



New York State and Local Quarterly Sales and Use Tax Return

Table with columns for September, October, and November, and a row for Tax period (September 1, 2004 - November 30, 2004)

Form fields for Sales tax identification number, Legal name, dba (doing business as) name, Number and street, and City, state, ZIP code

December 2004 calendar grid showing days of the week and dates

305

Due date: Monday, December 20, 2004

You will be responsible for penalty and interest if your return is not postmarked by this date.

No tax due? If so, 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. ... []

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. []

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 Certificate of Authority. Attach the Certificate of Authority to the return. See 2 in instructions. []

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. []

Step 1 of 9 Gross sales and services. Enter total gross sales and services in box 1 1 .00

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 Need help? on page 4 of this form.

Table with columns: Quarterly schedule, Description, and Check the box for each schedule you are attaching. Rows include SCHEDULE A, B, FR, H, N, Q, and T.

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-100-1) if you have questions or need help. Please be sure to keep a completed copy of your return for your records.

For office use only

Proceed to Step 3, page 2 []

Step 3 of 9 Calculate sales and use taxes <i>Refer to instructions (Form ST-100-I) 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
Enter total from Form ST-100.10 (if any) in box 2							2
Enter totals from: + + + + + + + =		3		4			5
		.00		.00			
Column A Taxing jurisdiction	Column B Jurisdiction code						
New York State only	NE 0011	.00		.00		4¼%	
Albany County	AL 0171	.00		.00		8¼%	
Allegany County	AL 0211	.00		.00		8¼%	
Broome County	BR 0311	.00		.00		8¼%	
Cattaraugus County (outside the following)	CA 0491	.00		.00		8¼%	
Olean (city)	OL 0411	.00		.00		8¼%	
Salamanca (city)	SA 0421	.00		.00		8¼%	
Cayuga County (outside the following)	CA 0501	.00		.00		8¼%	
Auburn (city)	AU 0551	.00		.00		8¼%	
Chautauqua County	CH 0601	.00		.00		7¼%	
Chemung County	CH 0701	.00		.00		8¼%	
Chenango County (outside the following)	CH 0821	.00		.00		8¼%	
Norwich (city)	NO 0841	.00		.00		8¼%	
Clinton County	CL 0901	.00		.00		8%	
Columbia County	CO 1001	.00		.00		8¼%	
Cortland County	CO 1121	.00		.00		8¼%	
Delaware County	DE 1211	.00		.00		8¼%	
Dutchess County	DU 1301	.00		.00		8¼%	
Erie County	ER 1401	.00		.00		8¼%	
Essex County	ES 1511	.00		.00		8%	
Franklin County	FR 1601	.00		.00		7¼%	
Fulton County (outside the following)	FU 1701	.00		.00		7¼%	
Gloversville (city)	GL 1761	.00		.00		7¼%	
Johnstown (city)	JO 1771	.00		.00		7¼%	
Genesee County	GE 1801	.00		.00		8¼%	
Greene County	GR 1901	.00		.00		8¼%	
Hamilton County	HA 2001	.00		.00		7¼%	
Herkimer County	HE 2101	.00		.00		8¼%	
Jefferson County	JE 2211	.00		.00		8%	
Lewis County	LE 2311	.00		.00		8%	
Livingston County	LI 2401	.00		.00		8¼%	
Madison County (outside the following)	MA 2501	.00		.00		8¼%	
Oneida (city)	ON 2531	.00		.00		8¼%	
Monroe County	MO 2601	.00		.00		8¼%	
Montgomery County	MO 2791	.00		.00		8¼%	
Nassau County	NA 2801	.00		.00		8¾%	
Niagara County	NI 2901	.00		.00		8¼%	
Oneida County (outside the following)	ON 3001	.00		.00		8¼%	
Rome (city)	RO 3021	.00		.00		8¼%	
Sherrill (city)	SH 3041	.00		.00		8¼%	
Utica (city)	UT 3051	.00		.00		8¼%	
Onondaga County	ON 3111	.00		.00		8¼%	
Ontario County (outside the following)	ON 3271	.00		.00		7¼%	
Canandaigua (city)	CA 3231	.00		.00		7¼%	
Geneva (city)	GE 3241	.00		.00		7¼%	
Orange County	OR 3311	.00		.00		8¼%	
Orleans County	OR 3471	.00		.00		8¼%	
Oswego County (outside the following)	OS 3581	.00		.00		8¼%	
Fulton (city)	FU 3531	.00		.00		8¼%	
Oswego (city)	OS 3521	.00		.00		8¼%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6		7			8
		.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 3611	.00		.00		8¼%		
Putnam County	PU 3701	.00		.00		7½%		
Rensselaer County	RE 3871	.00		.00		8¼%		
Rockland County	RO 3901	.00		.00		8½%*		
St. Lawrence County	ST 4081	.00		.00		7¼%		
Saratoga County (outside the following)	SA 4101	.00		.00		7¼%		
Saratoga Springs (city)	SA 4121	.00		.00		7¼%		
Schenectady County	SC 4231	.00		.00		8¼%		
Schoharie County	SC 4311	.00		.00		8¼%		
Schuyler County	SC 4401	.00		.00		8¼%		
Seneca County	SE 4501	.00		.00		8¼%		
Steuben County (outside the following)	ST 4681	.00		.00		8¼%		
Corning (city)	CO 4601	.00		.00		8¼%		
Hornell (city)	HO 4631	.00		.00		8¼%		
Suffolk County	SU 4701	.00		.00		8¾%		
Sullivan County	SU 4801	.00		.00		7¾%		
Tioga County	TI 4911	.00		.00		8¼%		
Tompkins County (outside the following)	TO 5091	.00		.00		8¼%		
Ithaca (city)	IT 5011	.00		.00		8¼%		
Ulster County	UL 5101	.00		.00		8¼%		
Warren County (outside the following)	WA 5291	.00		.00		7¼%		
Glens Falls (city)	GL 5201	.00		.00		7¼%		
Washington County	WA 5301	.00		.00		7¼%		
Wayne County	WA 5411	.00		.00		8¼%		
Westchester County (outside the following)	WE 5591	.00		.00		7½%		
Mount Vernon (city)	MO 5511	.00		.00		8½%		
New Rochelle (city)	NE 6851	.00		.00		8½%		
White Plains (city)	WH 5551	.00		.00		8%		
Yonkers (city)	YO 6501	.00		.00		8½%		
Wyoming County	WY 5601	.00		.00		8¼%		
Yates County	YA 5711	.00		.00		8¼%		
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 8011	.00		.00		8⅝%*		
New York State/MCTD (fuel and utilities)	NE 8041	.00		.00		4½%		
New York City - local tax only (enter box 9 amount in Step 7B)	NE 8021	.00	9	.00		4⅛%*		
		.00		.00				
			10		11		12	
Column subtotals from page 2, boxes 6, 7, and 8:		.00		.00				
If the total of box 13 + box 14 = \$300,000 or more, see page 1 of instructions.			13		14		15	
Column totals:		.00		.00				
Credit summary — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see 12 c).								
Step 4 of 9 Calculate special taxes	<i>Internal code</i>			Column G Taxable receipts		Column H Tax rate	=	Column J Special taxes due (G × H)
Passenger car rentals	PA 0003			.00		5%		
Information & entertainment services furnished via telephony and telegraphy	IN 7009			.00		5%		
								16
								Total special taxes:
Step 5 of 9 Calculate tax credits and advance payments	<i>Internal code</i>							Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888							
Credits against sales or use tax (see 16 in instructions)	C							
Advance payments (made with Form ST-330)	A							
Unclaimed vendor collection credit (attach Form TR-912)	UN 7804							
								17
								Total tax credits and advance payments:

