RFP #05-09

Request for Proposal

BUSINESS TAX

Sales and Use Tax

Estate Tax

International Fuel Tax Agreement (IFTA)

NEW YORK STATE

DEPARTMENT OF TAXATION AND FINANCE

Book 1 of 2

10/30/2006

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SECTION I - INTRODUCTION

A. Purpose

The New York State Department of Taxation and Finance (DTF) requests proposals from document processors or commercial banks for return, payment document and remittance processing services with respect to three tax programs – Sales and Use Tax, Estate Tax, and International Fuel Tax Agreement (IFTA).

There are approximately 1.9 million return documents filed annually and associated deposits of approximately $9.3 billion for the three Programs included in this procurement. See Part C – Program Overview, below, for more specific details on each Program.

This Request for Proposal (RFP) consists of two modules. Module 1 includes lockbox processing and remittance deposit for Sales and Use Tax and Estate Tax. Module 2 includes lockbox processing and remittance deposit for the IFTA program. **Bidders may submit proposals for one or both modules.** Each module will be evaluated on a stand-alone basis and DTF will award on a modular basis.

The Bidder must be the prime contractor and be responsible for all aspects of the program. A document processor, bidding as a prime contractor is required to disclose in their proposal, the commercial bank that will be the subcontractor for banking services (e.g., deposit, check clearing, online balance reporting, financial reporting, item research, etc.).

For Module 2, seven additional states, belonging to the IFTA Regional Processing Center (RPC), may enter into separate contracts with the awardee, with the New York State contract being the model**.**

B. Strategic Direction

DTF is consistently pursuing avenues to receive accurate and timely information. In pursuit of this goal, a fundamental premise is that our lockbox, remittance and image processing services are highly accurate and timely. The results of achieving these service goals are minimizing exception processing due to processor error or delay, allowing for our taxpayer contact center staff to assist taxpayer filing inquiries in a timely fashion, generating accurate bills, and maximizing cash flow for the State.

DTF continues its effort to achieve a “paperless” back office environment. As such, this RFP seeks the imaging and indexing of returns, remittances and all other associated documentation contained in a tax filing in order to populate DTF’s image archive system.

Given the importance of return and payments processing to the State’s revenue stream, it is paramount that a sufficient level of fail safe and disaster recovery operations exist to maintain services in the event of a disaster. For all programs in this RFP, DTF is seeking rapid restoration of all functionality to ensure that disruptions have a minimal impact to taxpayers and the State.

DTF has undertaken development of an Integrated Tax System initiative, e-MPIRE (e-Managed Processes for an Integrated Revenue Enterprise). The primary objective of the initiative is to restructure DTF’s workflow and the automated systems in order to optimize service delivery. The e-MPIRE project will provide a single, robust architecture for taxpayer identification information, information from all filed returns and transactions across tax types, and all information regarding correspondence between the taxpayer and DTF, as well as integrating accounts receivable, collection and enforcement functions. Sales Tax e-MPIRE implementation is scheduled for March 2008. This RFP includes certain requirements that reflect known Sales Tax e-MPIRE requirements. The bidder’s solution must be flexible enough to accommodate future changes and must be able to accommodate other programmatic changes as the e-MPIRE Sales Tax requirements become refined throughout the development and testing phases.

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C. Program Overview

Module 1 - Sales and Use Tax and Estate Tax

Sales and Use Tax

New York State requires any business that sells tangible personal property (goods) or services in New York State to be registered and collect state and local sales. In general, the sales tax collected and remitted is computed using the combined state and local rate in effect in the locality where the taxable product or service is delivered. The rates change on a frequent basis, often with little advance notice, based on legislative actions on the both the local and State levels. In addition, New York State requires the payment of a use tax. Use tax is defined as a tax on a person or business consuming, using, or storing a taxable item in the state. The consumer must remit the funds directly to the state unless the consumer pays the tax to the retailer or other the person authorized to collect the tax.

