



New York State and Local Quarterly Sales and Use Tax Credit Worksheet

File as an attachment to Form ST-100



For 1st quarter tax period: March 1, 2024, through May 31, 2024

Due date: Thursday, June 20, 2024

Include with Form ST-100

125

Sales tax identification number | Legal name (Print ID number and name as shown on Form ST-100 or Certificate of Authority)

You must complete and submit this worksheet if you claimed credits against your taxable sales or purchases subject to tax on:
• the jurisdiction lines in Step 3 of Form ST-100, New York State and Local Quarterly Sales and Use Tax Return; or
• Form ST-100.2, Quarterly Schedule A; Form ST-100.3, Quarterly Schedule B; Form ST-100.7, Quarterly Schedule H; Form ST-100.5, Quarterly Schedule N; or Form ST-100.8, Quarterly Schedule T.

You do not need to complete this form if you did not claim credits on these lines or schedules. This includes:
• credits you reported in Step 5 of Form ST-100 (credit for prepaid tax on cigarettes or overpayment being carried forward from a prior period); and
• credit for prepaid tax on fuel you reported in Step 6 of Form ST-100.10, Quarterly Schedule FR.

Note: If you must complete this form, you must also complete Form AU-11, Application for Credit or Refund of Sales or Use Tax, and mail it to the address in the instructions with documentation to substantiate your claim.

Credit summary – Enter the total amount of taxable receipts (for all jurisdictions). These are the amounts you used to reduce your taxable sales or purchases subject to tax when calculating the tax due for each jurisdiction.

Resale

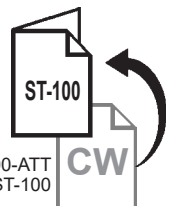
Table with 4 rows: 1 Tangible personal property that you resold, 2 Utilities you resold, 3 Hotel occupancy resold by room remarketers, 4 Subtotal (add lines 1, 2, and 3)

Contractors – material incorporated into real property

Table with 5 rows: 5 Real property located outside New York State, 6 This line intentionally left blank, 7 Real property owned by an exempt organization, 8 The materials remained tangible personal property after installation, 9 The materials were transferred to your customer in a taxable repair, maintenance, or installation service, 10 Subtotal (add lines 5 through 9)

Other types of credits

Table with 7 rows: 11 Bad debt under Tax Law section 1132(e), 12 Refund issued to a customer for sale reported in a prior period, 13 Materials stored in bulk or fabricated in New York State, which were then shipped outside New York State for use outside New York State, 14 Utilities used directly and exclusively in manufacturing, 15 Other (explain), 16 Subtotal (add lines 11 through 15), 17 Total credits (add lines 4, 10, and 16)



Insert Form ST-100-ATT inside Form ST-100



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