New York State Department of Taxation and Finance

# New York State and Local Sales and Use Tax Return Quarterly for Part-Quarterly Filers

**ST-810**
(2/93)

**0993**

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-810 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. ☐

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) |
|---|---|---|---|---|
| | | | | |

| | | | | |
|---|---|---|---|---|
| 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, N and U, if filed*) . . . . | | 1 | |
| 2a | Credits not claimed on Part II *(attachments required)* . . . . . | 2a | | |
| 2b | Total amount remitted on monthly sales tax returns (ST-809) (no receipts required) and any advance payments (including PrompTax payments) . . *(If advance payments were made, 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-810 and the period you are reporting. Mail your return in the enclosed envelope to the applicable P O 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 × (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) | 8 | | | | 4685 |
| Hornell (city only) | 8 | | | | 4635 |
| Corning (city only) | 8 | | | | 4613 |
| Suffolk County | 8½ | | | | 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) | 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 | 8 | | | | 5605 |
| Yates County | 7 | | | | 5702 |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| **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 | | | | | |
| **A.** Add 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, 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 a vendor participating in the PrompTax program, mail your return to:**

**NYS PrompTax - Sales Tax**
**P O Box 1506**
**Church Street Station**
**New York NY 10008-1506**

**If you are a vendor located outside New York State, mail your return to:**

**P O Box 917**
**Albany NY 12201-0917**

**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 *not* participating in either the New Jersey/New York, the Connecticut/New York Reciprocal Tax Agreement, or the PrompTax program 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 917<br>Albany NY 12201-0917 |
| Essex | Oneida | Schuyler | | |
| New York County with ZIP codes 10001-10019<br>Richmond | | | | P O Box 2058<br>Church Street Station<br>New York NY 10008-2058 |
| Bronx<br>Kings<br>New York County with ZIP codes 10020-10285<br>Queens<br>Westchester | | | | G P O Box 5464<br>New York NY 10087-5464 |
| Nassau | Suffolk | | | P O Box 1866<br>Hicksville NY 11802-1866 |
| Cayuga | Madison | Ontario | Seneca | |
| Cortland | Monroe | Orleans | Wayne | |
| Livingston | Onondaga | Oswego | Yates | P O Box 4777<br>Syracuse NY 13221-4777 |
| Allegany | Chautauqua | Genesee | Wyoming | |
| Cattaraugus | Erie | Niagara | | P O Box 194<br>Buffalo NY 14240-0194 |

## 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.