



# New York State and Local Annual Sales and Use Tax Return

**ST-101**  
(5/95)

**A95**

Use this form to report transactions for the period **June 1, 1994, through May 31, 1995, only.**

Sales tax vendor identification number	Business telephone number (    )	Daytime telephone number (    )
Legal name		
DBA		
Street		
City, state, ZIP code		
<b>Read Vendor Collection Credits on Page 4 before completing this return.</b>		Type of Business

**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.

You must file this return on or before **June 20, 1995, whether or not there is tax due**. Complete and sign the labeled form and mail it in the enclosed envelope to the applicable P O box listed on the back of this form.

Check the box if you are reporting sales tax 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.

Check the box and write **Final** at the top of this return to the **left** of **ST-101** if business has been discontinued and this is your final return. Complete this return and the back of your Certificate of Authority. Attach the Certificate of Authority to the return.

Check the box if you had no taxable sales and made no purchases subject to use tax. Enter your gross sales in box A below and enter **None** in boxes B, C and D.

**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 31 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. For information, call the Business Tax Information Center (from the continental US) 1 800 972-1233. You can also 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 (include the total of Part II, line F, column (e) and totals from Schedules A, B, FR, N and U, if filed) .....	<b>1</b>	
2a Credits not claimed on Part II (attachments required) .....	<b>2a</b>	
2b Advance payments .....	<b>2b</b>	
2c Add lines 2a and 2b .....	<b>2c</b>	
3 Balance of tax due (subtract line 2c from line 1) .....	<b>3</b>	
4 Interest and penalty (see instructions, ST-101-I, page 4) .....	<b>4</b>	
5 Total amount due (add lines 3 and 4) .....	<b>5</b>	

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 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)	(e) Sales and Use Taxes $b \times (c + d)$ (dollars and cents)	Code
<b>New York State only (see ST-101-I, page 2)</b>	<b>4</b>				<b>0002</b>
Albany County	8				0179
Allegany County	8				0215
Broome County	8				0313
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	7				0793
Chenango County (outside city of Norwich) . . . . .	7				0805
Norwich (city only) . . . . .	7				0844
Clinton County	7				0993
Columbia County (6/1/94 - 2/28/95) . . . . .	7				1008
(3/1/95 - 5/31/95) . . . . .	8				1003
Cortland County (outside city of Cortland) (6/1/94 - 2/28/95) . . . . .	8				1106
Cortland (city only) (6/1/94 - 2/28/95) . . . . .	8				1117
Cortland County (including the city of Cortland) (3/1/95 - 5/31/95)	8				1122
Delaware County	6				1202
Dutchess County	7 1/4				1303
Eric 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) (6/1/94 - 8/31/94)	7				1892
(9/1/94 - 5/31/95)	8				1894
Batavia (city only) (6/1/94 - 8/31/94) . . . . .	7				1822
(9/1/94 - 5/31/95) . . . . .	8				1824
Groton County	8				1903
Hamilton County	7				2002
Herkimer County (6/1/94 - 8/31/94) . . . . .	7				2100
(9/1/94 - 5/31/95) . . . . .	8				2104
Jefferson County	7				2202
Lewis County	7				2303
Livingston County	7				2402
Madison County (outside city of Oneida) . . . . .	7				2502
Oneida (city only) . . . . .	7				2526
Monroe County	8				2605
Montgomery County	7				2793
Nassau County	8 1/2				2804
Niagara County	7				2902
Oneida County (outside cities of Rome, Sherrill and Utica)	8				3003
Rome (city only) . . . . .	8 1/4				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	7 1/4				3303
Orleans County	8				3473
Oswego County (outside cities of Fulton and Oswego) (6/1/94 - 5/31/95) . . . . .	4				3599
Fulton (city only) . . . . .	7				3532
Oswego (city only) . . . . .	7				3542
Otsego County	7				3603

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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
Putnam County	7 1/4				3714
Rensselaer County (6/1/94 - 8/31/94)	7				3878
(9/1/94 - 5/31/95)	8				3875
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)					
(6/1/94 - 11/30/94)	8				4683
(12/1/94 - 5/31/95)	8				4688
Hornell (city only) (6/1/94 - 11/30/94)	8				4639
(12/1/94 - 5/31/95)	8				4630
Corning (city only) (6/1/94 - 11/30/94)	8				4615
(12/1/94 - 5/31/95)	8				4616
Suffolk County	8 1/2				4706
Sullivan County	7				4812
Tioga County	7 1/2				4903
Tompkins County (outside city of Ithaca)	8				5096
Ithaca (city only)	8				5013
Ulster County	7 3/4				5113
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)	8 1/4				6855
White Plains (city only)	7 3/4				5555
Yonkers (city only)	8 1/4				6578
Wyoming County	8				5605
Yates County	7				5702
<b>Taxes in New York City</b> (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 . . . . .

Special Taxes	A. Passenger car rentals	Taxable receipts (to nearest dollar) _____ × 5% (.05) =			0003
	B. Information and entertainment services furnished via telephony and telegraphy	Taxable receipts (to nearest dollar) _____ × 5% (.05) =			7009
	C. Lubricating oil for the period 6/1/94 - 8/31/94	Number of quarts _____	× 10¢ =		0009
	D. Subtotal of column (e). <b>Do not transfer this amount to Part I, line 1; continue below.</b>				
Vendor Collection Credit	E Vendor Collection Credit (See page 4)	State tax Rate _____	State Tax Liability _____	Vendor Collection Credit Rate _____	
	Taxable Sales and Services (to nearest dollar) (from worksheet) _____		× 4% (.04) = _____		7700
F. Sales and Use Tax and Special Taxes due (subtract line E from line D). Include this amount on Part I, line 1 . . . . .					

