Instructions for Form ST-810, New York State and Local Sales and Use Tax Return - Quarterly for Part-Quarterly Filers

Tax Facts for Vendors

Did you know?

You are subject to a $50 penalty if you don't prominently display your Certificate of Authority at your place of business.

Your Certificate of Authority can be suspended or revoked if you:

— don't file a return, or willfully file a false return, or

— willfully fail to collect, truthfully account for or pay over any state or local sales tax, or

— have been convicted of a crime under the Tax Law.

You may be charged with a misdemeanor if you issue a receipt without itemizing the sales tax, or you advertise either directly or indirectly that the sales tax is not part of the price paid by your customer for goods or services.

These instructions will help you complete your quarterly return, Form ST-810, *New York State and Local Sales and Use Tax Return - Quarterly for Part-Quarterly Filers*. If you need further assistance, call the Taxpayer Assistance Bureau at the telephone numbers on page 4. You should keep all records and other supporting documents used in completing your return and be able to produce them on request by the Commissioner of Taxation and Finance or his agents for at least **three years** after the due date of the return to which they relate, or the date when the return was filed, if later.

The Sales and Use Tax Return

Two copies of the sales and use tax return are mailed to each registered vendor. You must file the preaddressed copy. If you did not receive a return with a preaddressed label, please complete the name and address portion, including your sales tax identification number.

Enter the exact legal name of the business. For a corporation, use the name as it appears on the Certificate of Incorporation; for an unincorporated business, use the name in which the business owns property or acquires debt; for a partnership, use the partnership name. A sole proprietor must use the name of the individual owner.

Enter the trade name, doing-business-as (DBA) name, or assumed name if different from the legal name. For a corporation, it is the name that appears on the trade name certificate filed with the New York State Department of State. If the business is not incorporated, it is the name filed with the county clerk's office pursuant to section 130 of the General Business Law.

Enter the address of your actual business location, not the mailing address. Include your business telephone number and the number at which you can be reached during the day, if different.

All part-quarterly (monthly) filers must use this form as a report for the third month of the quarterly period and as a quarterly report, regardless of which type (long or short form) part-quarterly return was filed for the first two months of the quarter. That is, the completed quarterly return, Form ST-810, must show your actual gross sales, taxable sales and purchases subject to use tax for the 3-month period covered by the return unless you are a seller of motor fuel or diesel motor fuel. If you are a seller of motor fuel or diesel motor fuel, see *Notice to Retail Sellers of Motor Fuel or Diesel Motor Fuel* on page 2. The return must also show the receipts subject to the special taxes imposed on passenger car rentals, and **information and entertainment services provided through telephony and telegraphy**.

The front of the return is used to summarize the business activity and tax due. Part II is used to report the details of taxable sales and services and purchases subject to use tax and the total state and local taxes due for each taxing jurisdiction. Part II is also used to report the details of the additional 5% tax due on passenger car rentals and the additional 5% tax on information and entertainment services. Although this return is all that is required for most vendors, certain vendors are required to file separate schedules in addition to the return. (See *Schedules That May Be Required* below.)

Change In Filing Period

Monthly Filing

You must file monthly returns beginning the first month of the quarter following any quarter in which:

—you have total taxable receipts (including purchases subject to use tax), rents, and amusement charges of $300,000 or more, or

—you are a distributor as defined under Article 12-A, selling motor fuel or diesel motor fuel, and you have sold a total of 100,000 gallons or more of this fuel (taxable or nontaxable).

Note: Importers and others registered under Article 12-A as distributors of motor fuel or diesel motor fuel **must not** include on this return, Form ST-810, or on the part-quarterly return, Form ST-809, any amounts reported on Form FT-945/1045, *Report of Sales Tax Prepayments on Motor Fuel/Diesel Motor Fuel*.

Change in Filing Period Quarterly Filing

If you are presently required to file part-quarterly (monthly) returns and

—your total taxable receipts (including purchases subject to use tax), rents and amusement charges amounted to less than $300,000 in every one of the last four quarters, or

—you are a distributor as defined under Article 12-A selling motor fuel or diesel motor fuel, and you sold less than 100,000 gallons in every one of the last four quarters

you may request conversion to quarterly filing.

To change your filing period, contact 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. Failure to file a return on time may result in penalty and interest charges.

Schedules That May Be Required

If you must file any of the following schedules, attach them to Form ST-810. With the exception of the amounts from Schedules N-ATT, CT and NJ, include on line 1 on the return the tax reported on all other schedules.

