



New York State and Local Quarterly Sales and Use Tax Return

December	January	February
Tax period		
December 1, 2005 – February 28, 2006		

Sales tax identification number	
Legal name (if no label, print legal name as it appears on the Certificate of Authority)	
DBA (doing business as) name	
Number and street	Place label here
City, state, ZIP code	

March 2006						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

406

20 **Due date:**
Monday,
March 20, 2006
 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, call the Business Tax Information Center (see *Need help?* on page 4 of Form ST-100-I) to update address information or 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
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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 Form ST-100-I.

Quarterly schedule	Description	Check the box for each schedule you are attaching
	Use Form ST-100.2, <i>Quarterly Schedule A</i> , to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in Nassau or Niagara County , as well as admissions, club dues, and cabaret charges in Niagara County.	<input type="checkbox"/>
	Use Form ST-100.3, <i>Quarterly Schedule B</i> , to report tax due on nonresidential utility services in certain counties where school districts or cities impose tax, and on residential energy sources and services subject to local taxes. Reminder: Use Form ST-100.3-ATT, <i>Quarterly Schedule B-ATT</i> , to report sales of these nonresidential utility services made to QEZE's.	<input type="checkbox"/>
	Use Form ST-100.10, <i>Quarterly Schedule FR</i> , to report retail sales of motor fuel or diesel motor fuel , and fuel taken from inventory, as explained in the schedule's instructions.	<input type="checkbox"/>
	Use Form ST-100.7, <i>Quarterly Schedule H</i> , to report sales of clothing and footwear eligible for exemption from New York State and some local sales and use tax for the period January 30, 2006, through February 5, 2006.	<input type="checkbox"/>
	Use Form ST-100.5, <i>Quarterly Schedule N</i> , to report taxes due and sales of certain services in New York City . Reminder: Use Form ST-100.5-ATT, <i>Quarterly Schedule N-ATT</i> , if you are a provider of parking services in New York City.	<input type="checkbox"/>
	Use Form ST-100.9, <i>Quarterly Schedule Q</i> , to report sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZE's) eligible for exemption from New York State and some local sales and use tax.	<input type="checkbox"/>
	Use Form ST-100.8, <i>Quarterly Schedule T</i> , to report taxes due on telephone services, telephone answering services, and telegraph services imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, <i>Quarterly Schedule T-ATT</i> , to report sales of these services made to QEZE's.	<input type="checkbox"/>

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

Refer to Form ST-100-I, *Instructions for Form ST-100*, 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 Refer to Form ST-100-1, <i>Instructions for 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 0021		.00		.00	4%			
Albany County	AL 0181		.00		.00	8%			
Allegany County	AL 0221		.00		.00	8½%			
Broome County	BR 0321		.00		.00	8%			
Cattaraugus County (outside the following)	CA 0481		.00		.00	8%			
Olean (city)	OL 0441		.00		.00	8%			
Salamanca (city)	SA 0431		.00		.00	8%			
Cayuga County (outside the following)	CA 0511		.00		.00	8%			
Auburn (city)	AU 0561		.00		.00	8%			
Chautauqua County	CH 0621		.00		.00	8¼%			
Chemung County	CH 0711		.00		.00	8%			
Chenango County (outside the following)	CH 0861		.00		.00	8%			
Norwich (city)	NO 0831		.00		.00	8%			
Clinton County	CL 0911		.00		.00	7¾%			
Columbia County	CO 1021		.00		.00	8%			
Cortland County	CO 1131		.00		.00	8%			
Delaware County	DE 1221		.00		.00	8%			
Dutchess County	DU 1311		.00		.00	8½%*			
Erie County (12/1/05 - 1/14/06)	ER 1421		.00		.00	8¼%			
Erie County (1/15/06 - 2/28/06)	ER 1451		.00		.00	8¾%			
Essex County	ES 1521		.00		.00	7¾%			
Franklin County	FR 1611		.00		.00	7%			
Fulton County (outside the following)	FU 1791		.00		.00	8%			
Gloversville (city)	GL 1741		.00		.00	8%			
Johnstown (city)	JO 1751		.00		.00	8%			
Genesee County	GE 1811		.00		.00	8%			
Greene County	GR 1911		.00		.00	8%			
Hamilton County	HA 2011		.00		.00	7%			
Herkimer County	HE 2111		.00		.00	8%			
Jefferson County	JE 2221		.00		.00	7¾%			
Lewis County	LE 2321		.00		.00	7¾%			
Livingston County	LI 2411		.00		.00	8%			
Madison County (outside the following)	MA 2511		.00		.00	8%			
Oneida (city)	ON 2541		.00		.00	8%			
Monroe County	MO 2611		.00		.00	8%			
Montgomery County	MO 2781		.00		.00	8%			
Nassau County	NA 2811		.00		.00	8½%*			
Niagara County	NI 2911		.00		.00	8%			
Oneida County (outside the following)	ON 3081		.00		.00	9½%			
Rome (city)	RO 3091		.00		.00	9½%			
Sherrill (city)	SH 3014		.00		.00	9½%			
Utica (city)	UT 3016		.00		.00	9½%			
Onondaga County	ON 3121		.00		.00	8%			
Ontario County (outside the following)	ON 3281		.00		.00	7%			
Canandaigua (city)	CA 3251		.00		.00	7%			
Geneva (city)	GE 3261		.00		.00	7%			
Orange County	OR 3321		.00		.00	8½%*			
Orleans County	OR 3481		.00		.00	8%			
Oswego County (outside the following)	OS 3501		.00		.00	8%			
Fulton (city)	FU 3551		.00		.00	8%			
Oswego (city)	OS 3561		.00		.00	8%			
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6	.00	7		.00	8		