### Vendor Collection Credits

The Tax Law provides vendors with compensation, in the form of a credit, for the collection of state sales tax from their customers. You must apply this credit against the state tax collected, and may take the credit only if you file the return and pay the tax timely. Vendors may take the credit on quarterly returns that cover periods beginning on or after September 1, 1994, and on annual returns that are due after September 1, 1994. Monthly filers may only take the credit quarterly and annual filers once a year. No refund, carryforward or carryback, will be allowed.

You **cannot** take credit against any use tax paid or for any local tax collected. That is, you may only apply the credit against the sales tax, and only against the New York State portion. The credit is limited to a maximum of \$100 per quarterly or annual period for which you are required to file sales tax returns. To compute the credit, multiply the 4% (.04) New York State sales tax collected by 1½% (.015). Vendors filing schedules must follow the instructions listed below this example.

**Example:** Using a NY State and local combined sales tax rate of 7% (3% local tax rate and 4% state tax rate):

Taxable sales and services subject to state and local sales taxes .....		\$3,500
Sales Tax Rate of 7% (.07) .....	× .07	
Total sales tax due .....		\$245
\$3,500 × 4% (NY State portion) = \$140		
× 1½% (credit due) = .....		2.10 (credit)
Total amount due .....		\$242.90

### Vendors Filing Schedules

Since the vendor collection credit can only be taken on the New York State portion of the sales tax collected, vendors who are filing schedules must make adjustments before computing their tax credit. Compute from the schedules the amount of taxable receipts subject to **NY State sales tax** (see worksheet below). When completed, transfer the amount to Form ST-101.

Schedules NJ and CT do not include any sales subject to NY State sales tax and Schedule U is used to report only local (New York) sales tax. Therefore, no vendor credits can be computed for these schedules. No credits can be taken for Schedule N-ATT. These credits are computed from Schedule N.

If you file any of the following schedules, you may include the receipts indicated when computing your vendor credit.

- Schedule A: Totals of Parts I and II.
- Schedule B: Total of Part I. (Receipts from Parts II, III and IV **cannot** be included.)
- Schedule N: Total of Part I, plus the services subject to both NY State and local sales tax in Part II, plus the first 90 days of hotel occupancy reported in Part III. To determine the amount to include from Part II, deduct the taxable receipts for the New York City credit rating and reporting services and New York City miscellaneous personal services from the total taxable receipts reported in Part II, Column (c).
- Schedule FR: Total of all taxable sales only. **Do not** include purchases that are subject to use tax in your total. They cannot be included in your computation of credit. To determine the amount to include from Schedule FR, deduct the taxable self-use included in columns (c) and (d) from the totals reported on line A for columns (c) and (d). Transfer this adjusted total (both columns) to line 5 of the worksheet.

Use the worksheet below to determine the total receipts eligible for the vendor credit.

### Worksheet

Add the totals as follows:

1. Total taxable sales from Part II, page 3, column (c), less any taxable sales reported on the New York City - local tax only line .....
  2. Schedule A - Totals of Parts I and II, column (c) .....
  3. Schedule B - Total of Part I, column (c) .....
  4. Schedule N - Total of Part I, column (c) and adjusted totals for Parts II and III column (c) .....
  5. Schedule FR - Total taxable sales from line A, columns (c) and (d) .....
- Total of lines 1 through 5 (Taxable Sales and Services)\* .....

\*Transfer this total to the *Taxable Sales and Services* line in the *Vendor Collection Credit* box (Page 3, Part II, line E of your return). Multiply this amount by the 4% (.04) State Tax Rate to determine your *State Tax Liability*; multiply the result by the *Vendor Collection Credit Rate* of 1.5% (.015) to determine your credit. The maximum credit allowed is \$100.

### Return Addresses

• If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement (regardless of where your business is located), attach the appropriate schedule(s) to your return and mail it to: P O BOX 917 ALBANY NY 12201-0917

• If you are **not** participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and you are a vendor located outside New York State, or your place of business is located in the county of:

Albany	Dutchess	Jefferson	Rensselaer	St. Lawrence	Mail return to:  P O BOX 192 ALBANY NY 12201-0192
Broome	Essex	Lewis	Rockland	Sullivan	
Chemung	Franklin	Montgomery	Saratoga	Tioga	
Chenango	Fulton	Oneida	Schenectady	Tompkins	
Clinton	Greene	Orange	Schoharie	Ulster	
Columbia	Hamilton	Otsego	Schuyler	Warren	
Delaware	Herkimer	Putnam	Steuben	Washington	

All other vendors whose place of business is in any of the following counties:

- New York Counties with ZIP codes 10001-10019  
Richmond .....
  - Bronx  
Kings  
New York County with ZIP codes 10020-10265 .....
  - Nassau  
Suffolk .....
  - Cayuga  
Cortland  
Livingston .....
  - Allegany  
Cattaraugus .....
- |            |             |         |         |   |
|------------|-------------|---------|---------|---|
| Queens     | Westchester | Ontario | Seneca  | P O BOX 2058<br>CHURCH STREET STATION<br>NEW YORK NY 10008-2058 |
| Madison    | Monroe      | Orleans | Wayne   |   |
| Onondaga   | Oswego      | Yates   |         |   |
| Chautauqua | Erie        | Genesee | Wyoming |   |
|            |             | Niagara |         |   |
- G P O BOX 5404  
NEW YORK NY 10087-5464
  - P O BOX 1866  
HICKSVILLE NY 11802-1866
  - P O BOX 4777  
SYRACUSE NY 13221-4777
  - P O BOX 194  
BUFFALO NY 14240-0194