Refer to the instructions accompanying each of the schedules for additional information related to that specific schedule.

Form ST-810.1 — Quarterly Schedule U

Use Schedule U to report sales or purchases subject only to local sales and use taxes:

— installation, repair, maintenance or service of machinery and equipment used directly and predominantly in production

— installation, repair, maintenance or service of central office equipment or station apparatus used directly and predominantly in receiving or initiating and switching telephone or telegraph communication

— installation, repair, maintenance or service of parts, tools and supplies used in connection with the above machinery, equipment or apparatus

— machinery parts with a useful life of one year or less and tools and supplies used directly and predominantly in production **within New York City only**

— parts with a useful life of one year or less, tools and supplies used in or on central office equipment or station apparatus used directly and predominantly in receiving or initiating and switching telephone and telegraph communication **within New York City only.**

Form ST-810.2 — Quarterly Schedule A

Use Schedule A to report tax on hotel room occupancy, food and drink, admissions to places of amusement, club dues and cabaret charges.

Form ST-810.3 — Quarterly Schedule B

Use Schedule B to report sales in any locality listed on the schedule that imposes a sales and use tax on the following energy sources and services:

— telephone services, telephone answering services and telegraph, refrigeration and nonresidential gas (including propane sold in containers of 100 pounds or more), electric and steam services

— residential gas (including propane sold in containers of 100 pounds or more), electric and steam services, and

— residential use of coal, fuel oil and wood used for residential heating. You also use Schedule B to report the use tax due these localities on the above energy sources and services purchased tax-free under direct payment permits or otherwise.

Retailers of heating oil only must not use Schedule B to report tax due on heating oil used in their motor vehicles. They must use Form ST-810 and take credit on Form ST-810 for any prepaid tax paid on the fuel used. No credits may be taken for any prepaid tax passed through to them on their purchases of enhanced fuel later sold for residential heating (sales reported on Schedule B). They may recover this portion of the prepaid tax by applying for a refund using Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

Vendors

Form ST-810.4 — Quarterly Schedule NJ

Vendors registered in the New Jersey/New York Reciprocal Tax Agreement use Schedule NJ to report the New Jersey tax due on sales of tangible personal property and services.

Form ST-810.5 — Quarterly Schedule N

Use Schedule N to report sales of the following services *within the City* of New York:

—parking, garaging or storing of motor vehicles at facilities other than garages that are part of premises occupied as private one- or two-family dwellings;
—credit rating and credit reporting services;
—protective and detective services (except port watchman);
—beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage and similar services;
—charges from sales of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths and similar establishments;
—charges for occupancy of hotels, motels and similar establishments;
—interior decorating and design services; and
—interior cleaning and maintenance services.

Form ST-810.5-ATT, Schedule N-ATT, is also required of vendors who provide parking services in New York City.

Form ST-810.6 — Quarterly Schedule P

Schedule P must be filed by any vendor who is registered to make PrompTax payments of sales tax. The schedule is used to report the PrompTax payments of sales tax you made during the quarter covered by this schedule. If you are a vendor who is required to remit PrompTax payments for more than one sales tax type (i.e., prepaid sales tax on motor fuel and diesel motor fuel *and* sales and use tax) you must remit (and report) each tax type separately. Schedule P may **only** be used to report the PrompTax payment of sales tax. Use Schedule FT for reporting PrompTax payments of prepaid sales tax (on motor fuel and diesel motor fuel).

Form ST-100.10 — Schedule FR

Use Schedule FR to report sales tax due on either motor fuel (leaded, unleaded and premium gasoline) or diesel motor fuel you sold to the retail customer, or, to report use tax due on the fuel you used.

Form ST-810.11 - Monthly Schedule CT

Vendors registered in the Connecticut/New York Reciprocal Tax Agreement use Schedule CT to report the Connecticut tax due on sales of tangible personal property and services.

Completing Your Return

To prevent errors, please check your computations carefully (addition, multiplication, etc.). A simple mathematical error could result in a bill for additional tax plus interest, and possibly, a penalty.

Complete Form ST-810, Part II and all required schedules **before** completing Part I.

Instructions for Part II

The Tax Department is required by New York State law to collect and distribute the sales taxes imposed by local jurisdictions. The information in Part II of the sales tax return enables the department to make the correct distribution. Credits that can be identified by locality should be taken on the appropriate line in Part II of the return. Net credits (negative amounts) should be shown in parentheses.

