

**New York State and Local Quarterly
Sales and Use Tax Return for
Part-Quarterly (Monthly) Filers****Quarterly ST-810****Tax period: 3rd Quarter
September 1, 2025 – November 30, 2025****Due: Monday, December 22, 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 FileMost filers fall under this requirement.
See Form ST-810-I, *Instructions for Form ST-810*.**Has your address or business
information changed?****0926**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-810-ATT (see Are you claiming any
credits? in instructions). .00**Step 1 Return summary**
(see instructions)**1** Gross sales and services .00**1a** Nontaxable sales .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 <input type="checkbox"/> | In part <input type="checkbox"/> |
| 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

| 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 | | 8½%* | |
| 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 | | 8½%* | |
| 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 | | 8½%* | |
| 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 |



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 | | 8 $\frac{3}{8}$ %* | |
| Rensselaer County | RE 3881 | .00 | | .00 | | 8% | |
| Rockland County | RO 3921 | .00 | | .00 | | 8 $\frac{3}{8}$ %* | |
| 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 | | 8 $\frac{3}{4}$ %* | |
| 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 | | 8 $\frac{3}{8}$ %* | |
| Mount Vernon (city) | MO 5521 | .00 | | .00 | | 8 $\frac{3}{8}$ %* | |
| New Rochelle (city) | NE 6861 | .00 | | .00 | | 8 $\frac{3}{8}$ %* | |
| White Plains (city) | WH 6513 | .00 | | .00 | | 8 $\frac{3}{8}$ %* | |
| Yonkers (city) | YO 6511 | .00 | | .00 | | 8 $\frac{7}{8}$ %* | |
| 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 | | 8 $\frac{7}{8}$ %* | |
| New York State/MCTD | NE 8061 | .00 | | .00 | | 4 $\frac{3}{8}$ %* | |
| New York City - local tax only | NE 8091 | .00 | | .00 | | 4 $\frac{1}{2}$ % | |
| | | .00 | | .00 | | | |
| | | .00 | | .00 | | | |
| Column subtotals from page 2, boxes 6, 7, and 8: | | 9 | | 10 | | | 11 |
| Column totals: | | 12 | | 13 | | | 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 and recycling fee (tire services with any physical retail location in NYS) | WA 0017 | | | \$2.25 | |
| Waste tire management and recycling fee (tire services with no physical retail locations in NYS) | WA 0018 | | | \$2.50 | |

Total fees: 15b

Total special taxes and fees (box 15a + box 15b): 15c

*4 $\frac{3}{8}$ % = 0.04375; 8 $\frac{3}{8}$ % = 0.08375;
 7 $\frac{3}{8}$ % = 0.07375; 8 $\frac{5}{8}$ % = 0.08625;
 8 $\frac{1}{8}$ % = 0.08125; 8 $\frac{7}{8}$ % = 0.08875

Proceed to Step 5, 
page 4

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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 (including ST-809 and PromptTax payments) | | A | | | | |
| Total tax credits, advance payments, and overpayments: | | | 16 | | | |
| Step 6 Calculate taxes due | | 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. | | | | | | |
| Box 14 amount \$ | + Box 15c amount \$ | - Box 16 amount \$ | = 17 | | | |
| Step 7 Pay penalty and interest if you are filing late (see instructions) | | Penalty and interest | | | | |
| Penalty and interest are calculated on the amount in box 17, Taxes due. | | 18 | | | | |
| Step 8 Calculate total amount due (see instructions) | | Total amount due | | | | |
| Make check or money order payable to New York State Sales Tax . Include your sales tax identification number, ST-810 , and 11/30/25 . | | | | | | |
| 8A Amount due: Paying penalty and interest? Add box 18 to box 17. | | 19 | | | | |
| 8B Amount paid: Enter your payment amount. This amount should match your amount due in box 19. | | 20 | | | | |
| Step 9 Sign and mail this return (see instructions) <i>Please be sure to keep a completed copy for your records.</i> | | Must be postmarked by Monday, December 22, 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 <input type="checkbox"/> (complete the following) No <input type="checkbox"/> | | | | | |
| | Designee's name | Designee's phone number () | Personal identification number (PIN) <input type="text"/> | | | |
| | 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-810-I, *Instructions for Form ST-810*.