New York State Department of Taxation and Finance

New York State and Local Annual Sales and Use Tax Return

ST-101
(5/93)

A93

Use this form to report transactions for the period **June 1, 1992, through May 31, 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-101 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.

Complete labeled form and mail it in the enclosed envelope, to the applicable P O box, on or before **June 20, 1993**.

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 and this is your final return, 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)

If your total tax due for the 12 month period ending May 31st is more than $250 or you expect to owe more than $250 in tax for the next 12 month period, you must begin filing quarterly sales tax returns. In order to change your filing period, you must notify the Taxpayer Assistance Bureau. 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	2b		
2c	Add lines 2a and 2b		2c	
3	Sales and use taxes and special taxes and fees 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-101 and the period you are reporting.

For office use only

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

Did you complete Part II of this form?

(a) Taxing Jurisdiction	(b) % Rate	(c) Taxable Sales and Services (to nearest dollar)	(d) Purchases Subject to Use Tax (to nearest dollar)	Sales and Use Taxes b × (c + d) (dollars and cents)	Code
New York State only	4				0002
Albany County (6/1/92 - 8/31/92)	7				0172
(9/1/92 - 5/31/93)	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 (6/1/92 - 8/31/92)	7				0502
(9/1/92 - 5/31/93)	8				0506
Chautauqua County	7				0602
Chemung County (outside city of Elmira) (6/1/92 - 2/28/93)	7				0792
Elmira (city only) (6/1/92 - 2/28/93)	7				0712
Chemung County (3/1/93 - 5/31/93)	7				0799
Chenango County (outside city of Norwich)	7				0805
Norwich (city only)	7				0844
Clinton County (outside city of Plattsburgh) (6/1/92 - 2/28/93)	7				0992
Plattsburgh (city only) (6/1/92 - 2/28/93)	7				0912
Clinton County (3/1/93 - 5/31/93)	7				0993
Columbia County	7				1008
Cortland County (outside city of Cortland) (6/1/92 - 8/31/92)	7				1109
(9/1/92 - 5/31/93)	8				1106
Cortland (city only) (6/1/92 - 8/31/92)	7				1112
(9/1/92 - 5/31/93)	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 (6/1/92 - 2/28/93)	7				1912
(3/1/93 - 5/31/93)	8				1903
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 (6/1/92 - 8/31/92)	7				2602
(9/1/92 - 2/28/93)	7½				2606
(3/1/93 - 5/31/93)	8				2605
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)					
(See next column for City of Utica) (6/1/92 - 8/31/92)	7				3002
(9/1/92 - 5/31/93)	8				3003
Rome (city only) (6/1/92 - 8/31/92)	7¼				3039
(9/1/92 - 5/31/93)	8¼				3033
Sherrill (city only) (6/1/92 - 8/31/92)	7				3048
(9/1/92 - 5/31/93)	8				3045

(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
Utica (city only) (6/1/92 - 8/31/92)	7				3055
(9/1/92 - 5/31/93)	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 (city only)	7				3603
Putnam County	7¼				3714
Rensselaer County	7				3878
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)					
(6/1/92 - 11/30/92)	7				4682
(12/1/92 - 5/31/93)	8				4685
Hornell (city only) (6/1/92 - 11/30/92)	7				4622
(12/1/92 - 5/31/93)	8				4635
Corning (city only) (6/1/92 - 11/30/92)	7				4612
(12/1/92 - 5/31/93)	8				4613
Suffolk County (6/1/92 - 8/31/92)	8				4703
(9/1/92 - 5/31/93)	8½				4704
Sullivan County	7				4812
Tioga County	7				4905
Tompkins County (outside city of Ithaca) (6/1/92 - 11/30/92)	7				5092
(12/1/92 - 5/31/93)	8				5093
Ithaca (city only) (6/1/92 - 11/30/92)	7				5012
(12/1/92 - 5/31/93)	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)	6¾				5503
Mount Vernon (city only)	8¼				5513
New Rochelle (city only)	7¼				5585
White Plains (city only)	7¼				5560
Yonkers (city only)	8¼				5578
Wyoming County (6/1/92 - 11/30/92)	7				5602
(12/1/92 - 5/31/93)	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	8¼				8009
New York State/MCTD (fuel and utilities)	4¼				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					
Add column (e). (Enter total here and on Page 4, Line A)					

Over

	A. Total from Page 3, column (e)			
Special Taxes and Fees	B Passenger car rentals — Taxable receipts *(to nearest dollar)* _____ × 5% (.05)			0003
	C. Lubricating oil — Number of quarts _____ × 10¢			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 _____ × $1			7006
	E. Sales and use tax and special taxes and fees due *(add lines A through D)*. 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% (.10) of the tax due for the first month plus 1% (.01) 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% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter not to exceed 30% (.30) or
— the lesser of $100 or 100% (1.00) 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	Delaware	Hamilton	Orange	Schenectady	Tioga	
Broome	Dutchess	Herkimer	Otsego	Schoharie	Tompkins	
Chemung	Essex	Jefferson	Putnam	Schuyler	Ulster	
Chenango	Franklin	Lewis	Rensselaer	Steuben	Warren	
Clinton	Fulton	Montgomery	Rockland	St. Lawrence	Washington	P O BOX 192 ALBANY NY 12201-0192
Columbia	Greene	Oneida	Saratoga	Sullivan		

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	Livingston	Monroe	Ontario	Oswego	Wayne	
Cortland	Madison	Onondaga	Orleans	Seneca	Yates	P O BOX 4777 SYRACUSE NY 13221-4777

Allegany	Chautauqua	Genesee	Wyoming	P O BOX 194 BUFFALO NY 14240-0194
Cattaraugus	Erie	Niagara		

— 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 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.

New York State Department of Taxation and Finance

Important Notice

N-93-15
(5/93)

Error on the Otsego line of Form ST-101 New York State and Local Annual Sales and Use Tax Return

There is an error on page 3 of the ST-101, *New York State and Local Annual Sales and Use Tax Return* for the year June 1, 1992 through May 31, 1993. The Otsego reporting line incorrectly reads "Otsego (city only)." It should have read "Otsego County." The 7% rate and the locality code 3603 are correct for all sales in Otsego County.

Vendors who file an annual return (Form ST-101) and who have made sales in Otsego County during the period (whether inside or outside the city of Otsego) should report all taxable sales on the "Otsego (city only)" line of the return.