



# New York State and Local Quarterly Sales and Use Tax Return

December	January	February
Tax period		
December 1, 2006 – February 28, 2007		

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	
City, state, ZIP code	

March 2007						
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

407

**20 Due date:**  
**Tuesday, March 20, 2007**

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

<b>No tax due?</b>	If so, mark an <b>X</b> in the box to the right and complete Step 1; in Step 3 on page 3, enter <b>none</b> in boxes 12, 13, and 14; and complete Step 9. You <b>must</b> file by the due date even if no tax is due. <b>There is a \$50 penalty for late filing of a no-tax-due return.</b> See <b>1</b> in instructions. .... <input type="checkbox"/>
<b>Multiple locations?</b>	If you are reporting sales tax for more than one business location <b>and</b> your identification number does not end in <b>C</b> , mark an <b>X</b> in the box to the right and attach a list of your locations. .... <input type="checkbox"/>
<b>Final return?</b>	Mark an <b>X</b> in 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 <b>2</b> in instructions. .... <input type="checkbox"/>
<b>Has your address or business information changed?</b>	If so, call the Sales Tax Information Center to update address information or mark an <b>X</b> in the box to the right and enter new mailing address on preprinted label above. See <b>3</b> in instructions. .... <input type="checkbox"/>

<b>Step 1 of 9 Gross sales and services</b>	Enter total <b>gross sales and services</b> (including exempt sales). <b>Do not include</b> sales tax in this amount. See <b>4</b> in instructions. ....	1	.00
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<b>Step 2 of 9 Do I need to file any additional schedules?</b>	<b>Need to obtain schedules?</b> See <i>Need help?</i> on page 4 of Form ST-100-I.
<b>SCHEDULE A</b>	<b>Form ST-100.2, Quarterly Schedule A</b> — Use to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in <b>Nassau or Niagara County</b> , as well as admissions, club dues, and cabaret charges in Niagara County.
<b>SCHEDULE B</b>	<b>Form ST-100.3, Quarterly Schedule B</b> — Use to report tax due on <b>nonresidential utility services</b> in certain counties where school districts or cities impose tax, and on <b>residential energy sources and services</b> 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 QEZEs.
<b>SCHEDULE FR</b>	<b>Form ST-100.10, Quarterly Schedule FR</b> — Use to report <b>retail sales of qualified motor fuel or diesel motor fuel</b> and fuel taken from inventory, as explained in the schedule's instructions.
<b>SCHEDULE H</b>	<b>Form ST-100.7, Quarterly Schedule H</b> — Use to report <b>sales of clothing and footwear eligible for exemption</b> from New York State and some local sales and use tax.
<b>SCHEDULE N</b>	<b>Form ST-100.5, Quarterly Schedule N</b> — Use to report taxes due and sales of certain <b>services in New York City</b> . 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.
<b>SCHEDULE Q</b>	<b>Form ST-100.9, Quarterly Schedule Q</b> — Use to report <b>sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption</b> from New York State and some local sales and use tax.
<b>SCHEDULE T</b>	<b>Form ST-100.8, Quarterly Schedule T</b> — Use to report taxes due on <b>telephone services, telephone answering services, and telegraph services</b> 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 QEZEs.

**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, *Instructions for Form ST-100*, if you have questions or need help.

Column C  
Taxable sales  
and services

+

Column D  
Purchases subject  
to tax  
*(see 9 in instructions)*

Column E  
Tax rate =

Column F  
Sales and  
use tax  
 $(C + D) \times E$

Enter total from Form ST-100.10, page 4, Step 6, box 18 in box 2 (if any) .....

2

Enter the sum of any totals from Schedules A, B, B-ATT, H, N, Q, T and T-ATT (if any) .....

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 0631	.00	.00	8%	
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	ER 1451	.00	.00	8¾%	
Essex County	ES 1521	.00	.00	7¾%	
Franklin County	FR 1621	.00	.00	8%	
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 3092	.00	.00	9%	
Rome (city)	RO 3093	.00	.00	9%	
Sherrill (city)	SH 3094	.00	.00	9%	
Utica (city)	UT 3095	.00	.00	9%	
Onondaga County	ON 3121	.00	.00	8%	
Ontario County	ON 3201	.00	.00	7½%*	
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%	
Otsego County	OT 3621	.00	.00	8%	

6


7

8


.00

.00

Column subtotals; also enter on page 3, boxes 9, 10, and 11:

