ST-100 Quarterly Instructions

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

For tax period:
December 1, 2004, through February 28, 2005

- Effective December 1, 2004, the combined state and local tax rate imposed in Allegany County increased to 8¾%. See ST-04-14, Allegany County Sales and Use Tax Rate Increase Effective December 1, 2004, for more information.

- Due to legislation enacted on August 20, 2004, vendors who sell clothing, footwear, or items used to make or repair clothing must continue to collect and remit New York State and local sales taxes on all of these items until June 1, 2005. A one-week temporary exemption period from state and local sales taxes has also been enacted. The exemption begins Monday, January 31, 2005, and ends Sunday, February 6, 2005.

- Effective March 1, 2005, any affiliated troop of the Girl Scouts of the USA or Boy Scouts of America may begin using its council’s Exempt Organization Certificate to make tax exempt purchases. While any individual troop’s exempt purchase certificate that you already have on file will remain valid, once a troop presents you with its council’s certificate you may destroy the troop’s old certificate.

- You may no longer make tax exempt sales to the Rabbi Meir Kahana Memorial Fund by accepting or relying on an exempt purchase certificate from this organization. The Exempt Organization Certificate of this organization has been revoked pursuant to section 27 of the New York State Tax Law. See Publication 845, Revocation of Tax Exempt Status of Identified Terrorist Organizations, for additional information.

- If you file single pages (e.g., printed from Web site), please also enter your sales tax identification number at the top of each page where space is provided in addition to the first page.

- The North American Industry Classification System (NAICS) is the standard code system to describe business establishments and industries, replacing the Standard Industrial Classification (SIC) codes. If you have provided your NAICS information in the past two years, you do not need to do so again; otherwise, please select the six-digit code from Publication 910, NAICS Codes for Principal Business Activity for New York State Tax Purposes, that best matches your primary business activity (see Need help? on page 4). Enter this six-digit code on Form ST-100, page 4, in Step 9.

The New York State Tax Department is dedicated to answering your questions. Please call our Business Tax Information Center at 1 800 972-1233 for assistance. For updated tax news, downloadable forms, links to related sites, and other information, visit our Web site at:

www.nystax.gov

Preaddressed labels
Place the enclosed peel-and-stick preaddressed label in the appropriate section on the front of the return. If you are filing single pages (e.g., printed from Web site), please also enter your sales tax identification number at the top of each page where space is provided. Be sure to include your identification number and name on the front of any schedules you may be required to file, and if filing single pages also enter your sales tax identification number at the top of each page where space is provided. 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. If filing single pages, please also enter your sales tax identification number at the top of each page where space is provided.

STOP

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 is $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.

Web site address: www.nystax.gov
Need help? Call 1 800 972-1233
To order forms, call 1 800 462-8100
Entries in these examples are fictional. Do not use these figures when completing your return.

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 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 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 instructions.

Step 1 of 9  Gross sales and services

Enter total gross sales and services in box 1, and write

#### New York City/State combined tax

on these jurisdiction lines any sale or purchase already

locations outside New York State delivered into the state in

services from your New York State business locations and from

Enter the total taxable, nontaxable, and exempt sales and

schedule. Complete the appropriate box on page 1 of Form ST-100 for any schedules you are required to file.

Proceed to Step 3. If you are filing Forms ST-100.4, Quarterly Schedule NU, or OS-114 Schedule CT (formerly Form ST-100.11, Quarterly Schedule NU, or OS-114 Schedule CT), you must include information for use in the jurisdiction where you purchased the property or services.

Complete the required schedules, if any, and proceed to Step 3.

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

Do not include sales tax from Form ST-100.10, Quarterly Schedule FR. Report for this period.

If you have permanently discontinued your business or changed your address, check the box to the right and enter new mailing address on preprinted label above. See instructions.

Step 2 of 9  Identify required schedules

Check the boxes 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.

Does your business purchase motor fuel or diesel motor fuel, telephone services, telephone

Enter the total dollar amount of credits claimed in Step 3, above, and on any attached schedules (see instructions).

If you have permanently discontinued your business, change the address for other New York taxes, or change other

To claim an empire zone (EZ) credit, a credit from your

Cattaraugus County (outside the following) CA 0491 .00 .00 8¼%

Allegany County AL 0211 .00 .00 8¼%

NIagara County NI 2901 .00 .00 8¼%

Jefferson County JE 2201 .00 .00 7¼%

Herkimer County HE 2101 .00 .00 8¼%

Broome County BR 0311 .00 .00 8¼%

Cayuga County (outside the following) CA 0501 .00 .00 8¼%

Delaware County DE 1211 .00 .00 8¼%

Orange County OR xxxx .00 .00 8¼%

Wyoming County WY 5601 .00 .00 8¼%

Rensselaer County RE 3871 .00 .00 8¼%

New York State only NE 0011 .00 .00 4¼%

New York City/State combined tax NE 8011 .00 .00 8%


c. Enter the total dollar amount of credits claimed in Step 3, above, and on any attached schedules (see instructions).

#### New York State Department of Taxation and Finance

13 Column subtotals from page 2, boxes 6, 7, and 8.

If the total of box 13 = box 14 = $300,000 or more, see page 1 of instructions.

2 Column totals:

2549 33 33 301 29

365 33 33 312 72

365 33 33 326 72

A. B. C. and D. - 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 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 State/MCTD 4½% tax rate line to report purchases of fuel and utility services subject to sales tax at the full combined state and local tax rate for which you paid New York City tax only. Report fuel or utility services used for residential purposes on Form ST-100.3, Quarterly Schedule B.

