NEW YORK STATE

Department of Taxation and Finance

Quarterly ST-100

New York State and Local Quarterly Sales and Use Tax Return

Tax period: 1st Quarter
March 1, 2025 – May 31, 2025

Due: Friday, June 20, 2025

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	

Mandate to use Sales Tax Web File
Most filers fall under this requirement.
See Form ST-100-I, *Instructions for Form ST-100*

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Has your address or business information changed?
Mark an ***X*** in the box if the address listed is new or has changed. .... ☐

No tax due? – If you have no taxable sales, taxable purchases, or credits to report for this period, complete Step 1 below; enter ***none*** in boxes 12, 13, and 14, and complete Step 9.

Is this your final return? – If you sell or discontinue your business, or change the form of your business, you are required to file a final return with the applicable information completed in Step 2 below. You must file your final return within 20 days of the last day of business or change in status. The return should include the tax due from business operations to the last day of business, as well as any tax collected on assets that you sell. Mark an ***X*** in the box if this is your final return. .... ☐

Are you claiming any credits in Step 3 on this return or any schedules? *(Mark an **X** in the box.)* .... ☐

If *Yes*, enter the total amounts of credits claimed and complete Form ST-100-ATT *(see* Are you claiming any credits? *in instructions)* .... .00

Step 1 Return summary *(see instructions)*

1 Gross sales and services .... **1** .00

1a Nontaxable sales .... **1a** .00

Step 2 Final return information *(see instructions)*

A ☐ **Business sold or discontinued**

Mark an ***X*** in the appropriate box if your business has been sold or discontinued.

Sold ☐ Insolvent ☐ Owner deceased ☐ Dissolved ☐ Other ☐ ____________________

Note: If you intend to sell your business or any of your business assets, including tangible, intangible, or real property, other than in the ordinary course of business, you must give each prospective purchaser a copy of Form TP-153, *Notice to Prospective Purchasers of a Business or Business Assets*. You must also provide us with the following information:

Last day of business	Date of sale	Sale price	
/ /	/ /		In whole ☐ In part ☐
Name and address of purchaser			
Name and address of business			
Location of property			

Was sales tax collected on any taxable items (furniture, fixtures, etc.) included in the sale? .... Yes ☐ No ☐

B ☐ **Business form changed** (for example, a sole proprietor to a partnership or a partnership to a corporation)

In addition to filing a final return, you must also apply for a new *Certificate of Authority* for the new entity, see *Business form changed* in instructions.

For office use only

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Proceed to Step 3, page 2 ▶

 Sales tax identification number **126** **Quarterly**

Step 3 Calculate sales and use taxes
(see instructions)

		Column C Taxable sales and services +	Column D Purchases subject to tax	Column E × Tax rate =	Column F Sales and use tax (C + D) × E
Enter the total from Schedule FR, page 4, step 6, box 18 (if any) in box 2					2
Enter the total paper bag fee from Schedule E, box 1 (if any) in box 2a					2a
Enter the sum of any totals from Schedules A, B, H, N, and T (if any)		3 .00	4 .00		5
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 0651	.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 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	8%	
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	8%	
Herkimer County	HE 2121	.00	.00	8¼%	
Jefferson County	JE 2221	.00	.00	8%	
Lewis County	LE 2321	.00	.00	8%	
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%	
Column subtotals; also enter on page 3, boxes 9, 10, and 11:		6 .00	7 .00		8

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Step 3 Calculate sales and use taxes *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services +	Column D Purchases subject to tax ×	Column E Tax rate =	Column F Sales and use tax (C + D) × E
Putnam County	PU 3731	.00	.00	8⅜%*	
Rensselaer County	RE 3881	.00	.00	8%	
Rockland County	RO 3921	.00	.00	8⅜%*	
St. Lawrence County (outside the following)	ST 4091	.00	.00	8%	
Ogdensburg (city)	OG 4012	.00	.00	8%	
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	ST 4691	.00	.00	8%	
Suffolk County	SU 4711	.00	.00	8¾%*	
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	8⅜%*	
Mount Vernon (city)	MO 5521	.00	.00	8⅜%*	
New Rochelle (city)	NE 6861	.00	.00	8⅜%*	
White Plains (city)	WH 6513	.00	.00	8⅜%*	
Yonkers (city)	YO 6511	.00	.00	8⅞%*	
Wyoming County	WY 5621	.00	.00	8%	
Yates County	YA 5721	.00	.00	8%	
New York City/State combined tax [New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE 8081	.00	.00	8⅞%*	
New York State/MCTD	NE 8061	.00	.00	4⅜%*	
New York City - local tax only	NE 8091	.00	.00	4½%	
		.00	.00		
		.00	.00		
Column subtotals from page 2, boxes 6, 7, and 8:		9 .00	10 .00		11
If the total of box 12 + box 13 = $300,000 or more, see instructions. **Column totals:**		12 .00	13 .00		14

