New York State and Local Quarterly Sales and Use Tax Return

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

Income reporting information

If a different entity files the corporation tax, partnership, or personal income tax return to report income from this business, enter that entity’s federal employer identification number (EIN) or social security number (SSN). Leave this field blank if the same entity files this sales tax return and reports the income from the business or if you aren’t required to file income tax returns (for example, NYS governmental entities).

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)

Step 1 Return summary (see instructions)

1 Gross sales and services

1a Nontaxable sales

1b Marketplace providers only: Enter the dollar amount of taxable sales of tangible personal property facilitated for marketplace sellers (see instructions)

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

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 (sole proprietor to partnership, partnership to corporation, etc.)

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)

Mandate to use Sales Tax Web File

Most filers fall under this requirement. See Form ST-100-I, Instructions for Form ST-100.

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.

ID number

Due: Friday, September 20, 2019

Tax period: 2nd Quarter

June 1, 2019 – August 31, 2019

Proceed to Step 3, page 2

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### Step 3: Calculate sales and use taxes (see instructions)

Enter total from Schedule FR, page 4, step 6, box 18 in box 2 (if any)...

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B Jurisdiction code</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York State only</td>
<td>NE 0021</td>
</tr>
<tr>
<td>Albany County</td>
<td>AL 0181</td>
</tr>
<tr>
<td>Allegany County</td>
<td>AL 0221</td>
</tr>
<tr>
<td>Broome County</td>
<td>BR 0321</td>
</tr>
<tr>
<td>Cattaraugus County (outside the following)</td>
<td>CA 0481</td>
</tr>
<tr>
<td>Olean (city)</td>
<td>OL 0441</td>
</tr>
<tr>
<td>Salamanca (city)</td>
<td>SA 0431</td>
</tr>
<tr>
<td>Cayuga County (outside the following)</td>
<td>CA 0511</td>
</tr>
<tr>
<td>Auburn (city)</td>
<td>AU 0561</td>
</tr>
<tr>
<td>Chautauqua County</td>
<td>CH 0651</td>
</tr>
<tr>
<td>Chemung County</td>
<td>CH 0711</td>
</tr>
<tr>
<td>Chenango County (outside the following)</td>
<td>CH 0861</td>
</tr>
<tr>
<td>Norwich (city)</td>
<td>NO 0831</td>
</tr>
<tr>
<td>Clinton County</td>
<td>CL 0921</td>
</tr>
<tr>
<td>Columbia County</td>
<td>CO 1021</td>
</tr>
<tr>
<td>Cortland County</td>
<td>CO 1131</td>
</tr>
<tr>
<td>Delaware County</td>
<td>DE 1221</td>
</tr>
<tr>
<td>Dutchess County</td>
<td>DU 1311</td>
</tr>
<tr>
<td>Erie County</td>
<td>ER 1451</td>
</tr>
<tr>
<td>Essex County</td>
<td>ES 1521</td>
</tr>
<tr>
<td>Franklin County</td>
<td>FR 1621</td>
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<tr>
<td>Fulton County (outside the following)</td>
<td>FU 1791</td>
</tr>
<tr>
<td>Gloversville (city)</td>
<td>GL 1741</td>
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<tr>
<td>Johnstown (city)</td>
<td>JO 1751</td>
</tr>
<tr>
<td>Genesee County</td>
<td>GE 1811</td>
</tr>
<tr>
<td>Greene County</td>
<td>GR 1911</td>
</tr>
<tr>
<td>Hamilton County</td>
<td>HA 2011</td>
</tr>
<tr>
<td>Herkimer County</td>
<td>HE 2121</td>
</tr>
<tr>
<td>Jefferson County</td>
<td>JE 2221</td>
</tr>
<tr>
<td>Lewis County</td>
<td>LE 2321</td>
</tr>
<tr>
<td>Livingston County</td>
<td>LI 2411</td>
</tr>
<tr>
<td>Madison County (outside the following)</td>
<td>MA 2511</td>
</tr>
<tr>
<td>Oneida (city)</td>
<td>ON 2541</td>
</tr>
<tr>
<td>Monroe County</td>
<td>MO 2611</td>
</tr>
<tr>
<td>Montgomery County</td>
<td>MO 2781</td>
</tr>
<tr>
<td>Nassau County</td>
<td>NA 2811</td>
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<tr>
<td>Niagara County</td>
<td>NI 2911</td>
</tr>
<tr>
<td>Oneida County (outside the following)</td>
<td>ON 3010</td>
</tr>
<tr>
<td>Rome (city)</td>
<td>RO 3015</td>
</tr>
<tr>
<td>Utica (city)</td>
<td>UT 3018</td>
</tr>
<tr>
<td>Onondaga County</td>
<td>ON 3121</td>
</tr>
<tr>
<td>Ontario County</td>
<td>ON 3211</td>
</tr>
<tr>
<td>Orange County</td>
<td>OR 3321</td>
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<tr>
<td>Orleans County</td>
<td>OR 3481</td>
</tr>
<tr>
<td>Oswego County (outside the following)</td>
<td>OS 3501</td>
</tr>
<tr>
<td>Oswego (city)</td>
<td>OS 3561</td>
</tr>
<tr>
<td>Otsego County</td>
<td>OT 3621</td>
</tr>
</tbody>
</table>

