is no change to the way sales tax is computed or reported on these sales. That is, receipts from occupancy of rooms both under $100 and $100 or more are reported on Part I of this schedule, on Schedule N or on page 2 of the ST-100 and are added to the taxable receipts reported in Box B on page 1 of the ST-100.

Taxable Receipts - Column (c)

Report on each appropriate line taxable receipts for the type of tax imposed by the locality shown on that line. Enter the sum of all amounts in Column (c) on the "Total" line for Parts I and II. Include these totals in the amount reported in Box B on Page 1 of Form ST-100.

Tax - Column (e)

Compute the tax by multiplying the amount in Column (c) by the combined State and local tax rate shown in Column (b) for Parts I and II and by the 5% tax for Part III.

Enter the sum of all amounts reported in Column (e) on the "Total" line. Include the total for Parts I, II and III in the amount to be reported on Line 1, Page 1 of Form ST-100.

Credits

Credits which can be identified by locality should be taken on the appropriate line(s) on the front of this form. Credits taken on this form should be included in the total amount entered in Box D on the front of Form ST-100.

Net credits (negative amounts) should be shown in parentheses.

Sales or Use Tax on Parts, Tools, Supplies and Services to Tangible Personal Property Used or Consumed in Production

U

Credits that can be identified by locality should be taken on the appropriate line below.
Net credits (negative entries) should be shown in parentheses.

Attach to Form ST-100, *New York State and Local Sales and Use Tax Return*.

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Purchases Subject to Use Tax (to nearest dollar) (d)	Sales and Use Taxes b × (c + d) (dollars and cents) (e)	Code
Orange County	2				3354
Orleans County	3				L3477
City of Fulton only	3				L3537
City of Oswego only	3				L3547
Otsego County	2				L3607
Putnam County	3				3726
Rensselaer County	3				L3878
Rockland County	2½				3908
St. Lawrence County (outside city of Ogdensburg)	3				L4097
City of Ogdensburg only	3				L4017
Saratoga County	3				L4103
Schenectady County	3				L4234
Schoharie County	2				L4302
Schuyler County	3				L4407
Seneca County	3				4517
Steuben County (outside cities of Hornell and Corning)	3				L4687
City of Hornell only	3				L4627
City of Corning only	3				L4617
Suffolk County	3¼				4716
Sullivan County	3				L4817
Tioga County	3				L4905
Tompkins County (outside city of Ithaca)	3				L5097
City of Ithaca only	3				L5017
Ulster County	3				L5117
Warren County (outside city of Glens Falls)	3				L5297
City of Glens Falls only	3				L5217
Washington County	3				L5307
Wayne County	3				L5407
Westchester County (outside cities of Mount Vernon, New Rochelle, White Plains and Yonkers)	1½				5597
City of Mount Vernon only	4				5518
City of New Rochelle only	3				6575
City of White Plains only	3				5567
City of Yonkers only	4				6567
Wyoming County	3				5607
Yates County	3				L5707
New York City (Includes Bronx, Kings (Brooklyn), New York (Manhattan) Queens and Richmond (Staten Island)	4				L8007
Totals (these figures should be the total of both the left and right sides of this page).					
		Transfer this amount to box B on page 1 Form ST-100	**Transfer this amount to box C on page 1 Form ST-100**	**Transfer this amount to line 1 on page 1 Form ST-100**	