



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, 2001, through August 31, 2001

The Department is initiating a pilot program allowing vendors to electronically file Forms ST-100 and ST-102 and pay any tax due. E-filing is a fast, convenient, and accurate method of filing your sales tax return. It is also secure, eliminating the need for you to send a return and check through the mail.

Vendors who sell flags should be aware of the following change. Effective September 1, 2001, in addition to the current exemption on sales of cloth flags of the United States of America or New York State, sales of these flags that are made from light, flexible materials other than cloth are also exempt from New York State and local sales and use tax. In addition, a flag of the United States of America or New York State sold together with accessories used solely for its display will also be exempt, provided they are sold together for a single price. See TSB-M-01(5)S for more information.

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

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

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 schedules you may be required to file). Keep a 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 ❶ in instructions. <input type="checkbox"/>
Multiple locations?	If you are reporting sales tax for more than one business location and your identification number does not end in C, check the box to the right and attach a list of your locations. <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 ❷ 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 ❸ 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.)

❸ 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, *Business Tax Account Update*. If only your address has changed, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*. 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.

❶ 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.

❷ 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 in box 1	4	3,938.00
Do not include sales tax in the gross sales and services amount. See ❹ 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 checked="" type="checkbox"/>	Use Form ST-100.2, <i>Quarterly Schedule A</i> , to report tax and taxable receipts from sales of food and drink			

❹ 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. **Sales tax should be excluded from this amount. Also, do not include sales from Form ST-100.10, *Quarterly Schedule FR*.**

❺ 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, N, Q, and T 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 Form ST-100.4, *Quarterly Schedule NJ*, or Form ST-100.11, *Quarterly Schedule CT*, 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.

Form ST-100.4 is used by those taxpayers registered in the New Jersey/New York reciprocal tax agreement to report sales subject to New Jersey tax.

Form ST-100.11 is used by those taxpayers registered in the Connecticut/New York reciprocal tax agreement to report sales subject to Connecticut tax.

Step 3 of 9 Calculate sales and use taxes		Column C	Column D	Column E	Column F
Refer to instructions (Form ST-100-I) if you have questions or need help.		Taxable sales and services	Purchases subject to tax	Tax rate	Sales and use tax (C + D) × E
Enter total from Form ST-100.10 (if any) in box 2 FR 6					
Enter totals (if any) from: A + B + B-ATT + H + N + Q + T + T-ATT = 3		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	8¼%	
New York State/MCTD (fuel and utilities)	NE 8040	300.00	65.00	4¼%	15.51
New York City — local tax only (enter box 9 amount in Step 7B)	NE 8010	.00	.00	4%	
New York City — local tax only (transportation and delivery of gas and electric services; enter box 9a amount in Step 7B)	NE 8012	.00	.00	3%	
12					
Column subtotals from page 2, boxes 6, 7, and 8: 10		2549.00	0.00		306.42
If the total of box 13 + box 14 = \$300,000 or more, see page 1 of instructions. 13		2849.00	65.00		321.93
Column totals: 14					
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Step 4 of 9 Calculate special taxes	Internal code	Column G Taxable receipts	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	
Credits 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.

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 collection 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.

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 period 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, and later determined that you are entitled to a credit. During that time, the tax rate changed to 7%. You are still entitled to 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 empire zones (EZ) (see Publication 30).

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 \$ 321.93	+ Box 16 amount \$ 15.50	= Box 17 amount \$ 88.50
		18 248 93

20 Calculate taxes due
Enter the amounts from box 15, *Sales and use tax*; 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, 2001, and you pay the full amount due with the return. If you are not eligible, enter "0" in box 19 and go to 7D.

7A If you are not required to file any schedules, start at the asterisk (*) in 7B.	7B Schedule FR, Part 3, box 7	
Schedule B, Part 4, box 4	*Form ST-100, Step 3, box 13	+ 2849.00
Schedule B, Part 4, box 6	Total adjustment from 7A	- 375.00
Schedule B-ATT	NYC local tax, Step 3, boxes 9 and 9a	- 2474.00
Schedule H	Eligible sales amount (move to 7C)	= 2474.00
Schedule N		
Schedule Q		
Schedule T-ATT		
Total adjustment		= 375.00

21 **Vendor collection credit**

7C Eligible sales amount from 7B above	State tax rate	Credit rate	Vendor collection credit
\$ 2474.00	× 4% = (subtotal a)		VE 7702
\$ 98.96			
Schedule B, Part 4, box 6 from 7A above	× 3% = (subtotal b)		
\$ 75.00			
	(add subtotals a and b)	\$ 98.96 × 3½% = \$ 3.46**	19 3 46
** In box 19, enter the amount calculated, but not more than \$150			

OR **Pay penalty and interest if you are filing late**

22 **Penalty and interest**

7D Call 1 800 972-1233 or access our Web site at www.tax.state.ny.us for total penalty and interest calculated on the box 18, *Taxes due* amount. Enter *Penalty and interest* amount in box 20.

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

7C — Calculate your vendor collection credit following these steps: 1) multiply the *Eligible sales amount* from 7B by its state tax rate (subtotal a); 2) multiply the *Schedule B, Part 4, box 6* amount from 7A by its state tax rate (subtotal b); 3) add *subtotal a* and *subtotal b*; and 4) multiply the sum of subtotals a and b by the credit rate. If the credit amount is less than \$150, enter the credit in box 19. If the credit amount is equal to or more than \$150, enter \$150 in box 19.

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 www.tax.state.ny.us to determine your penalty and interest. Enter the total penalty and interest in box 20.

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, B-ATT, H, N, Q, or T-ATT, enter the appropriate amount (see each schedule for the amount to enter). Schedules A and T are 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 Form ST-100.10, 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, boxes 9 and 9a.* Enter the result of the addition and subtractions on the *Eligible sales amount* line. Transfer this amount to 7C.

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 08/31/01 .	23 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.	245 47

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 Form ST-100.4 or Form ST-100.11, make your check or money order for the *Total amount due* payable to **New York State Sales Tax**. If you are filing Form ST-100.4 or

Form ST-100.11, 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 **08/31/01**. 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, **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 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 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	Must be postmarked by Thursday, September 20, 2001 , to be considered filed on time. See below for complete mailing information.
<i>Please be sure to keep a completed copy for your records.</i>	
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 choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.)

Address your return to:

JPMORGAN
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: 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 Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement,

evaluation of the effectiveness of certain employment and training programs and other purposes 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 United States and Canada, call (518) 485-6800.