New York State Department of Taxation and Finance

ST-100 Quarterly Instructions

Instructions for Form ST-100

New York State and Local Quarterly Sales and Use Tax Return

For tax period:

June 1, 2006, through August 31, 2006

Filing requirements

Monthly filing: If your combined total of taxable receipts, purchases subject to tax, rents, and amusement charges is $300,000.00 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 the Sales Tax Information Center immediately to change to monthly filing status and to obtain the necessary forms (see Need help? on page 4).

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.

Making numerical entries

Write your numbers like this:

Please read this section before completing your return.
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Use the New York City - local tax only 4% 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 steam for sale; and 2) installation, repair, and maintenance services to property used in farming. Do not report these transactions on the New York City/State combined tax 8 1/2% tax rate line.

Reporting sales of clothing and footwear in Chautauqua County
Sales of eligible clothing, footwear, and items used to make or repair exempt clothing costing less than $110 per item or pair are fully exempt. Report these sales on the Chautauqua County line on Part 1 of Form ST-100, Quarterly Schedule FR, in your check or money order. Also, exclude sales tax from this amount.

Special reporting rules for sales and installations made within the cities of Auburn, Rome, Sherrill, Utica, and Glen Falls
Sales and installations of residential solar energy systems equipment in the city of Rome, Utica, and Glen Falls are subject to local tax at the rate of 1½%; in the city of Sherrill, the rate is 1%. Sales and installations of residential solar energy systems equipment in the city of Auburn are subject to a local Cayuga County tax at the rate of 2%. For these cities, report receipts from sales and installations of residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. To claim a credit for the New York State, MCTD (if applicable), and local tax, complete and send in Form DTF-96, Business Tax Account Update, or by calling one of the telephone assistance numbers listed in the Need help? section on page 4.

Do not report in this section sales and installations made in localities that have enacted a local exemption, where the sales are fully exempt from tax. Report these sales on page 1, step 1 as part of your gross sales only. See Publication 718-S, Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment, for a listing of the local jurisdictions that enacted local tax exemptions and the rates in effect in those localities that did not enact the exemption.

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Note: To claim an empire zone (EZ) credit, a credit from your prior return, or a credit that you are unable to associate with a particular jurisdiction, see 16. See 12c for information about documenting any credits claimed.

9 Column D – Purchases subject to tax
   • Purchases outside New York State: Report the full amount of purchases made outside New York State of tangible personal property and services used in your business in New York State on Form ST-330, page 3, box 13. Enter and total Column C in Step 5. See 16.
   • Purchases in New York State in one jurisdiction/use in another jurisdiction: Report the full amount of any tangible personal property or services purchased for use in your business if the tax rate is higher in the jurisdiction where the property or services are used than the tax rate in the jurisdiction where you purchased the property or services.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases in Step 5. See 16.

Do not include in Column D purchases of property or services purchased for resale or which are exempt, or taxable sales and services reported in Column C.

Contractors: Also report materials purchased in one jurisdiction that are incorporated into realty in another.

10 Column E – Tax rate — Tax rates for the period are printed in Column E in percentage formats.

11 Column F – Sales and use tax — For each jurisdiction for which you reported sales, purchases, or credits, add the amounts in Columns C and D, then multiply the total by the tax rate in Column E, one line at a time. Enter the result in Column F. (C + D) x E = F. This result may be a net credit, which you should identify by preceding it with a minus sign (-). Note: Any net credits should be subtracted when totaling the column.

Note: You must remit with your return any amount collected as tax even if the amount collected is in excess of the actual tax due.

12 Column totals
   a. On page 2, separately subtotal Column C (box 6), Column D (box 7), and Column F (box 8). Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotaling each column. Transfer the box 6, 7, and 8 amounts to page 3, boxes 10, 11, and 12, respectively.
   b. On page 3, separately total Column C (box 13), Column D (box 14), and Column F (box 15). Include the column subtotals from page 2 (entered in boxes 10, 11, and 12) when totaling each column. Enter the box 15 amount in Step 6.
   c. Enter the total dollar amount of credit against the tax claimed in Step 3 or on any schedules filed (except on Form ST-100.10). Show any net credits by preceding the amount with a minus sign (-). Attach a statement and any other supporting documentation explaining the basis for the amount of credit claimed. Do not include credits for the vendor collection credit, prepaid sales tax on motor fuel or diesel motor fuel or cigarettes, or any other credit claimed in Step 5 on page 3.

STEP 4

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

14 Total special taxes — Add the two lines in Column J and enter the total in box 16. Also enter the box 16 amount in Step 6.

STEP 5

15 Credit for prepaid sales tax on cigarettes
   Enter your credit for prepaid sales tax on cigarettes, if any, in Column K.

16 Credits against sales or use tax
   Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for credit claimed.
   Enter the total amount of other credits or refunds of sales tax you are claiming (excluding the vendor collection credit). You must keep records to validate all credits and refunds claimed, and attach to your return the forms or explanations that verify them. Do not enter any credits that were claimed on jurisdiction lines in Step 3.