Use the New York City - local tax only 4½% tax rate line to report sales in the city of New York for: 1) fuel and utility services used in the production of gas, electricity, refrigeration, and similar 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 8½% tax rate line.
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 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, if you file late, you cannot claim this credit. Enter 0 in box 19 and go to Step 7D.

### 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 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, if you file late, you cannot claim this credit. Enter 0 in box 19 and go to Step 7D.

### Step 4 of 9 Calculate special taxes

<table>
<thead>
<tr>
<th>State tax rate</th>
<th>Credit rate</th>
<th>Special taxes due</th>
</tr>
</thead>
<tbody>
<tr>
<td>6%</td>
<td>0.06</td>
<td>900</td>
</tr>
<tr>
<td>7%</td>
<td>0.07</td>
<td>1,050.32</td>
</tr>
<tr>
<td>8%</td>
<td>0.08</td>
<td>1,260.00</td>
</tr>
<tr>
<td>9%</td>
<td>0.09</td>
<td>1,470.00</td>
</tr>
</tbody>
</table>

**Total special taxes:** 1,500.32

### Step 5 of 9 Calculate tax credits and advance payments

<table>
<thead>
<tr>
<th>Credit for prepaid sales tax on cigarettes</th>
<th>Credit for sales tax paid on purchases</th>
<th>15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit against sales or use tax (see in instructions)</td>
<td>Credit against sales or use tax (see in instructions)</td>
<td>16</td>
</tr>
<tr>
<td>Advance payments (made with Form ST-330)</td>
<td>Advance payments (made with Form ST-330)</td>
<td>17</td>
</tr>
<tr>
<td>Unclaimed vendor collection credit (attach Form TR-912)</td>
<td>Unclaimed vendor collection credit (attach Form TR-912)</td>
<td>18</td>
</tr>
</tbody>
</table>

**Total tax credits and advance payments:** 88,500

### Step 6 of 9 Calculate taxes due

| Box 15 | $326.72 |
| Box 16 | $15.50 |
| Box 17 | $88.50 |

**Taxes due:** 253.72

### Step 7 of 9 Calculate vendor collection credit or pay penalty and interest

#### 7A If you are required to file any schedules, enter the asterisk (‘) in box 7B.

| Schedule B, Part 4, box 3 | 300.00 |
| Schedule B-ATT | 75.00 |
| Schedule H | 75.00 |
| Schedule N | 75.00 |
| Schedule Q | 75.00 |
| Schedule T-ATT | 75.00 |

**Total adjustment:** 750.00

#### 7B If you are required to file any schedules, enter the asterisk (‘) in box 7B.

| Schedule FR, Step 3, box 7 | 2,549.00 |
| Form ST-100, page 3, box 7 | 375.00 |

**Eligible sales amount:** 2,174.00

#### 7C Enter the amount in box 18 if you are filing late.

<table>
<thead>
<tr>
<th>State tax rate</th>
<th>Credit rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>4%</td>
<td>92.40</td>
</tr>
<tr>
<td>3%</td>
<td>3.23</td>
</tr>
</tbody>
</table>

**Eligible sales amount:** 2,174.00

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

| Penalty and interest | 3.23 |

**Penalty and interest:** 3.23

### Step 8 of 9 Calculate total amount due

| Total adjustment | 15,032.00 |
| Total adjustment | 2,174.00 |

**Total adjustment:** 17,206.00

### Step 9 of 9 Calculate total amount due

| Total adjustment | 17,206.00 |
| Total adjustment | 253.72 |

**Total amount due:** 17,459.72

### 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 in the appropriate lines in Column G. Multiply the taxable receipts (Column G) by 5% (.05). Enter the resulting tax in Column J.

### 13 Calculate special taxes

#### 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).
- Credit for additional tax paid on property incorporated into reality according to a preexisting lump sum or unit price construction contract, where the additional tax is the result of a rate increase.

#### 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.

#### Unclaimed vendor collection credit

If you received a Form TR-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 TR-912 to the return.

#### 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 total amount due

Enter the amount of 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.
### 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 Forms ST-100.4 or OS-114 Schedule CT, make your check or money order for the Total amount due payable to New York State Tax Caps. If you are filing Forms ST-100.4 or OS-114 Schedule CT, 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 #, ST-100, and 2/20/05. 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 Step 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.**

### Step 9 of 9 Sign and mail this return

**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).

<table>
<thead>
<tr>
<th>NAICS Code</th>
<th>To the right of signature lines, enter the six-digit code from Publication 910, NAICS Codes for Principal Business Activity for New York State Tax Purposes, that best matches your principal business activity (see Need help? below).</th>
</tr>
</thead>
</table>

**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.

**Penalty computation**

- **A** For failure to file a return on time with no tax due, the penalty is $50.
- **B** For failure to file a return on time with tax due, the penalty is:
  - For 1-60 days late, 10% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than $50.
  - For 61 or more days late, the greater of:
    - 10% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.30); or
    - the lesser of $100 or 100% (.00) of the tax due, but not less than $50.
- **C** For failure to pay tax, even though the return is filed on time, the penalty is 10% (.10) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.30).

### Need help?

- **Internet access:** [www.nystax.gov](http://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.
  - 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

### 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, 207, 208, 240, 475, 476, 697, 1036, 1142, and 1441 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.