



ST-100 Quarterly Instructions

Instructions for Form ST-100 New York State and Local Quarterly Sales and Use Tax Return

For tax period:
June 1, 2000, through August 31, 2000

The New York State Tax Department is dedicated to answering any questions you have about sales and use taxes. For assistance, please call our Business Tax Information Center at

1 800 972-1233

or

For updated tax news, downloadable tax forms, links to related sites, and other information, visit our Web site at

<http://www.tax.state.ny.us>



Please read this section before completing your return.

Filing requirements

Monthly filing: If your combined total of taxable receipts, purchases subject to tax, rents, and amusement charges are \$300,000 or more in a quarter, or if you are a distributor as defined under Article 12-A and you have sold a total of 100,000 gallons or more of motor fuel or diesel motor fuel (taxable or nontaxable), you must file monthly returns beginning with the first month of the next sales tax quarter. You must then continue to file monthly returns until you no longer meet the above conditions for four consecutive quarters. Call 1 800 972-1233 immediately to change to monthly filing status and to obtain the necessary forms.

Preaddressed labels

Two copies of the sales and use tax return are mailed to each registered vendor. On the copy you file, place the enclosed peel-and-stick preaddressed label in the appropriate section on the front of the return (also be sure to include your identification number and name on any schedule you may be required to file). Keep the other copy of the return for your records.

If you did not receive a return with a preaddressed label, complete the identification number, name, and address boxes on the front of the return.

Instructions

**Entries in these examples are fictional.
Do not use these figures when completing your return.**

No tax due?	Check the box to the right and complete Step 1; in Step 3 on page 3, enter none in boxes 13, 14, and 15; and complete Step 9. You must file by the due date even if no tax is due. There is a \$50 penalty for late filing of a no-tax-due return. See 1 in instructions. <input type="checkbox"/>
Final return?	Check the box to the right if you are discontinuing your business and this is your final return; complete this return and the back of your <i>Certificate of Authority</i> . Attach the <i>Certificate of Authority</i> to the return. See 2 in instructions. <input type="checkbox"/>
Has your address or business information changed?	If so, check the box to the right and enter new mailing address on preprinted label above. See 3 in instructions. <input type="checkbox"/>

Certificate of Authority, and attach it to your Form ST-100. (If you are unable to return your certificate, attach an explanation.)

3 Change of address or business information

If you need to update your sales tax mailing address, enter your correct address on the label we provided. If you need to change your address for other New York taxes, or change other business information such as the name, ID number, physical address, owner/officer information, or paid preparer address, complete and send in Form DTF-95, *Change of Business Information*. Obtain forms through fax-on-demand, Internet access, or call one of the telephone assistance numbers listed in the *Need help?* section on page 4.

1 No tax due?

You must file a return even if you had no taxable sales and made no purchases subject to tax. Check the box, enter your gross sales and services in box 1, and write **none** in boxes 13, 14, and 15 on page 3, Step 3. Then go to Step 9.

Note: You may be subject to penalty and interest if you do not file a return by the due date or do not pay in full.

Telefilers: If you are enrolled in the Telefile program and you have no tax due this period, call 1 888 829-3769 and follow the verbal instructions. Keep the confirmation number given at the end of the transaction as your proof of filing. **Do not** file a paper return for this period.

2 Final return?

If you have permanently discontinued your business, check the box that follows **Final return?**, complete the back of your sales tax

Step 1 of 9 Gross sales and services		Enter total gross sales and services (to nearest dollar) in box 1 <input type="text" value="3,938.00"/>	4
Do not include sales tax in the gross sales and services amount. See 4 in instructions.			
Step 2 of 9 Identify required schedules		Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. Need to obtain schedules? See <i>Need help?</i> on page 4 of this form.	
Quarterly schedule	Description	Check the box for each schedule you are attaching	
<input type="checkbox"/>	Use Schedule A to report tax and taxable receipts from sales of food and drink (restaurant)	<input type="checkbox"/>	
<input type="checkbox"/>	SCHEDULE	<input type="checkbox"/>	

N are included on the front of Form ST-100. For more detailed information, see the specific schedule. Check the appropriate box on page 1 of Form ST-100 for any schedules you are required to file. Complete the required schedules, if any, and proceed to Step 3. If you are filing Quarterly Schedule CT or Quarterly Schedule NJ, or both, **do not** enter the sales information from the schedules onto Form ST-100, but **do** include the amount of tax due to New Jersey and Connecticut, along with the amount due from Form ST-100, in your check or money order.