The Sales and Use Tax Program involves the receipt, processing and deposit annually of approximately 1.7 million primary returns (and their associated schedules, which may or may not be filed with the primary return) and $8.2 billion in associated remittances, exclusive of the Department's electronic payment and filing programs for high value taxpayers. Refer to Exhibit 10-B for monthly Sales Tax processing volumes. In addition, approximately 3,000 refund forms and 6,000 AU-196.10 (Bulk Sales Notification) forms, are received annually. The volumes depicted in Exhibit 10-B represent mail receipt patterns. Actual processed volumes may be as much as 8% higher, reflecting for instance, multiple filings in a single envelope. Sales and Use Tax returns are filed on either a monthly, part-quarterly, quarterly or annual basis. The following is a list of the return types and the percentage of documents processed annually:

Filing Period and Document Type	Processing Percentage
Annual – ST101	12.5
Quarterly – ST100,ST102	59.1
Monthly – ST810	6.9
Part-Quarterly – ST809	12.2
All Others	9.3

The Department prints and mails the returns, schedules and other forms for taxpayer usage. The Department provides a preprinted header label for use on these documents. The following table, based on a recent sample, indicates that the majority of taxpayers (vendors) use the Department provided form and label and that the majority are filled out by hand.

Sales Tax Return Type	Estimated % of Returns w/Handwritten Labels	Estimated % of Returns w/Handwritten Entries on the Return	Estimated % of Returns that were photo-copied or Computer Generated*	Estimated % of Vendor Facsimile Returns**
ST-100	16%	68%	21%	28%
ST-101	21%	88%	Not Available	Not Available
ST-102	8%	89%	17%	8%
ST-102A	3%	95%	4%	3%
ST-810	5%	92%	12%	4%

* These represent non-DTF original forms

** Vendor Facsimile Returns are documents are generated from tax computing software applications

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An analysis of Sales and Use Tax returns, and their associated schedules, indicates the following about the average number of characters data captured:

Form Type	Average Characters per tax filing	Estimated Annual Volume
Annual	53	Exhibit 10
Quarterly	75	Exhibit 10
Monthly	181	Exhibit 10
Part Quarterly	39	Exhibit 10
ST-330 – Advance Payments	24	19,949
ST-945/1045 – Motor/Diesel Fuel	42	6750
Prepaid Cigarette	53	253
ST-716/719 – Cigarette Licensing	53	23,313
Sch N-ATT – Taxes on Parking Services in NYC Parking	117	7,524
Schedule FR – Sales and Use Tax on Motor Fuel and Diesel Motor Fuel	163	16,478
Connecticut Sch K	53	5,595

Images of all Sales Tax forms and documents are required and are expected to be delivered to the Department on the same day as the fully processed tax filings. It is estimated that there is an average of six images per tax filing, including the return, schedules, other forms, remittance, and related documents.

The Contractor awarded this Module will be required to process address changes that have been noted by taxpayers on tax returns and forms. It is estimated that there are 18,000 per year.

New York, Connecticut (Schedule CT) and New Jersey (Schedule NJ) have entered into agreement to enable vendors doing business in more than one state to satisfy their filing requirements for each state by submitting one return to their base state. Therefore, the Contractor, awarded this contract, will be required to process the New York returns and to separate out the Schedule CTs and Schedule NJs. All returns and forms will be imaged for New York. A mandatory/desirable requirement is included in this RFP for imaging of the Schedule CTs and for data capture of the Schedule CTs.

The bidder's solution must be able to fully integrate callable modules with the Department's systems. For example, this RFP incorporates a callable Sales Tax rate table to be used in the verification process. This will ensure that there is a single rate table used by all parties and will diminish bidder development and maintenance as rates change in the future.

The Department will continue to expand its electronic services to taxpayers. These services will include the ability for taxpayers to utilize the Department's web site to complete and print online Sales Tax forms. The Department plans to develop an online Sales Tax return printed with 2D barcoded information to facilitate processing. DTF has estimated that this could mean approximately 35,000 2D returns annually, once the 2D return is implemented.

