New York State and Local Sales and Use Tax Return

293

# Quarterly Schedule A

A

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

Attach this schedule to Form ST-100, *New York State and Local Quarterly 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. Show Net Credits (negative entries) in parentheses.

| | % Rate (b) | Taxable Receipts (to nearest dollar) (c) | Tax (b × c) (dollars and cents) (e) | Location Code |
|---|---|---|---|---|
| **Part I Hotel Room Occupancy, Food and Drink** | | | | |
| Long Beach (city only) | 8½ | | | 8244 |
| Nassau County (outside city of Long Beach) | 8½ | | | 8242 |
| **Hotel Room Occupancy Only** | | | | |
| Niagara Falls (city only) | 7 | | | 2918 |
| Lockport (city only) | 7 | | | 2933 |
| Niagara County (outside cities of Niagara Falls and Lockport) | 7 | | | 2916 |
| **Food and Drink Only** | | | | |
| Niagara Falls (city only) | 7 | | | 2919 |
| Lockport (city only) | 7 | | | 2934 |
| North Tonawanda (city only) | 7 | | | 2943 |
| Niagara County (outside cities of Niagara Falls, Lockport and North Tonawanda) | 7 | | | 2917 |
| **Part II Admissions, Club Dues and Cabaret Charges** | | | | |
| Niagara Falls (city only) | 7 | | | 2925 |
| Lockport (city only) | 7 | | | 2935 |
| Niagara County (outside cities of Niagara Falls and Lockport) | 7 | | | 2913 |
| Totals of Parts I and II, columns (c) and (e) | | | | |

Include this amount on Form ST-100, Part I, box B.

If you have no receipts subject to the special hotel occupancy tax listed in Parts III and IV this quarter, check here. ☐

| | % Rate | Taxable Receipts (to nearest dollar) | | |
|---|---|---|---|---|
| **Part III Special Hotel Occupancy Tax** | | | | |
| Statewide tax (all jurisdictions) | 5 | | | 0006 |
| **Part IV Hudson River Valley Greenway Fee** | | | | |
| Greenway fee (see instructions) | 0.2 | | | 7004 |

**Add column (e), Parts I - IV. Include this amount on Form ST-100, Part I, line 1**

# Instructions

Schedule A should be completed by:

- vendors and operators of hotels, motels, restaurants, taverns and other establishments within the counties of Nassau and Niagara who are required to collect tax on hotel room occupancy, food or drink;
- Other establishments within the counties that sell heated foods for off-premises consumption (supermarkets, caterers, etc.).
- recipients of admission charges, club dues and cabaret charges within Niagara county; and
- hotel operators who must report the special hotel occupancy tax or the Hudson River Valley Greenway fee.

A vendor who must file Schedule A must also complete Form ST-100, reporting other taxable receipts on Form ST-100, Part II. Instructions that apply to Form ST-100 also apply to Schedule A.

The cities listed on Schedule A impose a tax on one or more of the sales shown above but do not impose a general sales tax. Therefore, to make proper distribution of revenue, the receipts from these sales made anywhere in Nassau or Niagara Counties (the counties in which these cities are located) must be reported on this schedule. Recently, two more cities in Niagara County, Lockport and North Tonawanda imposed tax (effective March 1, 1992) on the sales reported on this schedule. These cities have been added to this schedule as of March 1, 1992. However, since the city of Lockport has imposed a tax on both the sales of food and drink and on hotel room occupancy, but the city of North Tonawanda has imposed a tax on only food and drink, two new sections have been added to Part I so that in Niagara County, sales of hotel occupancy may be reported separately from sales of food and drink.

**Part I:** In Nassau County, a hotel, restaurant, tavern operator or caterer must use this schedule to report the taxable receipts from hotel occupancies or restaurant sales, including sales of alcoholic beverages. Receipts 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, a vendor must report sales of hotel occupancy separate from sales of food and drink. Report the receipts from hotel occupancy in the respective cities (Niagara Falls and Lockport) on the individual lines provided for these cities and the sales in the remainder of the county on the Niagara County line. Report the receipts from sales of food and drink in the same manner (i.e., in the cities of Niagara Falls, Lockport and North Tonawanda on the individual city lines and in the remainder of the county, on the Niagara County line).

Other taxable receipts throughout those counties, such as those from the candy counter or cigarette counter, must be reported on Form ST-100, Part II, on the Nassau County or Niagara County lines respectively.

As of December 1, 1991, the city of Oneonta no longer imposes tax 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 no longer includes reporting lines for these sales. Sales of food and drink made in Otsego county, both inside and outside the city of Oneonta must be reported on Form ST-100, Part II, on the Otsego County line.

**Part II:** A vendor in Niagara County having receipts from admissions, club dues or cabaret charges would collect the 7% combined (state and city) tax in the cities of Niagara Falls and Lockport 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 (on the Niagara Falls (city), Lockport (city) or Niagara County lines).

As of September 1, 1991, the city of Rye no longer imposes a segmented tax on admissions, club dues and cabaret charges, which means these sales must now be reported on Form ST-100, Part II, on the Westchester county line, at the county rate.

**Part III:** Part III 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.

**Part IV:** Part IV is used to report the special 0.2% (2/10%) Hudson River Valley Greenway fee imposed on hotel occupancy in the Greenway area. This area includes the counties of Albany, Columbia, Dutchess, Orange, Putnam, Rensselaer, Rockland and Westchester, the area in Greene and Ulster Counties outside the Catskill Park, and the town and village of Waterford (in Saratoga County).

The Greenway fee is in addition to the state and local sales tax and the special hotel occupancy tax and must be reported separately on this schedule. Since both the 5% special tax and the Greenway fee are reported on the same receipts on which sales tax is reported, the receipts shown in Parts III and IV **must not be** transferred to Form ST-100, Part I, box B, but the tax due **must be** included with the tax reported on Form ST-100, Part I, line 1.

If a hotel operator had no receipts subject to either the 5% special hotel occupancy tax or the Greenway fee during the quarter, the operator must check the box shown 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 sales of hotel occupancy. That is, receipts from occupancy of rooms both under $100 and $100 or more and occupancy of rooms in the Greenway area are reported on Part I of this schedule, on Schedule N or on Form ST-100, Part II, and are added to the taxable receipts reported on Form ST-100, Part I, box B.

### 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 on Form ST-100, Part I, box B.

### 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 and the 0.2% fee for Part IV.

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 Part III and Part IV, column (e) on Form ST-100, Part I, line 1.

## Credits

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