New York State and Local Sales and Use Tax Return

392

# 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, 1991 — February 29, 1992**

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 that 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 (b × c) (dollars and cents) (e) | Location Code |
|---|---|---|---|---|
| Long Beach (city only) | 8½ | | | 8244 |
| Nassau County (outside city of Long Beach) | 8½ | | | 8242 |
| Niagara Falls (city only) | 7 | | | 2910 |
| Niagara County (outside city of Niagara Falls) | 7 | | | 2914 |
| Totals | | | | |
| | | Include this amount in box B, page 1, Form ST-100 | Include this amount on line 1, page 1, Form ST-100 | |

## Part II Admissions, Club Dues and Cabaret Charges

| Taxing Jurisdiction (a) | % Rate (b) | Taxable Receipts (to nearest dollar) (c) | Tax (b × c) (dollars and cents) (e) | Location Code |
|---|---|---|---|---|
| Niagara Falls (city only) | 7 | | | 2912 |
| Niagara County (outside city of Niagara Falls) | 7 | | | 2915 |
| Totals | | | | |
| | | Include this amount in box B, page 1, Form ST-100 | Include this amount on line 1, page 1, Form ST-100 | |

## Part III Special Hotel Occupancy Tax

If you have no receipts subject to the special hotel occupancy tax this *quarter*, check here. ☐

| Taxing Jurisdiction (a) | % Rate (b) | Taxable Receipts (to nearest dollar) (c) | Tax (b × c) (dollars and cents) (e) | Location Code |
|---|---|---|---|---|
| Statewide Tax (All Jurisdictions) | 5 | | | 0006 |
| | | | Include this amount on line 1, page 1, Form ST-100 | |

**ST-100.2** (12/91)

# Instructions for Quarterly Schedule A

Schedule A should be completed by:

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

— recipients of admission charges, club dues and cabaret charges within Niagara county; and

— operators of hotels.

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 Form ST-100 also apply to Schedule A.

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

Effective March 1, 1991, the city of Niagara Falls imposed a tax on sales of hotel room occupancy, food and drink, admission charges, club dues and cabaret charges. Consequently, new reporting lines have been added to Parts I and II of this schedule to report these sales in the city of Niagara Falls and outside the city in the remainder of Niagara County.

**Part I:** A hotel, restaurant or tavern operator in Nassau County or in Niagara County must report on this schedule the taxable receipts from hotel occupancies and/or restaurant sales, including sales of alcoholic beverages. Receipts from these sales in the city of Long Beach must be reported on the Long Beach (city) line and receipts outside the city must be reported on the Nassau County (outside Long Beach) line. In Niagara County, receipts from these sales in the city of Niagara Falls must be reported on the Niagara Falls (city) line or, for sales outside Niagara Falls, on the Niagara County (outside Niagara Falls) line. Other taxable receipts in those counties, such as those from the candy counter or cigarette counter, must be reported on page 2 of Form ST-100 on the Nassau County or Niagara County lines respectively.

Effective December 1, 1991, the city of Oneonta has repealed the segmented tax previously imposed on the sale of food and drink made in or by a restaurant, tavern or other similar establishment or by a caterer.

Consequently, Schedule A will no longer include reporting lines for these sales. Sales of food and drink made in Otsego county, both inside and outside the city of Oneonta, previously reported on this schedule must be reported on page two of Form ST-100 on the Otsego County line.

**Part II:** The city of Niagara Falls imposes no general sales tax but does impose tax on the sales of admissions, club dues and cabaret charges. In order to make proper distribution of revenue, the receipts from these sales throughout Niagara County must be reported in Part II of this schedule.

A vendor in Niagara County having receipts from admissions, club dues or cabaret charges would collect the 7% combined (state and city) tax in Niagara Falls and the 7% combined (state and county) tax in the remainder of Niagara County.

The taxable receipts from these admissions, club dues and cabaret charges must be reported on the appropriate lines of this schedule (In Niagara County on the Niagara Falls (city) or Niagara County lines).

Effective September 1, 1991, the city of Rye no longer imposes a segmented tax on admissions, club dues and cabaret charges. Therefore, charges for admissions, club dues and cabaret charges made in the city of Rye and in the remainder of Westchester County will no longer be reported on Schedule A. These sales must now be reported on page 2 of Form ST-100 at the rates in effect where reported (city of Rye sales must be reported on the Westchester county line at the county rate).

**Part III:** Part III of this schedule is used 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 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 Form ST-100.

Schedule A must be filed whether or not a hotel operator has any sales to report in Part III. If a hotel operator had no receipts subject to the 5% special hotel occupancy tax during the quarter, the operator must check the box shown in Part III and attach the schedule to the sales and use tax return.

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 Form ST-100 and are added to the taxable receipts reported in box B on page 1 of Form 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 *Totals* 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 *Totals* lines for Parts I and II. Enter these totals plus the amount shown in column (e) for Part III on line 1, page 1, Form ST-100.

## Credits

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

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