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax <i>(see 9 in instructions)</i>	×	Column E Tax rate =	=	Column F Sales and use tax <i>(C + D) × E</i>
Putnam County	PU 3721	.00		.00		7 <sup>1</sup> / <sub>8</sub> %*		
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 <sup>5</sup> / <sub>8</sub> %*		
Sullivan County	SU 4811	.00		.00		7 <sup>1</sup> / <sub>2</sub> %		
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 <sup>3</sup> / <sub>8</sub> %*		
Mount Vernon (city)	MO 5521	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
New Rochelle (city)	NE 6861	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
White Plains (city)	WH 5561	.00		.00		7 <sup>1</sup> / <sub>8</sub> %*		
Yonkers (city)	YO 6511	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
Wyoming County	WY 5621	.00		.00		8%		
Yates County	YA 5721	.00		.00		8%		
New York City/State combined tax <i>(New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island))</i>	NE 8051	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
New York State/MCTD (fuel and utilities)	NE 8061	.00		.00		4 <sup>3</sup> / <sub>8</sub> %*		
New York City - local tax only	NE 8071	.00		.00		4%		
		.00		.00				
		.00		.00				
	<b>9</b>			<b>10</b>			<b>11</b>	
<b>Column subtotals from page 2, boxes 6, 7, and 8:</b>		.00		.00				
 If the total of box 12 + box 13 = \$300,000 or more, see page 1 of instructions.	<b>12</b>			<b>13</b>			<b>14</b>	
<b>Column totals:</b>		.00		.00				
<b>Credit summary</b> — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see <b>12 c</b> ).								
<b>Step 4 of 9 Calculate special taxes</b>	<i>Internal code</i>			<b>Column G Taxable receipts</b>		<b>Column H Tax rate =</b>		<b>Column J Special taxes due (G × H)</b>
Passenger car rentals	PA 0003			.00		5%		
Information & entertainment services furnished via telephony and telegraphy	IN 7009			.00		5%		
							<b>15</b>	
<b>Total special taxes:</b>								
<b>Step 5 of 9 Calculate tax credits and advance payments</b>	<i>Internal code</i>							<b>Column K Credit amount</b>
Credit for prepaid sales tax on cigarettes	CR C8888							
Credits against sales or use tax (see <b>16</b> in instructions)	C							
Advance payments (made with Form ST-330)	A							
Unclaimed vendor collection credit (attach Form TR-912)	UN 7802							
							<b>16</b>	
<b>Total tax credits and advance payments:</b>								

\*4<sup>3</sup>/<sub>8</sub>% = 0.04375; 7<sup>1</sup>/<sub>8</sub>% = 0.07125; 7<sup>3</sup>/<sub>8</sub>% = 0.07375; 7<sup>7</sup>/<sub>8</sub>% = 0.07875;  
8<sup>1</sup>/<sub>8</sub>% = 0.08125; 8<sup>3</sup>/<sub>8</sub>% = 0.08375; 8<sup>5</sup>/<sub>8</sub>% = 0.08625

Proceed to Step 6, page 4 

Sales tax identification number

**Step 6 of 9 Calculate taxes due**

Add *Sales and use tax* column total (box 14) to *Total special taxes* (box 15) and subtract *Total tax credits and advance payments* (box 16).

**Taxes due**

Box 14 amount \$ \_\_\_\_\_ + Box 15 amount \$ \_\_\_\_\_ - Box 16 amount \$ \_\_\_\_\_ = **17**

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



If you are filing this return after the due date and/or not paying the full amount of tax due, STOP! You are not eligible for the vendor collection credit. If you are not eligible, enter 0 in box 18 and go to 7B.

**7A Vendor collection credit**

Box 14 amount \$ \_\_\_\_\_

Box 15 amount + \$ \_\_\_\_\_

= \_\_\_\_\_

Enter the amount from Schedule FR, Step 6, box 17 (if any).

Be sure to enter this amount as a positive number. + \_\_\_\_\_

= \_\_\_\_\_

x \_\_\_\_\_ 5% (.05)

= \$ \_\_\_\_\_ \*\*

\*\* In box 18, enter the amount calculated, but not more than \$175.

OR Pay penalty and interest if you are filing late

**7B** Penalty and interest are calculated on the amount in box 17, *Taxes due*. See 22 in instructions.

**Vendor collection credit VE 7706**

**18**

**Penalty and interest**

**19**

**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 **2/28/07**.

**Total amount due**

**Final calculation:** Taking vendor collection credit? Subtract box 18 from box 17. Paying penalty and interest? Add box 19 to box 17.

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

Please be sure to keep a completed copy for your records.

Must be postmarked by **Tuesday, March 20, 2007**, to be considered filed on time. See below for complete mailing information.

<b>Third - party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	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 identification number

Preparer's address \_\_\_\_\_ Daytime telephone ( )

Signature of preparer, if other than taxpayer \_\_\_\_\_



**Where to mail your return and attachments**

If using a private delivery service rather than the U.S. Postal Service, see 23 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

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

**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 100 Elm Street Albany, NY 12203	2971 DATE <b>March 10, 2007</b>
PAY TO THE ORDER OF <b>New York State Sales Tax</b> \$ <b>X,XXX.XX</b>	
(your payment amount) DOLLARS	
<b>First State Bank</b>	
00-0000000 ST-100 2/28/07	<i>David Sample</i>

Don't forget to write your sales tax ID#, **ST-100**, and **2/28/07**.

Don't forget to sign your check

**Need help?**

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