



New York State and Local Quarterly Sales and Use Tax Return

Calendar grid for December, January, and February 2005. Tax period: December 1, 2004 - February 28, 2005.

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

Calendar grid for March 2005. The 21st is highlighted.

405

Due date: Monday, March 21, 2005. You will be responsible for penalty and interest if your return is not postmarked by this date.

Checkboxes for 'No tax due?', 'Multiple locations?', 'Final return?', and 'Has your address or business information changed?'.

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

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Table for Step 2 of 9: Identify required schedules. Columns: Quarterly schedule, Description, Check the box for each schedule you are attaching. Rows include SCHEDULE A, B, FR, H, N, Q, 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

Step 3 of 9 Calculate sales and use taxes

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

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 0201	.00	.00	8¾%			
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		8½%*	
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		4½%*	
		.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:							

*8¼% = 0.08125; 8½% = 0.08625; 4½% = 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).

Taxes due

Box 15 amount \$ + Box 16 amount \$ - Box 17 amount \$ = 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 March 21, 2005, 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 +

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) =

7C

Eligible sales amount from 7B above x 4 1/4% = \$ x 3 1/2% = \$ **

** In box 19, enter the amount calculated, but not more than \$150

Vendor collection credit VE 7704

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.

Penalty and interest

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 2/28/05.

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.

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, March 21, 2005, 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 telephone
Printed name of preparer, if other than taxpayer
Preparer's address Daytime telephone
Signature of preparer, if other than taxpayer telephone

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 Address envelope to: NYS SALES TAX PROCESSING JAF BUILDING PO BOX 1205 NEW YORK NY 10116-1205

Yes Address envelope to: NYS SALES TAX PROCESSING RECIPROCAL TAX AGREEMENT JAF BUILDING PO BOX 1209 NEW YORK NY 10116-1209

Make check payable to New York State Sales Tax.

Check stub for David Sample, 100 Elm Street, Albany, NY 12203, dated March 10, 2005, for \$1,050.32, payable to New York State Sales Tax, First State Bank.

Need help?

Internet access: www.nystax.gov
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.
Business Tax Information Center: 1 800 462-8100
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.



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.

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