The additional taxes on passenger car rentals (5%) and information and entertainment services (5%) are imposed at the same rate in all jursidictions, so they are reported separately.

Notice to Retail Sellers of Motor Fuel or Diesel Motor Fuel

Retail sellers of motor fuel or diesel motor fuel must report all sales, self-use and sales taxes on this fuel on Form ST-100.10, Schedule FR. This schedule must be filed with the vendor's Form ST-810, together with any other applicable schedules.

Important: If you are a retail seller of motor fuel or diesel motor fuel do not include sales, purchases for personal use or sales tax on the above fuel on Form ST-810, Part II.

Column (a) — Taxing Jurisdiction

Column (a) lists the name of each locality in which to report a sales and use tax.

Column (b) — Combined Tax Rate

Column (b) lists the combined state and local tax rates that apply in each of the localities listed in column (a).

Columns (c), (d) and (e)

Columns (c), (d) and (e) are used to report taxable sales and services, purchases subject to use tax, and sales and use taxes for the localities listed in column (a). Column (e) is also used to report the additional taxes on passenger car rentals and information and entertainment services. You must report these amounts for the full period covered by the return unless a shorter period is specifically indicated.

Column (c) — Taxable Sales and Services

Subtract any applicable exempt sales and adjustments from gross sales and services to arrive at taxable sales and services. Make adjustments for transactions where the tax should not be paid, such as returned sales on which the tax was refunded to the customer or previously reported sales that became bad debts.

Taxable sales and services should be reported on the line for the locality where delivery occurs. Delivery occurs at the vendor's place of business on over-the-counter sales. Otherwise, delivery occurs where the customer takes possession. Exception: delivery of a motor vehicle is determined by the purchaser's home address. Do not report deliveries to points **outside** New York State.

There is a new line for reporting taxable sales in Oswego County (outside the cities of Fulton and Oswego). These sales should no longer be reported using the *New York State only* line. The sales tax rate in Oswego County remains at 4% (the state rate). Vendors reporting taxable sales in the cities of Fulton and Oswego should continue to report these sales on the lines provided.

The exemption from the New York State and upstate local sales tax allowed for the items and services listed below **does not apply** to New York City. On the **New York City** 4% line, report sales of the following to businesses located within New York City:

— fuel and utility services used directly and exclusively in the production of tangible personal property for sale;

— the services of installing, repairing, maintaining and servicing tangible personal property used directly and predominantly to produce a product for sale by farming, including servicing tangible personal

— property used in erecting, adding to, altering or improving a silo (but not including the foundation), and the servicing of posts and wire used to make and maintain a trellis for grapes.

These transactions should **not** be reported on the New York City 8¼% line or on Schedule U.

Column (d) — Purchases Subject to Use Tax

Use column (d) to report the value of tangible personal property or services purchased without payment of sales tax and used in your own operations. **Do not** include tangible personal property or services that are resold or that qualify for a production exemption.

Report in column (d) on the New York State/MCTD 4¼% line, the use tax due on purchases of fuel or utility services for which you have paid only 4% New York City tax, but that are subject to tax at 8¼%. These include fuel or utilities used other than directly in production; (e.g., to operate office machinery or light the plant). *Directly in production* means the fuel or utilities must, during the production phase, operate exempt machinery or create conditions necessary to actual production.

Property or services are also subject to the use tax if purchased by a New York State resident, business or branch of a New York State business located outside New York State and shipped or brought into the State.

Additional Use Tax: If sales or use taxes were paid in one locality in New York State and the property is then used in another locality in New York State, an additional use tax will be due if the local tax rate is higher in the second locality and:

— the user is a resident of the locality where use occurs,

— the user, in the performance of a contract, incorporates the property into real property situated in the second locality, or

— the user is a nonresident but uses the property in the second locality in the course of his employment, trade, business or profession.

Attach an explanatory statement and use the blank lines at the bottom of Part II. Enter the taxing jurisdiction in column (a) and the additional rate of tax in column (b).

Column (e) — Sales and Use Taxes, Special Taxes, Vendor Collection Credit and Credit for Prepaid Sales Tax on Cigarettes

Prepaid sales tax on cigarettes - Effective September 1, 1995, registered vendors making retail sales of cigarettes in New York State will be allowed a refund or credit for the prepaid sales tax on cigarettes. Retailers may take credit for the prepaid sales tax in the quarter in which the cigarettes are purchased from the supplier or at the time they sell the cigarettes. **No** credit may be taken for the prepaid tax when unusable cigarettes are **returned** to the supplier.

