



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

| June                           | July | August |
|--------------------------------|------|--------|
|                                |      |        |
| Tax period                     |      |        |
| June 1, 2012 – August 31, 2012 |      |        |

|   |  |
|---|--|
| Sales tax identification number   |  |
| Legal name (Print ID number and legal name as it appears on the Certificate of Authority) |  |
| DBA (doing business as) name  |  |
| Number and street   |  |
| City, state, ZIP code   |  |

| September 2012 |    |    |    |    |    |    |
|----------------|----|----|----|----|----|----|
| 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             |    |    |    |    |    |    |

213

**20 Due date:**  
**Thursday, September 20, 2012**

You will be responsible for penalty and interest if your return and any payment due is not electronically filed or postmarked by this date.

**Mandate to use Sales Tax Web File** — Most filers fall under this requirement; see Form ST-100-I.

|  |  |
|--|--|
| <b>No tax due?</b>                                       | Enter your gross sales and services in box 1 of Step 1 below; in Step 3 on page 3, enter <i>none</i> 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 1 in instructions. |
| <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 2 in instructions. <input type="checkbox"/>         |
| <b>Has your address or business information changed?</b> | If so, visit our Web site (see <i>Need help?</i> in Form ST-100-I) and see the change my address option for further instructions, or mark an <b>X</b> in the box to the right and enter new mailing address above. See 3 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 4 in instructions.... | 1 | .00 |
|---|---|---|-----|

**Step 2 of 9 Do I need to file any additional schedules? Need to obtain schedules?** See *Need help?* on page 4 of Form ST-100-I.


- SCHEDULE A** **Form ST-100.2, Quarterly Schedule A** — Use 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.
- SCHEDULE B** **Form ST-100.3, Quarterly Schedule B** — Use 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.
- SCHEDULE FR** **Form ST-100.10, Quarterly Schedule FR** — Use to report **retail sales of qualified motor fuel or highway diesel motor fuel** and fuel taken from inventory, as explained in the schedule's instructions.
- SCHEDULE H** **Form ST-100.7, Quarterly Schedule H** — Use to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax.
- SCHEDULE N** **Form ST-100.5, Quarterly Schedule N** — Use to report taxes due and sales of certain **services in New York City**. Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, if you are a provider of parking services in New York City.
- SCHEDULE T** **Form ST-100.8, Quarterly Schedule T** — Use to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities.
- SCHEDULE W** **Form ST-100.1, Quarterly Schedule W** — Use to report **purchases eligible for credit** by a Qualified Empire Zone Enterprise (QEZE).

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

| <b>Step 3 of 9 Calculate sales and use taxes</b>  |                               | Column C<br>Taxable sales<br>and services | +   | Column D<br>Purchases subject<br>to tax<br><i>(see 9 in instructions)</i> | ×   | Column E<br>Tax rate = | =        | Column F<br>Sales and<br>use tax<br><i>(C + D) × E</i> |
|---|-------------------------------|---|-----|---|-----|------------------------|----------|--|
| Refer to Form ST-100-I, <i>Instructions for Form ST-100</i> , if you have questions or need help. |                               |   |     |   |     |                        |          |  |
| Enter total from Form ST-100.10, page 4, step 6, box 18 in box 2 (if any) ...                     |                               |   |     |   |     |                        | <b>2</b> |  |
| Enter the sum of any totals from Schedules A, B, H, N, T and W (if any) ...                       |                               | <b>3</b>                                  | .00 | <b>4</b>  | .00 |                        | <b>5</b> |  |
| Column A<br>Taxing jurisdiction   | Column B<br>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 0651                       | .00                                       |     | .00   |     | 7½%                    |          |  |
| 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 0921                       | .00                                       |     | .00   |     | 8%                     |          |  |
| 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   |     | 8⅛%*                   |          |  |
| 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 2121                       | .00                                       |     | .00   |     | 8¼%                    |          |  |
| 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   |     | 8⅝%*                   |          |  |
| Niagara County  | NI 2911                       | .00                                       |     | .00   |     | 8%                     |          |  |
| Oneida County (outside the following)   | ON 3010                       | .00                                       |     | .00   |     | 8¾%                    |          |  |
| Rome (city)   | RO 3015                       | .00                                       |     | .00   |     | 8¾%                    |          |  |
| Utica (city)  | UT 3018                       | .00                                       |     | .00   |     | 8¾%                    |          |  |
| Onondaga County   | ON 3121                       | .00                                       |     | .00   |     | 8%                     |          |  |
| Ontario County  | ON 3211                       | .00                                       |     | .00   |     | 7½%                    |          |  |
| Orange County   | OR 3321                       | .00                                       |     | .00   |     | 8⅛%*                   |          |  |
| Orleans County  | OR 3481                       | .00                                       |     | .00   |     | 8%                     |          |  |
| Oswego County (outside the following)   | OS 3501                       | .00                                       |     | .00   |     | 8%                     |          |  |
| Oswego (city)   | OS 3561                       | .00                                       |     | .00   |     | 8%                     |          |  |
| Otsego County   | OT 3621                       | .00                                       |     | .00   |     | 8%                     |          |  |
| <b>Column subtotals; also enter on page 3, boxes 9, 10, and 11:</b>                               |                               | <b>6</b>                                  | .00 | <b>7</b>  | .00 |                        | <b>8</b> |  |