Estate Tax

New York State Estate Tax Law requires the filing of an Estate Tax Return, depending on the individual's estate value on the date of death. The Estate Tax Program involves the receipt, processing (including imaging) and deposit of approximately 5,000 associated remittances and the processing of approximately 21,000 returns annually. The remittances are valued at approximately $930 million. Refer to Exhibit 10-A, for monthly Estate Tax processing volumes.

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Estate Tax filings include returns, which rarely undergo legislative changes, secondary forms and other documents that must be identified, arranged, imaged and delivered to the Department in a prescribed order. The following list identifies the incidence, in an Estate Tax filing, of the miscellaneous documents.

Type of Attachment	Estimated Percentage
Secondary Forms (see Requirement B.2.4.H for listing of Secondary forms)	67%
Cover Letters	59%
Death Certificate	68%
Letters of Testamentary/Administration	53%
Power of Attorney	7%
Miscellaneous Correspondence	19%

Estate Tax filings vary in size, from just a few pages to as many as 4,000 pages (4 boxes), though fewer than 1% of Estate Tax filings have more than 500 pages. The average size of an Estate Tax filing is 25 pages. Note that approximately 75% of Estate Tax filings are received bound, in binders or stapled.

Estate Tax filings are generally typed, with handwritten entries on fewer than 10% of the filings. Data capture of Estate Tax filings include an average of 297 characters per return.

Module 2 – IFTA

IFTA, the International Fuel Tax Agreement, is a multi-jurisdictional agreement, mandated by the "Intermodal Surface Transportation Efficiency Act of 1991", intended to simplify the reporting of motor fuel use taxes by interstate motor carriers. Motor carriers subject to the fuel use tax file quarterly returns (IFTA-100 and IFTA-101) with their base jurisdiction, reporting the miles traveled and the taxes paid. The base jurisdictions, in turn, collect and distribute the carrier's motor fuel use tax payments to other IFTA jurisdictions, via a "monthly transmittal" (see examples in Exhibit 13).

Sixteen states and one Canadian province have joined together to form the Regional Processing Center (the "RPC"), with New York State DTF serving an administrative role – maintaining the IFTA system. The "RPC Lockbox" jurisdictions, in addition to New York, are: Alabama, California, Connecticut, Kentucky, Maryland, Massachusetts, and Rhode Island. Each of these jurisdictions is expected to enter into agreements (contracts) with the awardee of this RFP. It should be noted that New York is not, in any way, bound by agreements between the Contractor and the RPC Lockbox Jurisdictions.

The eight "lockbox" jurisdictions have approximately 50,000 registered motor carriers. Approximately 189,000 returns are processed annually, as well as 5,500 monthly transmittals, with remittances valued at $182 million.

IFTA tax filings include returns (the IFTA-100), a schedule (the IFTA-101) and occasional miscellaneous documentation (e.g., correspondence). Tax filings may include, rather than a return and schedule, an IFTA-100-V, the payment voucher for an electronically filed IFTA return or an unassociated remittance. It is estimated that there are approximately 600 of these each quarter. The Contractor awarded this Module will also be required to process ACH Debits. Imaging of all IFTA documents will be required by New York, and may be required by other RPC Lockbox Jurisdictions (i.e., Alabama, California, Connecticut, and/or Maryland.) The returns and associated schedules (IFTA-100/IFTA-101) have an average of two pages per return.

