



# New York State and Local Sales and Use Tax Return

# ST-100

(12/91)

**For Quarterly Filers — December 1, 1991 - February 29, 1992**

**392**

**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 1 800 462-8100. From areas outside New York State call (518) 438-1073.

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

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

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 **March 20, 1992**.

**For office use only**

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

**ST-100 (12/91)**

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
<b>New York State only</b>	<b>4</b>				<b>0002</b>
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) . . . . .	7				0805
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	7½				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) . . . . .	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	8½				2804
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica)	7				3002
Rome (city only) . . . . .	7½				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	6¼				3324
Orleans County	7				3472
Fulton (city only)	7				3532
Oswego (city only)	7				3542
Otsego County	7				3603
Putnam County	7¼				3714
Rensselaer County	7				3878

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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
Hockland County	7 1/4				3904
St. Lawrence County (outside city of Ogdensburg)	7				4092
Ogdensburg (city only)	7				4012
Saratoga County	7				4103
Schenectady County	7				4234
Schoharie County	6				4302
Schuyler County	7				4402
Seneca County	7				4512
Steuben County (outside cities of Hornell and Corning)	7				4682
Hornell (city only)	7				4622
Corning (city only)	7				4612
Suffolk County	8				4703
Sullivan County	7				4812
Tioga County	7				4905
Tompkins County (outside city of Ithaca)	7				5092
Ithaca (city only)	7				5012
Ulster County	7				5112
Warren County (outside city of Glens Falls)	7				5292
Glens Falls (city only)	7				5212
Washington County	7				5302
Wayne County	7				5402
Westchester County (outside cities of Mount Vernon, New Rochelle, White Plains and Yonkers)	6 3/4				5503
Mount Vernon (city only)	8 1/4				5513
New Rochelle (city only)	7 1/4				6585
White Plains (city only)	7 1/4				5560
Yonkers (city only)	8 1/4				6578
Wyoming County	7				5602
Yates County	7				5702
New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island))	8 1/4				8009

<b>Report on this line purchases of fuel and utilities subject to use tax in New York City.</b>					
<b>New York State/MCTD</b>	4 1/4				8040
<b>Report below sales and purchases subject only to local tax (See ST-100-I, Instructions, page 2, Col.(c))</b>					
<b>New York City (see NYC counties listed above)</b>	4				8010

<b>A. Totals (these figures should be the total of both the left and right sides of this page.)</b>					
		<b>Include this amount in Box B on Page 1</b>	<b>Include this amount in Box C on Page 1</b>		

Special taxes	Rate	Taxable Receipts (to nearest dollar)	rate x receipt = tax (dollars and cents)	Code
B. Passenger car rentals	5%			0003
C. Lubricating Oil	ten cents	rate x _____ quarts = tax		0009
D. Total of line A, line B and line C column (e)				
E. Insurance credit from Schedule V			( )	V7050
F. Sales and use tax and special taxes due (subtract line E from line D)				

Include this amount on line 1, page 1

<b>Penalty Computation</b>	
A.	For failure to file a return on time, with <b>no tax due</b> , the penalty is \$50.
B.	For failure to file a return on time <b>with tax due</b> , the penalty is: <b>1-60 days late</b> , 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, <b>61 or more days late</b> , 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:																																				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Albany</td> <td style="width: 33%;">Hamilton</td> <td style="width: 33%;">Schenectady</td> </tr> <tr> <td>Broome</td> <td>Herkimer</td> <td>Schoharie</td> </tr> <tr> <td>Chomung</td> <td>Jefferson</td> <td>Schuyler</td> </tr> <tr> <td>Chenango</td> <td>Lewis</td> <td>Steuben</td> </tr> <tr> <td>Clinton</td> <td>Montgomery</td> <td>St. Lawrence</td> </tr> <tr> <td>Columbia</td> <td>Oneida</td> <td>Sullivan</td> </tr> <tr> <td>Delaware</td> <td>Orange</td> <td>Tioga</td> </tr> <tr> <td>Dutchess</td> <td>Otsego</td> <td>Tompkine</td> </tr> <tr> <td>Essex</td> <td>Putnam</td> <td>Ulster</td> </tr> <tr> <td>Franklin</td> <td>Rensselaer</td> <td>Warren</td> </tr> <tr> <td>Fulton</td> <td>Rockland</td> <td>Washington</td> </tr> <tr> <td>Greene</td> <td>Saratoga</td> <td></td> </tr> </table>	Albany	Hamilton	Schenectady	Broome	Herkimer	Schoharie	Chomung	Jefferson	Schuyler	Chenango	Lewis	Steuben	Clinton	Montgomery	St. Lawrence	Columbia	Oneida	Sullivan	Delaware	Orange	Tioga	Dutchess	Otsego	Tompkine	Essex	Putnam	Ulster	Franklin	Rensselaer	Warren	Fulton	Rockland	Washington	Greene	Saratoga		P. O. Box 192 Albany, NY 12201-0192
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New York County with ZIP codes 10001-10019 Richmond	P. O. Box 2058 Church Street Station New York, NY 10008-2058																																				
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<b>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</b>	<b>Mail return to:</b> <b>P. O. Box 688</b> <b>Albany, NY 12201-0688</b>																																				
<b>If you are a vendor located out-of-state</b>	<b>Mail return to:</b> <b>P. O. Box 192</b> <b>Albany, NY 12201-0192</b>																																				

**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

**Write**

**If you wish to write, address your letter to:**

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

**Telephone assistance is available from 8:30 a.m. to 4:25 p.m. Monday through Friday.**