



New York State and Local Quarterly Sales and Use Tax Return

ST-100
(12/92)

393

Use this form to report transactions for the period **December 1, 1992, through February 28, 1993, only.**

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

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.

Use labeled form and return envelope for filing your return.

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. <input type="checkbox"/>
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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 and 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 you reported on this return and all required schedules was \$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 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 and fees (include the total of Part II, line E, column (e) and totals from Schedules A, B, FR, 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 March 20, 1993 .		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 $b \times (c + d)$ (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

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December 1, 1992, through February 28, 1993

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(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 $b \times (c + d)$ (dollars and cents)	Code	
Rockland 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	7				4303	
Schuyler County	7				4402	
Seneca County	7				4512	
Steuben County (outside cities of Hornell and Corning)	8				4685	
Hornell (city only)	8				4635	
Corning (city only)	8				4613	
Suffolk County	8 1/2				4704	
Sullivan County	7				4812	
Tioga County	7				4905	
Tompkins County (outside city of Ithaca)	8				5093	
Ithaca (city only)	8				5016	
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	8				5605	
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	8 1/4				8009	
New York State/MCTD (fuel and utilities)	4 1/4				8040	
New York City — local tax only	4				8010	
Add column (c). Include this amount in Part I, box B						
Add column (d). Include this amount in Part I, box C						
A. Add column (e)						
Special Taxes and Fees	B. Passenger car rentals	Taxable receipts (to nearest dollar)	_____	$\times 5\% (.05)$	0003	
	C. Lubricating oil	Number of quarts	_____	$\times 10^e$	0009	
	D. Paging devices - monthly fee - to be collected and submitted by service providers	Add number of pagers authorized for use in first, second and third months (or part months).	Number of pagers	_____	$\times \$1$	7006
	E. Sales and use tax and special taxes and fees due (add lines A through D, column (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	Franklin	Orange	Steuben	
Broome	Fulton	Otsego	St. Lawrence	
Chemung	Greene	Putnam	Sullivan	
Chenango	Hamilton	Rensselaer	Tioga	
Clinton	Herkimer	Rockland	Tompkins	
Columbia	Jefferson	Saratoga	Ulster	
Delaware	Lewis	Schenectady	Warren	
Dutchess	Montgomery	Schoharie	Washington	P O Box 192
Essex	Oneida	Schuyler		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	Queens			
Kings	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 11002-1066
Cayuga	Madison	Ontario	Seneca	
Cortland	Monroe	Orleans	Wayne	
Livingston	Onondaga	Oswego	Yates	
				P O Box 4777
				Syracuse NY 13221-4777
Allegany	Chautauqua	Genesee	Wyoming	
Cattaraugus	Erie	Niagara		
				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 917
Albany NY 12201-0917

— 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.