Multiply the amounts in columns (c) and (d) by the combined state and local tax rate in column (b). Add the sales and use tax reported on pages 2 and 3 in column (e) to the taxes reported on lines A and B and enter the total on line C. Compute your vendor credit on line D and deduct it from the amount on line C (see page 4 of your return). Enter the result on line E. Enter your credit for prepaid sales tax on cigarettes (for the quarterly period) on line F. Subtract line F from line E and enter your sales and use tax and special taxes due on line G. Include this with the amount you report on Part I, line 1, of the return.

Vendor Information

Type of Business

Describe your principal business activity or type of business (retail grocery, wholesale furniture, etc.).

Consolidated Return

If your identification number ends with a "C" and you have added or deleted locations since your last return, attach a list of these and indicate *addition* or *deletion*.

Final Return

If you have discontinued doing business, check the applicable box, write ***Final*** at the top of the return (to the left of **ST-810**) and attach your Certificate of Authority with the back completed.

No Tax Due Return

Place a check mark in the box if you had no taxable sales and made no purchases subject to use tax. Enter your gross sales in box A and enter ***none*** in boxes B, C and D.

Summary of Business Activity

If you are a retail seller of **motor fuel or diesel motor fuel:**

—**Do not** report gross sales of this fuel in box A;

—**Do not** report taxable sales of this fuel in box B;

—**Do not** report purchases of this fuel subject to use tax in box C; and

—**Do not** report credits related to tax on this fuel in box D.

These amounts are reportable **only** on Schedule FR, as explained in the instructions that accompany the schedule.

Box A — Gross Sales and Services

Enter the total dollar amount of all sales made by the business including those exempt from sales tax. (Do not include motor fuel or diesel motor fuel sales as stated above under *Summary of Business Activity*). Do not include the amount of sales taxes collected. Include all sales made within New York State (even if for delivery outside New York State) and sales made at business locations outside New York State for delivery into New York State. Do not include sales made at business locations outside New York State that do not involve deliveries into New York State.

Box B — Taxable Sales and Services

Enter the total dollar amount of the sales subject to New York State and local sales taxes except motor fuel or diesel motor fuel sales (see *Summary of Business Activity*). This figure is the total amount from Part II, column (c) of the return and any schedules filed. **Exception:** Do not include New Jersey or Connecticut taxable sales as reported on Form ST-810.4 *Quarterly Schedule NJ for Part-Quarterly Filers,* and Form ST-810.11 *Monthly Schedule CT for Part-Quarterly Filers.*

Box C — Purchases Subject to Use Tax

Enter the total dollar amount of purchases subject to use tax including personal property purchased at retail on which no tax was paid at the time of purchase except motor fuel or diesel motor fuel purchases, (see *Summary of Business Activity*). **Do not** include tangible personal property purchased for inventory, or property or services that qualify for a production exemption. Include property used in the operation of your business if it does not become part of a product for resale or is not eligible for a production exemption. This figure is the total amount from Part II, column (d) of the return and any schedules filed. **Exception:** Do not include any purchases subject to New Jersey use tax as reported on Form ST-810.4.

Box D — Total Credits Claimed on Part II or Schedules

Enter the total dollar amount of credit against the tax claimed in Part II or any schedules filed, except those reported on Schedule FR, (see *Summary of Business Activity).* Show in parentheses net credits on Part II or schedules. Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for the credit claimed. Do not include this amount in any amount entered on line 2a. **Do not** include credit for prepaid sales tax on motor fuel or diesel motor fuel in this box.

Summary of Taxes Due

Line 1 — Sales and Use Tax and Special Taxes

Note: Importers and others registered as distributors of motor fuel under Article 12-A **must not** include on this line any amounts reported on Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel.*

Enter the total amount of tax due from Part II, line G, column (e) and the total amount of tax due from Schedules A, B, FR, N, and U, column (e).

Line 2a — Credits

Report economic development zone credits (EDZ) on this line and file Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax*, separately from your return. Mail Form AU-11 and all substantiating documentation to the address shown on the form. Be sure to indicate on Form AU-11 the period of the return on which you are taking the credit.

