New York State Department of Taxation and Finance

New York State and Local Quarterly Sales and Use Tax Return

ST-100
(9/92)

293

Use this form to report transactions for the period **September 1, 1992,** through **November 30, 1992, only.**

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.

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 Form DTF-95.1, found in the ST-100 Instructions, or Form DTF-95, *Change of Business Information.* To request Form DTF-95, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

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 your identification number does not have a C suffix, attach a list of your locations. ☐

If business has been discontinued, check here. Complete this return and the back of your Certificate of Authority. Attach your Certificate of Authority to your return. **Final Return** ☐

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.

Part I *(Complete all applicable schedules; then complete Part II on the next two pages of this form before making entries below.)*

Summary Of Business Activity	A Gross Sales and Services (to nearest dollar)	B Taxable Sales and Services (to nearest dollar)	C Purchases Subject to Use Tax (to nearest dollar)	D Total Credits Claimed on Part II and Attached Schedules (dollars and cents)

You must file monthly returns if:

— the total taxable sales, services and purchases subject to use tax reported on this return and all required schedules is $300,000 or more; or

— you are a distributor as defined under Article 12-A and you sold 100,000 gallons or more of automotive fuel (motor fuel or diesel motor fuel) in any one of the previous four quarters.

Contact the Taxpayer Assistance Bureau immediately if you need more 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 and fees (*include the total of Part II, line G, column (e) and totals from Schedules A, B, FR, L, N and U, if filed*) . . .		1	
2a	Credits not claimed on Part II *(attachments required)*	2a		
2b	Advance payments *(attach Form ST-330)*	2b		
2c	Add lines 2a and 2b		2c	
3	Sales and use taxes and special taxes due *(subtract line 2c from line 1)*		3	
4	Interest and penalty *(see page 4)*		4	
5	Amount due *(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 the applicable PO Box on or before **December 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

(a) Taxing Jurisdiction	(b) % Rate	(c) Taxable Sales and Services (to nearest dollar)	(d) Purchases Subject to Use Tax (to nearest dollar)	(e) Sales and Use Taxes b × (c + d) (dollars and cents)	Code
New York State only	4				0002
Albany County	8				0179
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	8				0506
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)	8				1106
Cortland (city only)	8				1117
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	7½				2606
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)	8				3003
Rome (city only)	8¼				3033
Sherrill (city only)	8				3045
Utica (city only)	8				3056
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	7¼				3303
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

(a) Taxing Jurisdiction	(b) % Rate	(c) Taxable Sales and Services (to nearest dollar)	(d) Purchases Subject to Use Tax (to nearest dollar)	(e) Sales and Use Taxes b × (c + d) (dollars and cents)	Code
Rockland County	7¼				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	7				4303
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	8½				4704
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)	6¾				5503
Mount Vernon (city only)	8¼				5513
New Rochelle (city only)	7¼				6585
White Plains (city only)	7¼				5560
Yonkers (city only)	8¼				6578
Wyoming County	7				5602
Yates County	7				5702
Taxes in New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island)					
New York City/State combined tax	8¼				8009
New York State/MCTD (fuel and utilities)	4¼				8040
New York City — local tax only	4				8010
Add column (c). Include the total in Part I, box B					
Add column (d). Include the total in Part I, box C					
A. Add column (e)					

Special Taxes and Fees

B. Passenger car rentals	Taxable receipts *(to nearest dollar)* _____ multiplied by 5% (.05)			0003
C. Lubricating oil	Number of quarts _____ multiplied by 10¢			0009
D. Paging devices - monthly fee Add number of pagers authorized for use in first, second and third months (or part months).	Number of pagers _____ multiplied by $1			7006
E. Add lines A through D, column (e)				
F. Insurance credit from Schedule V				V7050
G. Sales and use tax and special taxes and fees due *(subtract line F from line E)*. Include this amount in Part I, line 1.				

Interest and Penalty Computation

Interest is compounded daily from the due date of the return to the date the tax is paid. Call Taxpayer Assistance at the number listed below to get the current rate.

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,

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, Queens, Westchester, 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, Monroe, Onondaga, Ontario, Orleans, Oswego, Seneca, Wayne, Yates	P O Box 4777 Syracuse NY 13221-4777
Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Wyoming	P O Box 194 Buffalo NY 14240-0194
— 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 and mail it to:	P O Box 688 Albany NY 12201-0688
— If you are a vendor located outside New York State, mail your return to:	P O Box 192 Albany NY 12201-0192

If You Need Help...

Phone

For forms or publications call toll free (from New York State only) 1 800 462-8100.

From areas outside New York State, call (518) 438-1073.

For 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.

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.