Schedule CT is used by those taxpayers registered in the Connecticut/New York reciprocal tax agreement to report sales subject to Connecticut tax.

Schedule NJ is used by those taxpayers registered in the New Jersey/New York reciprocal tax agreement to report sales subject to New Jersey tax.

4 Enter gross sales and services

Enter the total taxable, nontaxable, and exempt sales from your New York State business locations and from locations outside New York State delivered into the state in box 1. **Do not include sales from**

Schedule FR, Sales and Use Tax on Motor Fuel and Diesel Motor Fuel. Sales tax should also be excluded from this amount.

5 Identify required schedules

Determine which schedules, if any, you are required to complete and file with Form ST-100. Brief descriptions of Schedules A, B, FR, H, and

Step 3 of 9 Calculate sales and use taxes		Column C Taxable sales and services (to nearest dollar)	+	Column D Purchases subject to tax (to nearest dollar)	X	Column E Tax rate	=	Column F Sales and use tax (C + D) x E
Enter total of schedule (if any) in box 2 <input type="checkbox"/>								
Enter totals from all schedules (if any) $A + B + H + N =$		1000.00		0.00				182.50
Column A Taxing jurisdiction	Column B Code	8	9	10	11			
New York State only	NE 0002	.00	.00	4%				
Albany County	AL 0179	1549.00	0.00	8%				123.92
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	NE 8009	.00	.00	8 1/4%				
New York State/MCTD (fuel, utilities & theatrical supplies)	NE 8040	300.00	65.00	4 1/4%				15.51
New York City — local tax only (Enter box 9 amount in Step 7B)	NE 8010	.00	.00	4%				
12 Column subtotals from page 2, boxes 6, 7, and 8:		10 2549.00	11 0.00			12 306.42		
If the total of box 13 + box 14 = \$300,000 or more, see page 1 of instructions.		13 2849.00	14 65.00			15 321.93		
Credit summary — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see 12c)								.00

• Purchases in New York State in one jurisdiction/use in another jurisdiction: Report the full amount of any tangible personal property or services purchased for use in your business, if the tax rate is higher in the jurisdiction where the property or services is used than the tax rate in the jurisdiction where you purchased the property or services.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases in Step 5. See 16.

Do not include in Column D purchases of property or services purchased for resale or which are exempt.

Contractors: Also report materials purchased in one jurisdiction that are incorporated into realty in another.

10 Column E — Tax rate

Tax rates for the period are printed in Column E in percentage formats.

11 Column F — Sales and use taxes

For each jurisdiction for which you reported sales, purchases, or credits, add the amounts in Columns C and D, then multiply the total by the tax rate in Column E, one line at a time. Enter the result in Column F: (C + D) x E = F.

This result may be a net credit, which you should identify by enclosing it in parentheses. **Note:** Any net credits should be subtracted when totaling the column.

12 Column totals

a. On page 2, separately subtotal Columns C (box 6), Column D (box 7), and Column F (box 8). Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotaling each column. Transfer the box 6, 7, and 8 amounts to page 3, boxes 10, 11, and 12, respectively.

b. On page 3, separately total Column C (box 13), Column D (box 14), and Column F (box 15). Include the column subtotals from page 2 (entered in boxes 10, 11, and 12) when totaling each column. Enter the box 15 amount in Step 6.

c. Enter the total dollar amount of credit against the tax claimed in Step 3 or on any schedules filed (except on Schedule FR). Show any net credits in parentheses. Attach a statement and any other supporting documentation explaining the basis for the amount of credit claimed. Do not include credits for the vendor collection credit, prepaid sales tax on motor fuel or diesel motor fuel or cigarettes, or any other credit claimed in Step 5 on page 3.

6 Calculate sales and use taxes

If you are filing Schedule FR, enter the amount from box 16 of Schedule FR in box 2 on page 2 of Form ST-100.

If you are filing Schedule A, B, H, or N (or any combination of these), enter the combined totals from the completed schedules in boxes 3, 4, and 5 on page 2 of Form ST-100. (Do not include amounts from Schedules CT and NJ.)

