



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 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. <input type="checkbox"/>	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 (total of column (e), line F, Page 2 and totals from Schedules A, B, FR, L, N and U, if filed)	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 (penalty — see page 3 for penalty computation instructions; interest — rate pursuant to Section 1142 of the Tax Law)	4	
5	Amount due — including late filing charge (add lines 3 and 4)	5	

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
New York State only	4				0002
Albany County	7				0172
Allegheny 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	7¼				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)	7¼				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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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:			
<table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top;">Albany Broome Chomung Chenango Clinton Columbia Delaware Dutchess Essex Franklin Fulton Greene</td> <td style="vertical-align: top;">Hamilton Herkimer Jefferson Lewis Montgomery Oneida Orange Oteogo Putnam Rensselaer Rockland Saratoga</td> <td style="vertical-align: top;">Schenectady Schoharie Schuyler Steuben St. Lawrence Sullivan Tioga Tompkine Ulster Warren Washington</td> </tr> </table>	Albany Broome Chomung Chenango Clinton Columbia Delaware Dutchess Essex Franklin Fulton Greene	Hamilton Herkimer Jefferson Lewis Montgomery Oneida Orange Oteogo Putnam Rensselaer Rockland Saratoga	Schenectady Schoharie Schuyler Steuben St. Lawrence Sullivan Tioga Tompkine Ulster Warren Washington	P. O. Box 192 Albany, NY 12201-0192
Albany Broome Chomung Chenango Clinton Columbia Delaware Dutchess Essex Franklin Fulton Greene	Hamilton Herkimer Jefferson Lewis Montgomery Oneida Orange Oteogo Putnam Rensselaer Rockland Saratoga	Schenectady Schoharie Schuyler Steuben St. Lawrence Sullivan Tioga Tompkine Ulster Warren Washington		
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	G. P. O. Box 5464 New York, NY 10087-5464			
Nassau Suffolk	P. O. Box 1866 Hicksville, NY 11802-1866			
Cayuga Cortland Livingston Madison	<table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top;">Monroe Onondaga Ontario Orleans</td> <td style="vertical-align: top;">Oswego Seneca Wayne Yates</td> </tr> </table>	Monroe Onondaga Ontario Orleans	Oswego Seneca Wayne Yates	P. O. Box 4777 Syracuse, NY 13221-4777
Monroe Onondaga Ontario Orleans	Oswego Seneca Wayne Yates			
Allegany Cattaraugus Chautauqua Erie	<table border="1" style="width: 100%;"> <tr> <td style="text-align: center;"> All filers in these counties must mail this return to: </td> </tr> </table>	All filers in these counties must mail this return to:	P. O. Box 194 Buffalo, NY 14240-0194	
All filers in these counties must mail this return to:				
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

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.