New York State Department of Taxation and Finance

Quarterly Schedule A For Part-Quarterly Filers

A

1298

Taxes on Selected Sales and Services in Nassau and Niagara Counties

(Food and Drink; Hotel Room Occupancy; Admissions, Club Dues, and Cabaret Charges)

Use this form to report transactions for the period **March 1, 1998,** through **May 31, 1998, 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.	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (b × c) (dollars and cents) (e)	Location Code
Part I — Hotel Room Occupancy and/or Food and/or Drink				
Long Beach (city only)	8½			8244
Nassau County (outside city of Long Beach)	8½			8242
Hotel Room Occupancy Only				
Niagara Falls (city only)	7			2918
Lockport (city only)	7			2933
Niagara County (outside cities of Niagara Falls and Lockport)	7			2916
Food and/or Drink Only				
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
Part II—Admissions and/or Club Dues and/or Cabaret Charges				
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 on the back of this form before entering the total tax due on line 1 of Form ST-810.

Instructions

Schedule A must be completed by vendors in Nassau and Niagara Counties who:

— operate hotels, motels, or similar establishments required to collect tax on room occupancy;

— operate restaurants, taverns, or similar establishments required to collect tax on food and drink (including alcoholic beverages); and

— operate catering services, delicatessens, hot dog stands, supermarkets, or similar establishments that sell heated foods, sandwiches, or similar restaurant-type prepared foods.

Schedule A must also be completed by vendors in Niagara County (only) who receive admission charges, club dues, and cabaret charges.

If you must file Schedule A, you must also complete Form ST-810, *New York State and Local Sales and Use Tax Return, Quarterly for Part-Quarterly Filers,* reporting any other taxable sales and purchases in Part II. See the specific instructions that follow for how to report your total Schedule A amounts on Form ST-810.

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 this schedule must be used as follows: 1) taxable receipts from room occupancies must be reported by the operators of hotels and similar establishments; and 2) taxable receipts from sales of food and drink (including alcoholic beverages) must be reported by the operators of establishments such as hotels, motels, restaurants, taverns, catering services, delicatessens, hot dog stands, and supermarkets. Receipts in the city of Long Beach must be reported on the *Long Beach (city only)* line and receipts outside the city must be reported on the *Nassau County (outside city of Long Beach)* line.

In Niagara County, a vendor must report taxable receipts from sales of hotel occupancy separate from sales of food and drink. Report the receipts from hotel occupancy in the cities of 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 a 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, with the exception of the vendor collection credit.