Step 4 Calculate special taxes *(see instructions)*

	Internal code	Column G Taxable receipts ×	Column H Tax rate =	Column J Special taxes due (G × H)
Passenger car rentals (outside the MCTD)	PA 0012	.00	12%	
Passenger car rentals (within the MCTD)	PA 0030	.00	12%	
Peer-to-peer car sharing (outside the MCTD)	PE 0015	.00	6%	
Peer-to-peer car sharing (within the MCTD)	PE 0035	.00	6%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00	5%	
Vapor products	VA 7060	.00	20%	
			Total special taxes:	15a

Step 4a Calculate fees *(see instructions)*

	Internal code	Column K Number of items subject to fee ×	Column L Fee due per item =	Column M Fees due (K × L)
Waste tire management fee	WA 0017		$2.25	
			Total fees:	15b
			Total special taxes and fees *(box 15a + box 15b)*:	15c

***4⅜% = 0.04375; 8⅜% = 0.08375;**
7⅜% = 0.07375; 8⅝% = 0.08625;
8⅛% = 0.08125; 8⅞% = 0.08875

Proceed to Step 5, page 4

Sales tax identification number

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Step 5 Other tax credits and advance payments *(see instructions)*	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Overpayment being carried forward from a prior period	C	
Advance payments (made with Form ST-330)	A	
Total tax credits, advance payments, and overpayments:		16

Step 6 Calculate taxes due

Add *Sales and use tax* column total (box 14) to *Total special taxes and fees* (box 15c) and subtract *Total tax credits, advance payments, and overpayments* (box 16). Enter result in box 17.

Taxes due

Box 14 amount $ ______ + Box 15c amount $ ______ – Box 16 amount $ ______ = 17

Step 7 Calculate vendor collection credit or pay penalty and interest *(see instructions)*

STOP 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 worksheet**

1. Enter the box 14 amount .... $ ______
2. Enter the amount from Schedule E, box 1 .... $ ______
3. Subtract line 2 from line 1 .... $ ______
4. Enter the box 15c amount .... $ ______
5. Add lines 3 and 4 .... $ ______
6. Enter the amount from Schedule FR as instructed on the schedule (if any). Enter this amount as a positive number. .... $ ______
7. Add lines 5 and 6 .... $ ______
8. Credit amount *(multiply line 7 by 5% (.05))* .... $ ______
   Enter the line 8 amount or $200, whichever is less, in box 18.

Vendor collection credit VE 7706 18

OR **Pay penalty and interest if you are filing late**

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

Penalty and interest 19

Step 8 Calculate total amount due *(see instructions)*

Make check or money order payable to ***New York State Sales Tax***. Include your sales tax identification number, ***ST-100,*** and ***5/31/25***.

Total amount due

8A	**Amount due:**	**Taking vendor collection credit?** Subtract box 18 from box 17. **Paying penalty and interest?** Add box 19 to box 17.	20
8B	**Amount paid:**	**Enter your payment amount.** This amount should match your amount due in box 20.	21

Step 9 Sign and mail this return *(see instr.)*

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

Must be postmarked by **Friday, June 20, 2025,** to be considered filed on time. See instructions for complete mailing information.

Third – party designee

Do you want to allow another person to discuss this return with the Tax Dept? *(see instructions)* **Yes** ☐ *(complete the following)* **No** ☐

Designee's name	Designee's phone number ( )	Personal identification number (PIN)
Designee's email address		

Authorized person

Signature of authorized person	Official title	
Email address of authorized person	Telephone number ( )	Date

Paid preparer use only *(see instr.)*

Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN		
Signature of individual preparing this return	Address	City	State	ZIP code
Email address of individual preparing this return	Telephone number ( )	Preparer's NYTPRIN	NYTPRIN excl. code	Date

Need help?

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