### Quarterly Schedule A for Part-Quarterly (Monthly) Filers

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

**Taxes on Selected Sales and Services in Nassau and Niagara Counties**

Food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges

**Sales tax identification number**

**Legal name** (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

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**Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 2).**

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
<th>Column E</th>
<th>Column F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxing jurisdiction</td>
<td>Type of sale/service</td>
<td>Jurisdiction code</td>
<td>Taxable sales and services</td>
<td>Tax rate</td>
<td>Sales tax (D x E)</td>
</tr>
</tbody>
</table>

#### PART 1 — Nassau County

| Outside city of Long Beach | Food and drink; hotel/motel room occupancy | NA 8289 | .00 | 8% |
| City of Long Beach only | Food and drink; hotel/motel room occupancy | LO 8285 | .00 | 8% |

#### PART 2 — Niagara County

| Outside cities of Lockport and Niagara Falls | Food and drink | NI 2945 | .00 | 8% |
| Hotel/motel room occupancy | NI 2966 | .00 | 8% |
| Admissions, club dues, and cabaret charges | NI 2991 | .00 | 8% |
| City of Lockport only | Food and drink | LO 9228 | .00 | 8% |
| Hotel/motel room occupancy | LO 9229 | .00 | 8% |
| Admissions, club dues, and cabaret charges | LO 9230 | .00 | 8% |
| City of Niagara Falls only | Food and drink | NI 9216 | .00 | 8% |
| Hotel/motel room occupancy | NI 9215 | .00 | 8% |
| Admissions, club dues, and cabaret charges | NI 9214 | .00 | 8% |

**Column totals** (Parts 1 and 2):

- **Outside city of Long Beach**: .00
- **City of Long Beach only**: .00
- **Outside cities of Lockport and Niagara Falls**: .00
- **City of Lockport only**: .00
- **City of Niagara Falls only**: .00

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**Include this column total on Form ST-810, page 2, Column C, in box 3.**

**Include this column total on Form ST-810, page 2, Column F, in box 5.**

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**File as an attachment to Form ST-810**

Include with Form ST-810
Who must file
Complete Form ST-810.2, Quarterly Schedule A for Part-Quarterly (Monthly) Filers, if you make sales or provide any of the taxable services listed below in Nassau County or Niagara County, or both, as follows:

- Nassau County — food and drink; hotel/motel room occupancy.
- Niagara County — food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges.

Within these two counties, several cities require separate reporting that affects how tax revenues are distributed. For Nassau County, sales in the city of Long Beach must be reported separately. For Niagara County, sales in the cities of Lockport and Niagara Falls must be reported separately for all three types of services. Individual lines are provided on Form ST-810.2 as required for each city and the remainder of the county.

Examples of taxable sales and services
Food and drink: Include sales by restaurants or taverns of any food and drink; and sales by caterers, delis, hot dog stands, supermarkets, etc., of heated food, sandwiches, or similar restaurant-type prepared foods.

Admissions, club dues, and cabaret charges: Include admission charges to athletic contests, shows, and entertainment events; social and athletic club dues; and charges for cabarets and clubs.

If you must file Form ST-810.2, you must also complete Form ST-810, New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers. Report in Step 3 of Form ST-810 any taxable sales and purchases not reported on this or any other schedule. For example, restaurant and hotel operators must report sales of cigarettes and candy on the appropriate jurisdiction line in Step 3 of Form ST-810.

Specific instructions
Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810 or on your business’s Certificate of Authority for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-). Mark an X in the Are you claiming any credits box on page 1 of Form ST-810 and include the credit amount in the total amount of credits claimed box.

You must also complete Form ST-810-ATT, New York State and Local Quarterly Sales and Use Tax Credit Worksheet for Part-Quarterly (Monthly) Filers, to provide information regarding the types of credits you claimed.