



New York State and Local Sales and Use Tax Return

ST-100

(6/91)

For Quarterly Filers — June 1, 1991 - August 31, 1991

192

Sales tax vendor identification number	Business telephone number ()
Legal name	
DBA	
Street	
City, state, ZIP code	

Change of Business Information

Check here if you have changed your business location and have not previously notified us. Enter this new address in the space next to your preprinted address. You must report this, or any other change (name, identification number, mailing address or owner/officer/responsible person information) on either DTF-95.1, found on ST-100 Instructions, or Form DTF-95, *Change of Business Information*. To request Form DTF-95, call 1 800 482-8100. From areas outside New York State call (518) 438-1073.

Use labeled form and return envelope for filing your return.

Use this form to report only transactions for the period indicated above.

Type of business	Check here if you are reporting sales tax on this return for more than one business location. If you checked this box and do not have a C suffix on your identification number, attach a list of your locations. <input type="checkbox"/>
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If business has been discontinued, check here and attach Certificate of Authority with back completed. Then continue with instructions below, and complete the sections that apply to you.	Final Return <input type="checkbox"/>
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If you had no taxable sales and made no purchases subject to use tax, enter *none* in this box.

- Enter your gross sales in Box A below and enter *none* in Boxes B, C and D.
 - Sign and date this return and mail it in the enclosed envelope.
- You must file this return whether or not there is tax due.

Complete page 2 of this form before making entries below

Summary Of Business Activity	A	B	C	D
	Gross Sales and Services (to nearest dollar)	Taxable Sales and Services (to nearest dollar)	Purchases Subject to Use Tax (to nearest dollar)	Total credits claimed on Page 2 or Attached Schedules (dollars and cents)

If the total taxable sales and services and purchases subject to use tax reported on this return and all required schedules is \$300,000 or more or if you are a distributor as defined under Article 12-A, selling automotive fuel (motor fuel and/or diesel motor fuel), and you sold 100,000 gallons or more in any one of the previous four quarters, you are required to file returns monthly. Contact the Taxpayer Assistance Bureau immediately for further information. Call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829); from areas outside New York State, call (518) 438-8581.

1	Sales and use taxes and special taxes <small>(total of column (e), line D, Page 2 and totals from Schedules A, B, FR, N and U, if filed)</small>	1	
2a	Credits not claimed on Page 2 (attachments required)	2a	
2b	Advance Payments (attach Form ST-330)	2b	
2c	Total of lines 2a and 2b	2c	
3	Sales and use taxes and special taxes due (subtract line 2c from line 1)	3	
4	Late filing charge <small>(penalty — see page 3 for penalty computation instructions) interest — rate pursuant to Section 1142 of the Tax Law</small>	4	
5	Amount due — including late filing charge (add lines 3 and 4)	5	

For office use only

Attach check or money order for the amount on line 5 payable to **New York State Sales Tax**.

Include on the check or money order your identification number, form number ST-100 and the period you are reporting. Mail your return in the enclosed envelope to applicable P.O. Box on or before **September 20, 1991**.

Signature of vendor	Telephone number
Title	Date
Signature of preparer, if other than vendor	Telephone number
Preparer's address	Date

ST-100 (6/91)

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 $b \times (c + d)$ (dollars and cents) (e)	Code
New York State only	4				0002
Albany County	7				0172
Allegany County	8				0215
Broome County	7				0312
Cattaraugus County (outside cities of Olean and Salamanca)	8				0499
Olean (city only).....	8				0419
Salamanca (city only).....	8				0429
Cayuga County	7				0502
Chautauqua County	7				0602
Chemung County (outside city of Elmira).....	7				0792
Elmira (city only).....	7				0712
Chenango County (outside city of Norwich).....	6				0803
Norwich (city only).....	7				0844
Clinton County (outside city of Plattsburgh).....	7				0992
Plattsburgh (city only).....	7				0912
Columbia County	7				1008
Cortland County (outside city of Cortland).....	7				1109
Cortland (city only).....	7				1112
Delaware County	6				1202
Dutchess County	7 1/4				1303
Erie County	8				1415
Essex County	7				1602
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).....	7				1892
Batavia (city only).....	7				1822
Greene County	7				1912
Hamilton County	7				2002
Herkimer County	7				2100
Jefferson County	7				2202
Lewis County	7				2303
Livingston County	7				2402
Madison County (outside city of Oneida).....	7				2582
Oneida (city only).....	7				2526
Monroe County	7				2602
Montgomery County (outside city of Amsterdam)	7				2792
Amsterdam (city only).....	7				2712
Nassau County	8				2803
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica)	7				3002
Rome (city only).....	7 1/4				3039
Sherrill (city only).....	7				3048
Utica (city only).....	7				3055
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	6 1/4				3324
Orleans County	7				3472
Fulton (city only)	7				3532
Oswego (city only)	7				3542
Otsego County	6				3602
Putnam County	7 1/4				3714
Rensselaer County	7				3878

Penalty Computation

- A. For failure to file a return on time, with no tax due, the penalty is \$50.
- B. For failure to file a return on time with tax due, the penalty is:
1-60 days late, 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 greatest of the following:
 - 10% of the tax due for the first month plus 1% of the tax due for each month thereafter not to exceed 30% or
 - the lesser of \$100 or 100% of the tax due, or
 - \$50

Return Addresses

If you are NOT participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and your place of business is located in the county of:		Mail return to:
Albany Broome Chemung Chenango Clinton Columbia Delaware Dutchess Essex Franklin Fulton Greene	Hamilton Herkimer Jefferson Lewis Montgomery Oneida Orange Otsego Putnam Rensselaer Rockland Saratoga	Schenectady Schoharie Schuyler Steuben St. Lawrence Sullivan Tioga Tompkins Ulster Warren Washington P. O. Box 192 Albany, NY 12201-0192
New York County with ZIP codes 10001-10019 Richmond		P. O. Box 2058 Church Street Station New York, NY 10008-2058
Bronx Kings New York County with ZIP codes 10020-10285		Queens Westchester G. P. O. Box 5464 New York, NY 10087-5464
Nassau Suffolk		P. O. Box 1866 Hicksville, NY 11802-1866
Cayuga Cortland Livingston Madison		Monroe Onondaga Ontario Orleans Oswego Seneca Wayne Yates P. O. Box 4777 Syracuse, NY 13221-4777
Allegany Cattaraugus Chautauqua Erie Genesee Niagara Wyoming		<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <p>Schedule FR filers (motor fuel and diesel motor fuel retailers) in these counties must mail this return to:</p> <p>P. O. Box 4777 Syracuse, NY 13221-4777</p> </div> <div style="border: 1px solid black; padding: 5px;"> <p>All other filers in these counties must mail this return to:</p> <p>P. O. Box 194 Buffalo, NY 14240-0194</p> </div>
If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or both, attach the appropriate schedule(s) to your return		Mail return to: P. O. Box 688 Albany, NY 12201-0688
If you are a vendor located out-of-state		Mail return to: P. O. Box 192 Albany, NY 12201-0192

Phone

For forms or publications

call toll free (from New York State only)
 from areas outside New York State, call

1 800 462-8100
 (518) 438-1073

For information

call toll free (from New York State only)
 from areas outside New York State, call

1 800 CALL TAX (1 800 225-5829)
 (518) 438-8581

If You Need Help...

Write

If you need to write, address your letter to:

NYS Tax Department
 Taxpayer Assistance Bureau
 W. A. Harriman Campus
 Albany, NY 12227

Telephone assistance is available Monday through Friday.