The IFTA monthly transmittals are filed based on a required format, but with much variation, based on the reporting jurisdiction. Three of the RPC Lockbox Jurisdictions require only four fields of data from the monthly transmittals, with an average data capture of only eleven characters. However, four other jurisdictions require more data capture – resulting in an average data capture of approximately 2,000 characters. See Exhibit 10 for details relating to each of the jurisdictions. The monthly transmittal filings

may include correspondence (usually a cover letter), the transmittal audit report (with no required data capture) that may be many pages long. The size of the monthly transmittals varies – some only a page or two of reporting data and others with a hundred, or more, pages. A recent survey found that there is an average of seventeen pages. Monthly transmittals (examples in Exhibit 13) may be filed with a remittance, or a remittance may be sent separately, often with associated correspondence. In addition, audit reports may be associated with the monthly transmittal. No processing, other than imaging, is required from these audit reports.

It is estimated that the majority of return filings (IFTA-100/101) are done so using the forms that have been sent to the taxpayer (90%), and thus, include a preprinted header and preprinted jurisdictions (on the IFTA-101). However, the majority of data filed on these returns is handwritten (88%).

The IFTA system incorporates an IFTA Taxpayer Profile System, that the Contractor will be expected to utilize, for header validation purposes and for updating noted address changes, in certain instances (based on Requirements in Section VI). It is estimated that there are 170 address changes made each month for all of the RPC Lockbox Jurisdictions.

D. Implementation

The services solicited herein must be operational according to the following schedule:

April 1, 2008	IFTA
July 1, 2008	Estate Tax
October 1, 2008	Sales and Use Tax

On the following dates, DTF expects to begin its user acceptance testing (UAT) for all required functionality for each program below:

September 3, 2007	IFTA
December 3, 2007	Estate
March 3, 2008	Sales and Use Tax

On the following certification dates, all required data, image and report outputs must meet DTF's requirements:

March 3, 2008	IFTA
June 2, 2008	Estate Tax
September 1, 2008	Sales and Use Tax

The Bidder must provide a comprehensive implementation plan which satisfies the Program Development and Implementation Requirements in Sections VII and VIII of this RFP. The Bidder must demonstrate the ability to meet deadlines and to produce deliverables in a timely manner. The Contractor must cooperate with DTF during the certification process.

E.. Procurement Objectives

The objective of this RFP is to procure best value services, which:

- achieve certification and implementation deadlines;
- meet the stated requirements;
- timely deposit funds;
- provide image output of all paper documents and remittances;
- allow for growth and changes to the Programs;
- provide system and operational security; and
- provide fail safe and disaster recovery services.

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The Contractor must achieve the required accuracy and timeliness performance standards, as set forth in Section II – Performance Standards and Liquidated Damages, for the deposit of remittances (paper and electronic) and the processing of tax returns and payment documents. The required standards are expected, regardless of the form source, including, but not limited to DTF supplied forms, photocopies, faxed copies, computer generated printed, as well as taxpayer produced attachments (e.g., spreadsheets, etc.).

The Bidder must demonstrate the ability and resources to respond rapidly and in a best value manner to change systems and/or operations due to legislative mandate, administrative directive, Program enhancement, or changes in taxpayer behavior (e.g., filing patterns or methods). In addition, other changes to State of Federal law may impact New York State tax processing systems. The Contractor must be prepared to respond to these requirements with whatever resources are necessary to accommodate limited implementation time frames.

Consistent with the DTF Strategic Plan, DTF may request the Contractor to provide Program enhancement services. Depending on the nature of the Program enhancement, DTF will work with the Contractor to evaluate the cost-benefit of implementing these changes. However, DTF is under no obligation to have the Contractor implement the enhancement, and it reserves the right to 1) develop and implement Program enhancement services internally at DTF or 2) hire a third party to provide such services. The Contractor must be willing to work in good faith with DTF and any other party to assist in the development and/or implementation of any Program enhancement services.

The Bidder must demonstrate that the processing facility(ies) and system(s) are secure, and that confidential material and information will be safeguarded according to the Department's standard. Disaster recovery and fail safe plans must exist and be operational to ensure minimal disruption to the Program(s) in the event of such occurrences. Section VII – Program Development and Support Requirements details the disaster recovery/fail safe requirements for each Program.