7 Columns A & B — Taxing jurisdiction and code

Report each sale of property and services, and each purchase subject to tax, for the jurisdiction in which the sale was made and delivered and where the purchase was used. **Do not report on these jurisdiction lines any sale or purchase already reported on a schedule.**

Reporting New York City taxes

Use the *New York City — local tax only* 4% tax rate line to report sales in the city of New York for:

- 1) fuel and utility services used in the production of property for sale;
- 2) installation, repair, and maintenance services to property used in farming. Do not report these transactions on the *New York City/State combined tax* 8 1/4% tax rate line.

Use the *New York State/MCTD* 4 1/4% tax rate line to report purchases of fuel and utility services subject to sales tax at 8 1/4%, for which you paid 4% New York City tax, and for sales or purchases of theatrical supplies which are exempt from New York City tax. **Note:** Report fuel or utilities used for residential purposes on Schedule B.

8 Column C — Taxable sales and services

Report taxable sales for each jurisdiction in New York State where delivery of sales and services occurred. **Do not** include sales tax in this amount.

Credits against sales and services

Credits that can be identified by locality should be taken on the appropriate line in Step 3. If the result is a negative number, enter it in parentheses. Examples of such credits include:

- Tax paid on property purchased in bulk and stored, but not used by the purchaser, and subsequently shipped for use in another jurisdiction.
- Tax paid on property fabricated, assembled, processed, printed, or imprinted in one jurisdiction, that was shipped for use in another jurisdiction.
- Tax paid on cancelled sales, returned merchandise, and bad debts.
- Tax paid on construction materials resold or incorporated into realty in another jurisdiction. (Unless the materials were used out of state or otherwise exempt, tax should be reported on the materials.)

Note: To claim an EDZ credit, a credit from your prior return, or a credit that you are unable to associate with a particular jurisdiction see 16.

See 12c for information about documenting any credits claimed.

9 Column D — Purchases subject to tax

• Purchases outside New York State: Report the full amount of purchases made outside New York State of tangible personal property and services used in your business in New York State.

Step 4 of 9 Calculate special taxes	Internal code	Column G Taxable receipts (to nearest dollar)	Column H Tax rate	Column J Special taxes due (G x H)
Passenger car rentals 13	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	310.00	5%	14 15.50
Total special taxes: 16				15.50

- 13 Calculate special taxes**
Enter taxable receipts from sales or uses of passenger car rentals and of information and entertainment services furnished via telephony and telegraphy on the appropriate lines in Column G. Multiply the taxable receipts (Column G) by 5% (.05). Enter the resulting tax in Column J.
- 14** Add the two lines in Column J and enter the total in box 16. Also enter the box 16 amount in Step 6.

Step 5 of 9 Calculate tax credits and advance payments	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes 15	CR C8888	
Credit against sales or use tax (see 16 in instructions) 16		
Advance payments (made with Form ST-330) 17		63.50
Unclaimed vendor collection credit (attach Form PR-912) 18	UN 7802	25.00
Total tax credits and advance payments: 17		19 88.50

- Credit for additional tax paid on property incorporated into realty according to a preexisting lump-sum or unit price contract, where the additional tax is the result of a rate increase.
- Note:** Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, should also be filed for any of these transactions.

Calculate tax credits and advance payments

- 15 Credit for prepaid sales tax on cigarettes**
Enter your credit for prepaid sales tax on cigarettes, if any, in Column K.
- 16 Credits against sales or use tax**
Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for credit claimed.
Enter the total amount of other credits or refunds of sales tax you are claiming (excluding the vendor collection credit). You must keep records to validate all credits and refunds claimed, and attach to your return the forms or explanations that verify them. Do not enter any credits that were claimed on jurisdiction lines in Step 3.
Credits that may be claimed in Step 5 include:
• Credit for sales tax paid against additional tax on purchases reported in Column D (included are credits for taxes paid in another jurisdiction in New York State or to another state).

Example: You purchased tangible personal property in a jurisdiction with a 6% tax rate; you later use this property at your business located in a jurisdiction with an 8% tax rate. You must report the purchase in Column D on the appropriate 8% jurisdiction line, and take a credit for the 6% sales tax originally paid on the purchase.

