



Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption

Quarterly Schedule Q

File as an attachment to Form ST-100

For tax period: December 1, 2001, through February 28, 2002

Due date: Wednesday, March 20, 2002



402

Form header with fields for Sales tax identification number and Legal name

Who must file

Complete Form ST-100.9, Quarterly Schedule Q, if you file Form ST-100, New York State and Local Quarterly Sales and Use Tax Return, and you sold any tangible personal property or services eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE).

Note: If you must file Form ST-100.9, you must also complete Form ST-100. Report in Step 3 of Form ST-100 any taxable sales and purchases you are not reporting on this or any other schedule.

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on ST-100, page 2, Column C, in box 3. Also, transfer the Column C total to Form ST-100, page 4, Step 7A, on the Schedule Q line.

Column D — Purchases subject to tax — Report in Column D purchases of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line.

Total Column D and enter the amount in box 8. Include this amount on Form ST-100, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

Total Column F and enter in box 9. Include this amount on Form ST-100, page 2, Column F, in box 5.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 or your business's Certificate of Authority for sales and use tax.

Column C — Sales subject to tax — Report in Column C sales of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line.

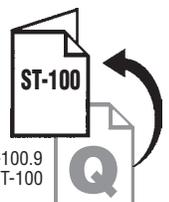
Vendor collection credit adjustment

Transfer the Column C total to Form ST-100, page 4, Step 7A, on the Schedule Q line. You may take the vendor collection credit only against sales on which state sales tax is due.

Filing this schedule

File a completed Form ST-100.9 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert Form ST-100.9 inside Form ST-100

Calculate sales and use taxes <i>Refer to instructions on pages 1 and 4 if you have questions or need help.</i>		Column C Taxable sales and services	+	Column D Purchases subject to tax	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × E
Column A Taxing jurisdiction	Column B Code							
Albany County	AL K0179	.00		.00		4%		
Allegany County	Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction.							
Broome County	BR K0313	.00		.00		4%		
Cattaraugus County (outside the following)	CA K0499	.00		.00		4%		
Olean (city)	OL K0419	.00		.00		4%		
Salamanca (city)	SA K0429	.00		.00		4%		
Cayuga County (outside the following)	Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction.							
Auburn (city)	Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction.							
Chautauqua County	CH K0602	.00		.00		3%		
Chemung County	CH K0793	.00		.00		3%		
Chenango County (outside the following)	CH K0805	.00		.00		3%		
Norwich (city)	NO K0844	.00		.00		3%		
Clinton County	CL K0993	.00		.00		3%		
Columbia County	CO K1003	.00		.00		4%		
Cortland County	CO K1122	.00		.00		4%		
Delaware County	DE K1202	.00		.00		2%		
Dutchess County	DU K1310	.00		.00		3%		
Erie County	Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction.							
Essex County	ES K1502	.00		.00		3%		
Franklin County	FR K1602	.00		.00		3%		
Fulton County (outside the following)	FU K1706	.00		.00		3%		
Gloversville (city)	GL K1715	.00		.00		3%		
Johnstown (city)	JO K1724	.00		.00		3%		
Genesee County	GE K1895	.00		.00		4%		
Greene County	GR K1903	.00		.00		4%		
Hamilton County	HA K2002	.00		.00		3%		
Herkimer County	Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction.							
Jefferson County	JE K2202	.00		.00		3%		
Lewis County	LE K2303	.00		.00		3%		
Livingston County	LI K2402	.00		.00		3%		
Madison County (outside the following)	MA K2582	.00		.00		3%		
Oneida (city)	ON K2526	.00		.00		3%		
Monroe County	MO K2605	.00		.00		4%		
Montgomery County	MO K2793	.00		.00		3%		
Nassau County	NA K8248	.00		.00		4¼%		
Niagara County	Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction.							
Oneida County (outside the following)	ON K3003	.00		.00		4%		
Rome (city)	RO K3029	.00		.00		4%		
Sherrill (city)	SH K3045	.00		.00		4%		
Utica (city)	UT K3056	.00		.00		4%		
Onondaga County	ON K3102	.00		.00		3%		
Ontario County (outside the following)	ON K3272	.00		.00		3%		
Canandaigua (city)	CA K3232	.00		.00		3%		
Geneva (city)	GE K3242	.00		.00		3%		
Orange County	OR K3383	.00		.00		3%		
Orleans County	OR K3473	.00		.00		4%		
Oswego County (outside the following)	OS K3598	.00		.00		3%		
Fulton (city)	FU K3532	.00		.00		3%		
Oswego (city)	OS K3542	.00		.00		3%		
Column subtotals (also enter on page 3, boxes 4, 5, and 6) :		1		2		3		
		.00		.00				

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × E
Otsego County	OT K3603	.00		.00		3%		
Putnam County	PU K3716	.00		.00		3%		
Rensselaer County	RE K3875	.00		.00		4%		
Rockland County	RO K3910	.00		.00		3%		
St. Lawrence County	ST K4087	.00		.00		3%		
Saratoga County	SA K4103	.00		.00		3%		
Schenectady County	SC K4233	.00		.00		3½%		
Schoharie County	SC K4303	.00		.00		3%		
Schuyler County	SC K4403	.00		.00		4%		
Seneca County	SE K4512	.00		.00		3%		
Steuben County (outside the following)	ST K4688	.00		.00		4%		
Hornell (city)	HO K4630	.00		.00		4%		
Corning (city)	CO K4616	.00		.00		4%		
Suffolk County	SU K4768	.00		.00		4¼%		
Sullivan County	SU K4812	.00		.00		3%		
Tioga County	TI K4903	.00		.00		3½%		
Tompkins County (outside the following)	TO K5096	.00		.00		4%		
Ithaca (city)	IT K5013	.00		.00		4%		
Ulster County	UL K5113	.00		.00		3¾%		
Warren County (outside the following)	WA K5292	.00		.00		3%		
Glens Falls (city)	GL K5212	.00		.00		3%		
Washington County	WA K5302	.00		.00		3%		
Wayne County	WA K5402	.00		.00		3%		
Westchester County (outside the following)	WE K5589	.00		.00		2½%		
Mount Vernon (city)	MO K5524	.00		.00		4%		
New Rochelle (city)	NE K6893	.00		.00		4%		
White Plains (city)	WH K5564	.00		.00		3½%		
Yonkers (city)	YO K6564	.00		.00		4%		
Wyoming County	WY K5605	.00		.00		4%		
Yates County	YA K5702	.00		.00		3%		
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE K8006	.00		.00		4%		
Column subtotals from page 2, boxes 1, 2, and 3:			4		5		6	
		.00		.00				
Column totals for all jurisdictions:			7		8		9	
		.00		.00				

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Include this amount on Form ST-100, page 2, Column C, in box 3, and on Form ST-100, page 4, Step 7A, on the Schedule Q line.

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Include this amount on Form ST-100, page 2, Column D, in box 4.

▲
Include this amount on Form ST-100, page 2, Column F, in box 5.

Need help?



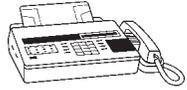
Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

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: 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

See Form ST-100-I, *Instructions for Form ST-100*, page 4.