Step 3: Calculate sales and use taxes (see instructions)

<table>
<thead>
<tr>
<th>Column C Taxable sales and services</th>
<th>Column D Purchases subject to tax</th>
<th>Column E Tax rate</th>
<th>Column F Sales and use tax (C + D) × E</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.00</td>
<td>4.00</td>
<td>0.00</td>
<td>5.00</td>
</tr>
</tbody>
</table>

Column subtotals; also enter on page 3, boxes 9, 10, and 11:

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B Jurisdiction code</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.00</td>
<td>7.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B Jurisdiction code</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.00</td>
<td></td>
</tr>
</tbody>
</table>
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#### 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**

| Putnam County | PU 3731 | .00 | .00 | 8⅜%* |
| Rensselaer County | RE 3881 | .00 | .00 | 8% |
| Rockland County | RO 3921 | .00 | .00 | 8⅜%* |
| St. Lawrence County | ST 4091 | .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 | 8⅜%* |
| 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) (6/1 - 7/31) | WE 5581 | .00 | .00 | 75%* |
| Westchester County (outside the following) (8/1 - 8/31) | WE 5581 | .00 | .00 | 8⅞%* |
| Mount Vernon (city) | MO 5521 | .00 | .00 | 8⅛% |
| New Rochelle (city) | NE 6861 | .00 | .00 | 8⅞% |
| White Plains (city) | WH 6513 | .00 | .00 | 8⅛% |
| Yonkers (city) | YO 6511 | .00 | .00 | 8⅛%* |
| Wyoming County | WY 5621 | .00 | .00 | 8% |
| Yates County | YA 5721 | .00 | .00 | 8% |
| New York City/State combined tax | NE 8081 | .00 | .00 | 8⅛%* |
| [New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)] | NE 8081 | .00 | .00 | 8⅛%* |
| New York State/MCTD | NE 8061 | .00 | .00 | 4⅛% |
| New York City - local tax only | NE 8091 | .00 | .00 | 4⅛% |
| .00 | .00 | .00 | .00 |

#### Column subtotals from page 2, boxes 6, 7, and 8:

| Column totals: | .00 |

#### Step 4 Calculate special taxes (see instructions)

<table>
<thead>
<tr>
<th>Internal code</th>
<th>Column G</th>
<th>Column H</th>
<th>Column J</th>
</tr>
</thead>
<tbody>
<tr>
<td>PA 0012</td>
<td>.00</td>
<td>12%</td>
<td></td>
</tr>
<tr>
<td>PA 0030</td>
<td>.00</td>
<td>12%</td>
<td></td>
</tr>
<tr>
<td>IN 7009</td>
<td>.00</td>
<td>5%</td>
<td></td>
</tr>
</tbody>
</table>

**Total special taxes:**

#### Step 5 Other tax credits and advance payments (see instructions)

<table>
<thead>
<tr>
<th>Internal code</th>
<th>Column K</th>
<th>Credit amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>CR C8888</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total tax credits, advance payments, and overpayments:**

*4⅜% = 0.04375; 8⅛% = 0.08375; 7⅞% = 0.07375; 8⅞% = 0.08625; 8% = 0.08125; 8% = 0.08875 |

Proceed to Step 6, page 4
Step 6 Calculate taxes due

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

Box 14 amount $ + Box 15 amount $ = Box 16 amount $ =

Taxes due

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

7A Vendor collection credit

Box 14 amount $ + Box 15 amount $ =

Enter the amount from Schedule FR as instructed on the schedule (if any). Be sure to enter this amount as a positive number. +

× 5% (.05) (credit rate) =

** In box 18, enter the amount calculated up to $200.

OR Pay penalty and interest if you are filing late

7B Penalty and interest if you are filing late

Step 8 Calculate total amount due (see instructions)

Make check or money order payable to New York State Sales Tax. Write on your check your sales tax identification number, ST-100, and 8/31/19.

Amount due: Taking vendor collection credit? Subtract box 18 from box 17.

Paying penalty and interest? Add box 19 to box 17.

Amount paid: Enter your payment amount. This amount should match your amount due in box 20.

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, September 20, 2019, to be considered filed on time. See below 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

Where to file your return and attachments

Web File your return at www.tax.ny.gov (see Highlights in instructions).

(If you are not required to Web File, mail your return and attachments to: NYS Sales Tax Processing, PO Box 15168, Albany NY 12212-5168)

If using a private delivery service rather than the U.S. Postal Service, see Publication 55, Designated Private Delivery Services.

Need help?

See Form ST-100-I, ST-100 Quarterly Instructions, page 5.