- Credits where the tax rate for the jurisdiction in which tax was paid is different from the tax rate in the period in which the credit is claimed.

Example: You paid 8% tax, filed your return, then the payment was cancelled. The tax rate changed to 7%. You are still entitled to claim the 8% credit.

- Credit for an overpayment of tax made in a prior quarter that you have not previously claimed.

Note: Any credit against tax taken in Step 5 should be based on the amount of tax paid or paid over at the time of the original transaction.

- Credit for state tax and some local taxes paid on certain construction materials in economic development zones (EDZ) (see Publication 30, *A Guide to Sales and Use Tax Incentives within Economic Development Zones*).

- 17 Advance payments**
Enter the total amount of any advance payments that were reported on and paid with Form ST-330, *Sales Tax Record of Advance Payment*.
- 18 Unclaimed vendor collection credit**
If you received a Form PR-912, *Notice of Unclaimed New York State Sales Tax Vendor Collection Credit*, enter the *Total unclaimed vendor credit amount* on the appropriate line in Step 5. Attach a copy of Form PR-912 to the return.
- 19 Total tax credits and advance payments**
Add Column K and enter the total in box 17. Also enter the box 17 amount in Step 6.

Step 6 of 9 Calculate taxes due	Add Sales and use tax column total (box 15) to Total special taxes (box 16) and subtract Total tax credits and advance payments (box 17).	20 Taxes due
Box 15 amount \$ <u>321.93</u> + Box 16 amount \$ <u>15.50</u> - Box 17 amount \$ <u>88.50</u> =		18 248.93

- 20 Calculate taxes due**
Enter the amounts from box 15, *Sales and use taxes*; box 16, *Total special taxes*; and box 17, *Total tax credits and advance payments* in the appropriate spaces. Add boxes 15 and 16, and subtract box 17. Enter the result in box 18.

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest	You are eligible for vendor collection credit ONLY if you file by September 20, 2000, and you pay the full amount due with the return. If you are not eligible, enter "0" in box 19 and go to 7D .	
<p>7A If you are not filing any schedules, start at the asterisk (*) in 7B.</p> <p>Schedule B + 300.00 21</p> <p>Schedule H +</p> <p>Schedule N +</p> <p>Total adjustment = <u>300.00</u></p>	<p>7B Schedule FR, Part 3, box 7 + 2849.00</p> <p>*Form ST-100, Step 3, box 13 + 300.00</p> <p>Total adjustment from 7A -</p> <p>NYC local tax, Step 3, box 9 -</p> <p>Eligible sales amount (move to 7C) = <u>2549.00</u></p>	
<p>7C Eligible sales amount from 7B above x State tax rate = \$ <u>2549.00</u> x 4% = \$ <u>101.96</u> x Credit rate = \$ <u>3.57</u> **</p> <p>**In box 19, enter the amount calculated, but not more than \$150 →</p>		19 3.57
<p>OR</p> <p>7D Pay penalty and interest if you are filing late</p> <p>Call 1 800 972-1233 or access our Web site at http://www.tax.state.ny.us for total penalty and interest calculated on box 18, Taxes due amount. Enter <i>Penalty and interest</i> amount in box 20.</p>		22 Penalty and interest

7C — Calculate your vendor collection credit by multiplying the *Eligible sales amount* from 7B by the state tax rate, then multiplying the result by the *credit rate*. If the credit amount is \$150 or less, enter the credit in box 19. If it is more than \$150, enter \$150 in box 19.

Calculate vendor collection credit or pay penalty and interest

- 21 Vendor collection credit**
The Tax Law provides you with a credit for your collection of state sales tax from your customers. You may not include in the credit computation any use tax paid or any local tax collected. The maximum vendor collection credit you can claim on your return is \$150.
You can receive this credit **only** if you file your return on time and pay the full amount due. If you file on time but do not pay the full amount due, or if you file late, you cannot claim this credit. Enter "0" in box 19 and go to Step 7D.
If you qualify, calculate your vendor collection credit in Step 7. If the result is less than \$150, enter the result in box 19. If the result is equal to or more than \$150, enter only \$150 in box 19.