| Column A<br>Taxing jurisdiction   | Column B<br>Jurisdiction code | Column C<br>Taxable sales and services | + | Column D<br>Purchases subject to tax<br><i>(see 9 in instructions)</i> | ×   | Column E<br>Tax rate =           | = | Column F<br>Sales and use tax<br>$(C + D) \times E$ |
|---|-------------------------------|--|---|--|-----|----------------------------------|---|---|
| Putnam County   | PU 3731                       | .00                                    |   | .00  |     | 8 <sup>3</sup> / <sub>8</sub> %* |   |   |
| Rensselaer County   | RE 3881                       | .00                                    |   | .00  |     | 8%                               |   |   |
| Rockland County   | RO 3921                       | .00                                    |   | .00  |     | 8 <sup>3</sup> / <sub>8</sub> %* |   |   |
| 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 4821                       | .00                                    |   | .00  |     | 8%                               |   |   |
| 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 6513                       | .00                                    |   | .00  |     | 8 <sup>3</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<br><small>(New York City includes counties of Bronx, Kings (Brooklyn),<br/>New York (Manhattan), Queens, and Richmond (Staten Island))</small> | NE 8081                       | .00                                    |   | .00  |     | 8 <sup>7</sup> / <sub>8</sub> %* |   |   |
| New York State/MCTD   | NE 8061                       | .00                                    |   | .00  |     | 4 <sup>3</sup> / <sub>8</sub> %* |   |   |
| New York City - local tax only  | NE 8091                       | .00                                    |   | .00  |     | 4 <sup>1</sup> / <sub>2</sub> %  |   |   |
|   |                               | .00                                    |   | .00  |     |                                  |   |   |
|   |                               | .00                                    |   | .00  |     |                                  |   |   |
|   |                               | .00                                    |   | .00  |     |                                  |   |   |
| <b>Column subtotals from page 2, boxes 6, 7, and 8:</b>   | <b>9</b>                      | .00                                    |   | <b>10</b>  | .00 |                                  |   | <b>11</b>   |
|  If the total of box 12 + box 13 = \$300,000 or more,<br>see page 1 of instructions.          | <b>12</b>                     |  |   | <b>13</b>  |     |                                  |   | <b>14</b>   |
| <b>Column totals:</b>   |                               | .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**

|   | Internal code | Column G<br>Taxable receipts | × | Column H<br>Tax rate = | = | Column J<br>Special taxes due<br>$(G \times H)$ |
|---|---------------|------------------------------|---|------------------------|---|---|
| Passenger car rentals (outside the MCTD)                                    | PA 0012       | .00                          |   | 6%                     |   |   |
| Passenger car rentals (within the MCTD)                                     | PA 0030       | .00                          |   | 11%                    |   |   |
| Information & entertainment services furnished via telephony and telegraphy | IN 7009       | .00                          |   | 5%                     |   |   |
| <b>Total special taxes:</b>   |               |                              |   |                        |   | <b>15</b>                                       |

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

|   | Internal code | Column K<br>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             |                           |
| <b>Total tax credits and advance payments:</b>            |               | <b>16</b>                 |

\*4<sup>3</sup>/<sub>8</sub>% = 0.04375;    8<sup>3</sup>/<sub>8</sub>% = 0.08375;  
 7<sup>3</sup>/<sub>8</sub>% = 0.07375;    8<sup>5</sup>/<sub>8</sub>% = 0.08625;  
 8<sup>1</sup>/<sub>8</sub>% = 0.08125;    8<sup>7</sup>/<sub>8</sub>% = 0.08875

Proceed to Step 6,  
page 4 

Sales tax identification number

213

Quarterly

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 as instructed on the schedule (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 \$200.

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 21 in the 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 8/31/12.

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 Thursday, September 20, 2012, to be considered filed on time. See below for complete mailing information.

Third-party designee section with fields for name, phone number, e-mail address, and identification number.

Printed name of taxpayer \_\_\_\_\_ Title \_\_\_\_\_

Taxpayer's e-mail address \_\_\_\_\_

Signature of taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Daytime telephone ( ) \_\_\_\_\_

Printed name of preparer's firm (or yours if self-employed) \_\_\_\_\_ Firm's employer identification number\* \_\_\_\_\_

Preparer's address \_\_\_\_\_ Preparer's PTIN\* \_\_\_\_\_

Preparer's e-mail address \_\_\_\_\_ Preparer's NYTPRN\* \_\_\_\_\_

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

\*See 24 in instructions

Where to file your return and attachments

Web File your return at www.tax.ny.gov (see instructions).

(If you are not required to Web File, mail your return and attachments to: NYS Sales Tax Processing, PO Box 15168, Albany NY 12212-5168)

If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions.

Check stub form for New York State Sales Tax, including fields for payee, amount, and signature.

Don't forget to write your sales tax ID#, ST-100, and 8/31/12. Don't forget to sign your check

Need help?

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