



# Quarterly Schedule A For Part-Quarterly Filers

# A

## 0996

**Use this form to report transactions for the period December 1, 1995, through February 29, 1996, only.**

Attach this schedule to Form ST-810, *New York State and Local Sales and Use Tax Return - Quarterly for Part-Quarterly Filers.*

Print name, address and identification number as shown on Form ST-810

Please read instructions on back.

|                |  |                       |       |  |  |          |  |
|----------------|--|-----------------------|-------|--|--|----------|--|
| Name           |  | Identification number |       |  |  |          |  |
| Street address |  | City                  | State |  |  | ZIP code |  |

Credits that can be identified by locality should be taken on the appropriate line below. Show net credits (negative entries) in parentheses.

| <b>Part I</b>   | <b>Hotel Room Occupancy, Food and Drink</b>                                    | <b>% Rate (b)</b> | <b>Taxable Receipts (to nearest dollar) (c)</b> | <b>Tax (b × c) (dollars and cents) (e)</b> |  | <b>Location Code</b> |
|---|--|-------------------|---|--|--|----------------------|
|   | Long Beach (city only)   | 8½                |   |  |  | 8244                 |
|   | Nassau County (outside city of Long Beach)                                     | 8½                |   |  |  | 8242                 |
| <b>Hotel Room Occupancy Only</b>  |  |                   |   |  |  |                      |
|   | Niagara Falls (city only)  | 7                 |   |  |  | 2918                 |
|   | Lockport (city only)   | 7                 |   |  |  | 2933                 |
|   | Niagara County (outside cities of Niagara Falls and Lockport)                  | 7                 |   |  |  | 2916                 |
| <b>Food and Drink Only</b>  |  |                   |   |  |  |                      |
|   | Niagara Falls (city only)  | 7                 |   |  |  | 2919                 |
|   | Lockport (city only)   | 7                 |   |  |  | 2934                 |
|   | North Tonawanda (city only)  | 7                 |   |  |  | 2943                 |
|   | Niagara County (outside cities of Niagara Falls, Lockport and North Tonawanda) | 7                 |   |  |  | 2917                 |
| <b>Part II Admissions, Club Dues and Cabaret Charges</b>                            |  |                   |   |  |  |                      |
|   | Niagara Falls (city only)  | 7                 |   |  |  | 2925                 |
|   | Lockport (city only)   | 7                 |   |  |  | 2935                 |
|   | Niagara County (outside cities of Niagara Falls and Lockport)                  | 7                 |   |  |  | 2913                 |
| Add Parts I and II, column (c) - Include this amount on Form ST-810, Part I, Box B  |  |                   |   |  |  |                      |
| Add Parts I and II, column (e). Include this amount on Form ST-810, Part I, line 1. |  |                   |   |  |  |                      |

If you are filing Schedule A, whether or not you are reporting any tax on pages 2 or 3 of your return, see *Vendor Collection Credit* in the instructions before entering the total tax due on line 1 of Form ST-810.

## Instructions

Schedule A should be completed by:

- vendors and operators of hotels, motels, restaurants, taverns and other establishments within the counties of Nassau and Niagara who are required to collect tax on hotel room occupancy, food or drink;
- other establishments within the counties that sell heated foods for off-premises consumption (supermarkets, caterers, etc.) and
- recipients of admission charges, club dues and cabaret charges within Niagara County.

A vendor who must file Schedule A must also complete Form ST-810, reporting other taxable receipts on Form ST-810, Part II. Instructions that apply to Form ST-810 also apply to Schedule A.

The cities listed on Schedule A impose a tax on one or more of the sales shown above but do not impose a general sales tax. Therefore, to make proper distribution of revenue, the receipts from these sales made anywhere in Nassau or Niagara counties (the counties in which these cities are located) must be reported on this schedule. Since the city of Lockport imposes a tax on both the sales of food and drink and on hotel room occupancy, but the city of North Tonawanda imposes a tax on only food and drink, in Niagara County sales of hotel occupancy must be reported separately from sales of food and drink.

**Part I:** In Nassau County, a hotel, restaurant, tavern operator or caterer must use this schedule to report the taxable receipts from hotel occupancies or restaurant sales, including sales of alcoholic beverages. Receipts in the city of Long Beach must be reported on the Long Beach (city) line and receipts outside the city must be reported on the Nassau County (outside Long Beach) line.

In Niagara County, a vendor must report sales of hotel occupancy separate from sales of food and drink. Report the receipts from hotel occupancy in the respective cities (Niagara Falls and Lockport) on the individual lines provided for these cities and the sales in the remainder of the county on the Niagara County line. Report the receipts from sales of food and drink in the same manner (i.e., in the cities of Niagara Falls, Lockport and North Tonawanda on the individual city lines and, in the remainder of the county, on the Niagara County line).

Other taxable receipts throughout those counties, such as those from the candy counter or cigarette counter, must be

reported on Form ST-810, Part II, on the Nassau County or Niagara County line.

**Part II:** A vendor having receipts from admissions, club dues or cabaret charges in the cities of Niagara Falls and Lockport must collect the 7% combined (state and city) tax. These receipts must be reported on the appropriate lines of the schedule: *Niagara Falls (city only)* or *Lockport (city only)*. Vendors making these sales in the remainder of Niagara County must collect the 7% combined (state and county) tax and report it on the *Niagara County* line.

### Taxable receipts - column (c)

Report on each appropriate line taxable receipts for the type of tax imposed by the locality shown on that line. Add the amounts reported in column (c) for Parts I and II. Include this total in the amount reported on Form ST-810, Part I, box B.

### Tax - column (e)

Multiply the amount in column (c) by the combined state and local tax rate shown in column (b) for Parts I and II.

Add the amounts reported in column (e) for Parts I and II. Include this total in the amount reported on Form ST-810, Part I, line 1, after you compute your vendor collection credit.

### Vendor Collection Credit

To determine your vendor collection credit, complete the worksheet on page 4 of Form ST-810, *New York State and Local Sales and Use Tax Return Quarterly for Part-Quarterly Filers*, and compute the vendor collection credit on page 3. If you report sales tax due on Schedule A, but report **no** tax due on pages 2 or 3 of Form ST-810 (**or less** tax due than the amount of the vendor collection credit) the figure on page 3, line G, will be a **negative** amount. To determine your net tax due, you must subtract the negative amount on line G from the total tax reported in column (e) of Schedule A. (If you report tax due on more than one schedule, add the amounts from **all** the schedules before you subtract.) Enter the result in Part I, line 1, of Form ST-810.

### Credits

Credits that can be identified by locality should be taken on the appropriate line(s) on the front of this form. Show net credits (negative amounts) in parentheses. Include credits taken on this form in the total amount entered on the front of Form ST-810, Part I, box D.