Finally, DTF requires the Contractor to meet the requirements of this RFP regardless of other present or future business commitments to DTF or other parties. Additional program specific functional, support and implementation requirements, as well as performance standards are detailed in subsequent Sections of this RFP.

F. Bid Administration

All inquiries concerning this solicitation should be addressed to the following designated contacts:

Janice Piccone	(518) 457-0954	bfs_contacts@tax.state.ny.us
Ann Dieckmann	(518) 457-0954	bfs_contacts@tax.state.ny.us
Karen Brino	(518) 457-0954	bfs_contacts@tax.state.ny.us

Contacting individuals other than the designated contacts listed above may result in the disqualification of the bidder's proposal - please refer to the procurement lobbying law and the department guidelines posted on the Department's procurement website at: http://www.nystax.gov/procurement and referenced in Section III – Administration Conditions and Proposal Responses Requirements.

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G. Procurement Schedule

The key dates of this procurement process are as follows:

Issuance of RFP	Monday, October 30, 2006
Deadline for Registering for Pre-Bid Conference and for filing the "Affirmation and Understanding of, and Compliance with Procurement Lobbying Guidelines" (Appendix B-7)	Friday, November 10, 2006 (by 4:00 PM)
Pre-Bid Conference	Thursday, November 16, 2006
Deadline for Filing the "Notification of Intent to Bid" (Appendix B-1)	Monday, November 27, 1006 (by 4:00 PM)
Deadline for Submission of Questions	Monday, November 27, 2006 (by 4:00 PM)
Department's Written Responses to Questions	Monday, December 11, 2006
Deadline for Follow-up Questions Based on Department Responses only	Monday, December 18, 2006 (by 4:00 PM)
Department's Written Responses to Follow-up Questions	Friday, December 22, 2006
Proposals Due	Tuesday, January 16, 2007 (by 4:00 PM)
Notification of Award of Bid	Monday, April 9, 2007

For a more comprehensive list of events, see Section III – Administrative Conditions and Proposal Response Requirements, in this RFP.

H. Contract Duration

The contract duration for Module 1 and Module 2 will be six years, seven months (i.e., 6/8/07 through 12/31/2013), with two optional one year renewal periods (i.e., 1/1/14 – 12/31/14 and 1/1/15 – 12/31/15).

The final contracts, drafts of which will be provided after award, for this procurement will be based on the invariable contract conditions and mandatory topics set forth in Section XI – Contract Conditions, and the Performance Standards set forth in Section II – Performance Standards and Liquidated Damages. If the Bidder disagrees with any of the mandatory topics (as identified in Section XI) and performance standards (as identified in Section II), **specific** alternative language must be provided as part of the Bidder's proposal. Upon selection of the Contractor, DTF reserves the right to negotiate the final contract and standards based on the RFP and the responses to the RFP.

The Contractor must sign the contract within sixty (60) calendar days after the award of the bid. If the Contractor fails to do so, DTF reserves the right to begin negotiations with the second rated bidder.

I. Bid Evaluation

Proposals submitted in response to this RFP will be evaluated based on the merits of the technical and financial proposals, alternative language proposed to the performance standards (as identified in Section II) and invariable contract conditions and mandatory topics (identified in Section XI) of this RFP, reference

checks, site visits and interviews with bidders. For more details on the evaluation process, see Section V – Evaluation Process and Criteria, of this RFP.

In addition, due to the critical nature of the programs described in this RFP and the associated risks to New York State's finances, a prime contractor must either be a high performance document processor or a commercial bank. Section IV – Qualifying Requirements details the criteria which must be met by the prime contractor and its subcontractor(s) in order to qualify to bid for this RFP.

SECTION II – PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

A. Purpose of the Performance Standards

Performance standards establish the acceptable level of service for all aspects of the Contractor's processing systems and operations. The RFP includes performance standards for:

1. Automated Environment;
2. General Controls;
3. Performance Monitoring;
4. Operations Fees;
5. Deposit Processing;
6. Tax Filing Processing; and
7. Output Delivery.