7A — If you completed Schedules B, H, or N, enter the appropriate amount (see each schedule for the amount to enter). Schedule A is not included as no adjustment is needed. Add the amounts in 7A and enter the total on the *Total adjustment* line. Note: If you did not complete any schedules, skip Step 7A and start at the asterisk in 7B.

7B — If you completed Schedule FR, enter the amount from box 7 of that form. Fill in the lines as applicable, and add or subtract them according to the math symbols provided. Enter and **add** the amount from Form ST-100, page 3, box 13. Enter and **subtract** the *Total adjustment* from 7A, if any. Enter and **subtract** the amount from Form ST-100, page 3, box 9*. Enter the result of the addition and subtractions on the *Eligible sales amount* line. Transfer this amount to 7C.

***New York City only:** If you reported sales on the *New York City* 4% tax rate line (page 3, in box 9), enter this amount in Step 7B. As local sales, they do not qualify for the vendor collection credit.

- 22 Determine penalty and interest**
If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit. Penalty and interest are calculated on the amount of tax due, from box 18. The minimum penalty for late filing is \$50. Late payment and underpayment also result in interest charges; interest rates are adjusted quarterly and compounded daily.
To determine your penalty and interest amount, call 1 800 972-1233. A Tax Department representative will calculate the correct amount for you. Or you can use our Web site at <http://www.tax.state.ny.us> to determine your penalty and interest. Enter the total penalty and interest in box 20.

Step 8 of 9 Calculate total amount due	Make check or money order payable to New York State Sales Tax . Write on your check your ID#, ST-100 , and second quarter .	Total amount due
Final calculation:	Taking vendor collection credit? Subtract box 19 from box 18. Paying penalty and interest? Add box 20 to box 18.	247 40

23 Calculate total amount due
If you were eligible for and claimed the vendor collection credit in Step 7, subtract the box 19 credit amount from box 18 (*Taxes due*) and enter the result.

If you are filing late and you entered penalty and interest in box 20, add box 20 to box 18 (*Taxes due*) and enter the result.

If you are not claiming the vendor collection credit and not entering penalty and interest, enter the box 18 amount as your *Total Amount Due*.

Payment information

If you do not file Schedule CT or NJ, make your check or money order for the *Total amount due* payable to **New York State Sales Tax**. If you are filing Schedule CT or NJ, or both, include in your

payment amount any tax due with those schedules and with Form ST-100.

On your check or money order, write your sales tax ID#, **Form ST-100**, and **second quarter**. Enclose your payment with Form ST-100 to ensure that your payment is properly credited to your account.

If the total amount due is an overpayment, you may either claim a credit or apply for a refund. To claim a credit, enter this amount on Part 5 of your next return and attach substantiation.

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

- **Form FT-949**, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations*.
 - **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*.
 - **Form-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 or FT-950; FT-1007 or FT-1010) to your return.** This application must be filed **separately** and mailed to the address shown on that form.

Step 9 of 9 Sign and mail this return <i>Please be sure to keep a completed copy for your records.</i>	Must be postmarked by Wednesday, September 20, 2000 , to be considered filed on time. See below for complete mailing information.
Printed name of taxpayer 24 _____ Title _____	
Signature of taxpayer _____ Date _____	

24 Sign and mail this return.
Signatures required

If you are a sole proprietor, you must sign the return and print your name, title, date, and telephone number.

If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, date, and telephone number.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, address, and telephone number.

Please be sure to keep a copy of your completed return for your records.

 **Where to mail your return and attachments**

Use the enclosed preprinted return envelope to mail your return and attachments. If you are using your own envelope, see page 4 of Form ST-100 to determine where to send your completed return, attachments, and payment. If you are not using the U.S. Postal Service, see *Private delivery service address* below.

Private delivery service address

If you are using a **private delivery service** rather than the U.S. Postal Service, you must send your return to a different address than those shown on page 4 of Form ST-100.

Address your return envelope to:

THE CHASE MANHATTAN BANK
NYS GOVERNMENT TAX PROCESSING
12 CORPORATE WOODS BLVD - 4TH FLOOR
ALBANY NY 12211-2524

Need help?



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

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: <http://www.tax.state.ny.us>



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



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 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227

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, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer sales and use taxes or liabilities under the Tax Law, and for any other purpose authorized by law.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.