Enter the total of the economic development zone credits and any credits (other than the credits for prepaid sales tax on motor fuel or diesel motor fuel) that can be substantiated but cannot be identified with a specific locality. Also, if you had an overpayment from the prior quarter and you did not apply for this amount by filing the appropriate refund application, enter the amount on this line. See the instructions for line 5 for more information on prepaid sales tax on motor fuel, diesel motor fuel and on refunds. You **must** substantiate all credits taken on this line.

Line 2b — Advance Payments

Enter the amount paid with Form ST-809 for the first 2 months of the quarter and the total amount of other advance payments. **Do not** include payments from Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*, on this line.

Line 4 — Late Filing Charge

If you file your return or make payments after the due date, you must pay a late filing charge, consisting of interest and penalty. See *Interest and Penalties* computation on page 4.

Line 5 — Amount Due

If this amount is an overpayment you may either claim credit for the overpayment on your next return or apply for a refund. To claim credit, enter this amount on Part I, line 2a, and attach substantiation for any credit taken.

Cut Here

Change of Business Information For Employers/Vendors

If there have been any **changes** in your business name, payroll service name, identification number, mailing or business address, telephone number, or owner/officer/responsible person information, please complete this form. **Mail to: NYS Department of Taxation and Finance, Account Services Section, Building 8 Room 501, W A Harriman Campus, Albany NY 12227-0155.**

Doc. Loc. number

Old Information:

Identification number: _____

Name: _____

New Information: Effective date _____

Identification number: _____ Phone number: _____

Trade name: (DBA, etc.): _____

Legal name: _____

Business address: _____

Mailing or c/o address: _____

Reason for change: _____

Business tax records which should be changed: ☐ Corporation Tax ☐ Highway Use Tax ☐ Petroleum Business Tax ☐ Limited Liability Company/Partnership ☐ Sales and Use Tax ☐ Withholding Tax ☐ Other

Tax type	Account number

DTF-95.1 (9/95)

To apply for a refund, file Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax,* **unless the overpayment is the result of a credit for prepaid sales tax on motor fuel and diesel motor fuel sold at retail; in which case, you must file the appropriate application(s):**

— **Form FT-949,** *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations*, or

— **Form FT-950,** *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold by Retail Service Stations*.

— **Form FT-1007,** *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold by Retail Service Stations*, or

— **Form FT-1010,** *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

Do not attach the refund application (Form AU-11, FT-949, FT-950, FT-1010 or FT-1007) to your return. This application **must** be filed **separately** and mailed to the address shown on that form.

Sales tax vendors may be subject to or liable for other taxes such as motor fuel tax, highway use tax, corporation tax or income tax withholding. For information relating to any of these taxes, or for any forms or publications you will need, use the address and telephone numbers listed below.

Notice to Schedule NJ and Schedule CT filers — If you report tax due on either Form ST-810.4, Schedule NJ or Form ST-810.11, Schedule CT, or both, send only one check payable to ***New York State Sales Tax*** for the amount due New York, New Jersey and Connecticut. **Do not under any circumstances offset an overpayment from one state against the tax due the other.**

Signature

The return must be signed by the vendor or an authorized officer or employee. A paid preparer must also sign it on the line designated *Signature of preparer, if other than vendor*.

Change of Business Information

If there have been changes in your business name, identification number, mailing address, business address, telephone number, or owner/officer/responsible person information, complete Form DTF-95.1, *Change of Business Information for Employers/Vendors*, found in these instructions. Send the completed form to: **NYS Tax Department, Account Services Section, Building 8 Room 501, W A Harriman Campus, Albany NY 12227-0155.** If there are currently no changes to the above information, keep this form in your files. If a change occurs, complete the form and send it to the address listed as soon as possible.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 15, 18-A, 28 and 28-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer the insurance awards and sales tax liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from areas outside New York State call (518) 438-8581.

Interest and Penalty Computation

Interest is always due on any underpayment of tax and is computed at the rate as determined pursuant to section 1142 of the Tax Law. It 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. Penalty is due as follows:

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:
For 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.
For 61 or more days late, the greater of:
— 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; but not less than $50.

C For failure to pay tax, even though the return is filed on time, the penalty is 10% (.10) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.30).

Need Help?

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, forms or publications, call the Business Tax Information Center at 1 800 972-1233. The call is toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. For information, 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.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Cut Here

Enter below the new owner/officer/responsible person information if there have been any changes

Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )
Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )
Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )
Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )