Department of Taxation and Finance

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

Quarterly Schedule CW

File as an attachment to Form ST-100

For 3rd quarter tax period:
September 1, 2026, through November 30, 2026

Due date:
Monday, December 21, 2026

Include with Form ST-100

327

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

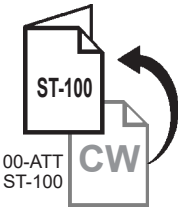
1	Tangible personal property that you resold	**1.**	.00
2	Utilities you resold (for example, submetered to tenants)	**2.**	.00
3	Hotel occupancy resold by room remarketers	**3.**	.00
4	Subtotal *(add lines 1, 2, and 3)*	**4.**	.00

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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