Department of Taxation and Finance

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

File as an attachment to Form ST-100

For 2nd quarter tax period:
June 1, 2026, through August 31, 2026

Due date:
Monday, September 21, 2026

Include with Form ST-100

227

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

1	Tangible personal property that you resold	1.	.00
2	Utilities you resold (for example, submetered to tenants)	2.	.00
3	Hotel occupancy resold by room remarketers	3.	.00
4	Subtotal *(add lines 1, 2, and 3)*	4.	.00

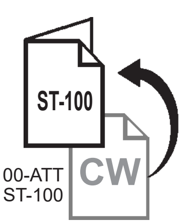
Contractors – material incorporated into real property

5	Real property located outside New York State	5.	.00
6	This line intentionally left blank	6.	
7	Real property owned by an exempt organization	7.	.00
8	The materials remained tangible personal property after installation	8.	.00
9	The materials were transferred to your customer in a taxable repair, maintenance, or installation service	9.	.00
10	Subtotal *(add lines 5 through 9)*	10.	.00

Other types of credits

11	Bad debt under Tax Law § 1132(e)	11.	.00
12	Refund issued to a customer for sale reported in a prior period	12.	.00
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	13.	.00
14	Utilities used directly and exclusively in manufacturing	14.	.00
15	Other (explain) ______	15.	.00
16	Subtotal *(add lines 11 through 15)*	16.	.00

17	Total credits *(add lines 4, 10, and 16)*	17.	.00



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

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