Credits that may be claimed in Step 5 include:
   • Credit for sales tax paid against additional tax on purchases reported in Column D (included are credits for taxes paid in another jurisdiction in New York State or to another state).
   Example: You purchased tangible personal property in a jurisdiction with a 6% tax rate; you later use this property at your business located in a jurisdiction with an 8% tax rate. You must report the purchase in Column D on the appropriate 8% jurisdiction line, and report the credit for the 6% sales tax originally paid on the purchase.
   • Credits where the tax rate for the period in which tax was paid is different from the tax rate in the period in which the credit is claimed.
   Example: You paid 8% tax, and later determined that you are entitled to a credit. During that time, the tax rate changed to 7%. You are still entitled to the 8% credit.
   • Credit for an overpayment of tax made in a prior quarter that you have not previously claimed.

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, A Guide to Sales and Use Tax Incentives Within Empire Zones).

17 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.

18 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.

19 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.

STEP 6

20 Calculate taxes due — Enter the amounts from 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.

STEP 7

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

If you qualify, calculate your vendor collection credit in Step 7. If the result is less than $150, enter the result in box 19. If the result is equal to or more than $150, enter only $150 in box 19.

7A — If you completed schedules B, B-ATT, H, N, Q, or T-ATT, enter the appropriate amount (see each schedule for the amount to enter).

Schedules A and T are not included as no adjustment is needed. Add the amounts in 7A and enter the total on the Total adjustment line.

Note: If you did not complete any schedules, skip Step 7A on the return and start at the asterisk in Step 7B.

7B — If you completed Form ST-100.10, enter the amount from box 9 of that form. Fill in the lines as applicable, and add or subtract them according to the math symbols provided. Enter and add the amount from Form ST-100, page 3, box 13. Enter and subtract the Total adjustment from 7A, if any. Enter and subtract the amount from Form ST-100, page 3, box 9.* Enter the result of the addition and subtractions on the Eligible sales amount line. Transfer this amount to 7C.

*New York City only: If you reported sales on the New York City — local tax only 4% tax rate line (page 3, box 9), enter this amount in Step 7B. As local sales, they do not qualify for the vendor collection credit.
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7C — Calculate your vendor collection credit by multiplying the Eligible sales amount from 7B by the state tax rate; then the result by the credit rate. If the credit amount is less than $150, enter the credit in box 19. If the credit amount is equal to or more than $150, enter $150 in box 19.

22 Determine penalty and interest — If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit. Penalty and interest are calculated on the amount in box 18, Taxes due. The minimum penalty for late filing is $50. For penalty information, see Penalty computation below. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

You can estimate your penalty and interest by visiting our Web site and clicking on Electronic services, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see Need help? below). Enter this amount in box 20.

Penalty computation —

• For failure to file a return on time with no tax due, the penalty is $50.
• For failure to file a return on time with tax due, the penalty is:
  For 1-60 days late, 10% (.1) 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% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.3); or
  – the lesser of $100 or 100% (.1) of the tax due, but not less than $50.
• For failure to pay tax, even though the return is filed on time, the penalty is 10% (.1) 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% (.3).

STEP 8

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 ST-100.11, OS-114 Schedule CT, make your check or money order for the Total amount due payable to New York State Sales Tax. If you are filing Forms ST-100.4 or ST-100.11, 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 8371/06. 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 in 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.
• Form FT-950, Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations.
• Form FT-1007, Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold at Retail Service Stations.
• Form FT-1010, Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations.

Do not attach the refund application (Form AU-11; FT-949 or FT-950; FT-1007 or FT-1010) to your return. You must file the application separately and mail it to the address shown on that form.

STEP 9

24 Third-party designee — If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this sales tax return with the New York State Tax Department, mark an X in the Yes box in the Third-party designee area of your return. Also, enter the designee’s name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter Preparer in the space for the designee’s name. You do not have to provide the other information requested. If you mark the Yes box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

• give the Tax Department any information that is missing from your return;
• call the Tax Department for information about the processing of your return or the status of your payment(s); and
• respond to certain Tax Department notices that you shared with the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, Power of Attorney, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a Notice of Deficiency) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this return. You may designate the same representative, or another representative, on future returns.

25 Sign and mail this return.

Signatures required — If you are a sole proprietor, you must sign the return, print your name, title, date, and telephone number. If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, date, and telephone number. If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, preparer identification number, address, and telephone number.

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

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.

Private delivery service address — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, Designated Private Delivery Services. See Need help? below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use any private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: JPMORGAN CHASE, LOCKBOX 4 METROTECH CENTER - 8TH FLOOR WEST, BROOKLYN NY 11245.

Need help?

Internet access: www.nystax.gov

Fax-on-demand forms: 1 800 748-3676

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: From areas outside the U.S. and outside Canada: 1 800 698-2909; From areas inside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired

(telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information (1050-A, New York State Individual Income Tax Return, including allattachable schedules), and you are a limited exception to the privacy protection requirements of the State Data Breach Notification Act (NYCPL L 2011, c 286). This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange information purposes. However, the information will not be exchanged with any other government agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.