*8⅝% = 0.08125; 8⅝% = 0.08625; 4⅛% = 0.04125

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).

Box 15 amount \$ _____	+	Box 16 amount \$ _____	-	Box 17 amount \$ _____	=	18	
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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 **December 20, 2004**, 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. Schedule B, Part 4, box 3 _____ Schedule B-ATT + _____ Schedule H + _____ Schedule N + _____ Schedule Q + _____ Schedule T-ATT + _____ Total adjustment = _____	7B Schedule FR, Step 3, box 7 _____ *Form ST-100, page 3, box 13 + _____ Total adjustment from 7A - _____ Form ST-100, page 3, box 9 - _____ Eligible sales amount (move to 7C) = _____
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7C Eligible sales amount from 7B above \$ _____	State tax rate $\times 4\frac{1}{4}\%$ = \$ _____	Credit rate $\times 3\frac{1}{2}\%$ = \$ _____	**	19	
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** In box 19, enter the amount calculated, but not more than \$150

OR Pay penalty and interest if you are filing late

7D Penalty and interest are calculated on the amount in box 18, *Taxes due*. See 22 on page 3 in the instructions.

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 sales tax ID#, **ST-100**, and **11/30/04**.

Final calculation: **Taking vendor collection credit?** Subtract box 19 from box 18. **Paying penalty and interest?** Add box 20 to box 18.

Step 9 of 9 Sign and mail this return Please be sure to keep a completed copy for your records. Must be postmarked by **Monday, December 20, 2004**, to be considered filed on time. See below for complete mailing information. Please enter NAICS code below (see instructions).

Printed name of taxpayer _____ Title _____ Daytime telephone () _____

Signature of taxpayer _____ Date _____

Printed name of preparer, if other than taxpayer _____

Preparer's address _____ Daytime telephone () _____

Signature of preparer, if other than taxpayer _____

North American Industry Classification System (NAICS)				

Where to mail your return and attachments
If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York Reciprocal Tax Agreement?

No	Yes
<p>Address envelope to: NYS SALES TAX PROCESSING JAF BUILDING PO BOX 1205 NEW YORK NY 10116-1205</p>	<p>Address envelope to: NYS SALES TAX PROCESSING RECIPROCAL TAX AGREEMENT JAF BUILDING PO BOX 1209 NEW YORK NY 10116-1209</p>

Make check payable to **New York State Sales Tax**.

David Sample 100 Elm Street Albany, NY 12203	2971 DATE December 10, 2004
PAY TO THE ORDER OF New York State Sales Tax \$ 1,050.32	
One thousand fifty and 32/100 DOLLARS	
First State Bank	
00-0000000 ST-100 11/30/04	<i>David Sample</i>

Don't forget to write your sales tax ID#, **ST-100**, and **11/30/04**

Don't forget to sign your check

Need help?

Internet access: www.nystax.gov (for information, forms, and publications)

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a 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 1 800 972-1233.

Refer to the instructions (Form ST-100-1) if you have questions or need further help.