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 3621	.00		.00		8%	
Putnam County	PU 3721	.00		.00		7 ⁷ / ₈ %*	
Rensselaer County	RE 3881	.00		.00		8%	
Rockland County	RO 3911	.00		.00		8%	
St. Lawrence County	ST 4091	.00		.00		7%	
Saratoga County (outside the following)	SA 4111	.00		.00		7%	
Saratoga Springs (city)	SA 4131	.00		.00		7%	
Schenectady County	SC 4241	.00		.00		8%	
Schoharie County	SC 4321	.00		.00		8%	
Schuyler County	SC 4411	.00		.00		8%	
Seneca County	SE 4511	.00		.00		8%	
Steuben County (outside the following)	ST 4691	.00		.00		8%	
Corning (city)	CO 4611	.00		.00		8%	
Hornell (city)	HO 4641	.00		.00		8%	
Suffolk County	SU 4711	.00		.00		8 ⁵ / ₈ %*	
Sullivan County	SU 4811	.00		.00		7 ¹ / ₂ %	
Tioga County	TI 4921	.00		.00		8%	
Tompkins County (outside the following)	TO 5081	.00		.00		8%	
Ithaca (city)	IT 5021	.00		.00		8%	
Ulster County	UL 5111	.00		.00		8%	
Warren County (outside the following)	WA 5281	.00		.00		7%	
Glens Falls (city)	GL 5211	.00		.00		7%	
Washington County	WA 5311	.00		.00		7%	
Wayne County	WA 5421	.00		.00		8%	
Westchester County (outside the following)	WE 5581	.00		.00		7 ³ / ₈ %*	
Mount Vernon (city)	MO 5521	.00		.00		8 ³ / ₈ %*	
New Rochelle (city)	NE 6861	.00		.00		8 ³ / ₈ %*	
White Plains (city)	WH 5561	.00		.00		7 ⁷ / ₈ %*	
Yonkers (city)	YO 6511	.00		.00		8 ³ / ₈ %*	
Wyoming County	WY 5621	.00		.00		8%	
Yates County	YA 5721	.00		.00		8%	
New York City/State combined tax (New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island))	NE 8051	.00		.00		8 ³ / ₈ %*	
New York State/MCTD (fuel, utilities, and eligible clothing and footwear)	NE 8061	.00		.00		4 ³ / ₈ %*	
New York City - local tax only (enter box 9 amount in Step 7B)	NE 8071	<u>9</u>		.00		4%	
		.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 7802						
							17
Total tax credits and advance payments:							

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 20, 2006**, 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) = _____

7C Eligible sales amount from 7B above _____ State tax rate _____ Credit rate _____ **
 \$ _____ x 4% = \$ _____ x 3½% = \$ _____
 ** In box 19, enter the amount calculated, but not more than \$150

Vendor collection credit VE 7702

19 _____

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

20 _____

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 **2/28/06**.

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 20, 2006**, to be considered filed on time. See below for complete mailing information.

Third-party designee Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes (complete the following) No
 Designee's name _____ Designee's phone number () _____ Personal identification number (PIN) _____

Printed name of taxpayer _____ Title _____

Signature of taxpayer _____ Date / / Daytime telephone () _____

Printed name of preparer, if other than taxpayer _____

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone () _____

Where to mail your return and attachments
 If using a private delivery service rather than the U.S. Postal Service, see **25** 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**.

David Sample 2971
 100 Elm Street
 Albany, NY 12203 DATE **March 10, 2006**

PAY TO THE ORDER OF **New York State Sales Tax** \$ **X,XXX.XX**
 (your payment amount) DOLLARS

First State Bank
 00-0000000 ST-100 2/28/06

Don't forget to write your sales tax ID#, **ST-100**, and **2/28/06**. Don't forget to sign your check

Need help?

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