B. Future Program Changes

The performance standards reflect current statutes, rules, regulations, policies and procedures. Changes that alter the existing processing requirements may require the performance standards to be adjusted accordingly. In such instances, established processing standards would be modified through the Change Procedure (see Appendix E of this RFP).

C. Evaluating Contractor Compliance With Standards

The Department's performance monitoring program for contractor services provides a means to evaluate compliance with performance standards. The Contractor's performance will be evaluated through performance monitoring reviews, timeliness reports and/or audits to assess the effectiveness of specific functions and/or processes and to determine compliance with performance standards. Accordingly, the performance monitoring programs ensure that:

1. Appropriate controls are implemented and maintained for complete and accurate processing of Tax Filings and Remittances, consistent with the performance standards;
2. Timely and accurate processing of Tax Filings and Remittances is achieved, consistent with the performance standards;
3. Manual procedures, automated processing and deposit systems are implemented and maintained, consistent with the performance standards;
4. Security measures are implemented and maintained, consistent with the performance standards;
5. Disaster recovery and fail safe operations capability is maintained, consistent with the performance standards; and,
6. Complete and accurate documentation is maintained, consistent with the performance standards.

D. Liquidated Damages/Reimbursement Structure

Failure to comply with the performance standards may result in the imposition of financial liquidated damages and/or reimbursements to the Department and/or taxpayers. Additionally, civil and/or criminal penalties exist for violation of secrecy and confidentiality statutes.

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E. Definitions

The following terms, when utilized within the language of the performance standards, are defined as follows:

Agreement:	Contract which results from the award of this RFP.
Business Day:	Monday through Friday, with the exception of legal bank holidays. A Business Day is further defined by the agreed upon cut-off time, as referenced in Section VII – Program Development and Program Specific Requirements (e.g., a 12:00 noon receipt cut off is agreed to – Monday's Business Day includes the activity from 12:01 p.m. on the previous Friday through 12:00 p.m. on Monday).
Contractor:	The selected bidder resulting from the competitive bid process with respect to this RFP.
Defect:	Any failure by an Implementation Deliverable (or Final Implementation Deliverable) to perform in accordance with the specifications.
Defect Correction Date:	The date set forth in a Notice of Defect by which a Defect is to be corrected.
Enhancement:	Services which are not set forth under the Agreement which the Department deems necessary to administer the applicable tax program, which may include, but not be limited to, development and implementation of technological alternatives and software enhancements.
Final Implementation Deliverable:	All the Implementation Deliverables integrated and performing together to constitute the Program which is to provide the services.
Fully Processed:	The processing of paper Tax Filings and Remittances (from lockbox receipt through transmission to DTF of all data/file outputs) and the processing of electronic payments in accordance with the Program requirements and procedures (see Section VI Functional Requirements).
IFTA Monthly Transmittal:	Reports required by IFTA to be filed by base jurisdictions detailing the carrier activity in another member jurisdiction (e.g., a report from Vermont to New York).
Implementation Deliverable:	A component of the Final Implementation Deliverable as identified in the Implementation Plan
Implementation Plan:	The plan set forth in the Agreement under which the Contractor shall take charge of providing the services for the Program. The Implementation Plan shall include, but not be limited to, a time schedule, management and staffing plan, communications and hardware requirements, software and programming requirements, remedial response and escalation procedures, testing and acceptance criteria, performance measurements and certification dates (see Section VIII for Implementation Requirements).

SECTION II – PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

Ledger Credit:	Deposits to a demand account prior to the Contractor's stated cut-off time.
Maintenance:	Maintenance includes: 1. all modifications to proprietary software, proprietary documentation and operating procedures necessary to ensure that the services are satisfactorily provided, and the performance standards are met; 2. all changes necessary to accommodate upgrades to licensed software, to ensure that the services are satisfactorily provided, and the performance standards are met; 3. all changes necessary to implement and achieve a new performance standard where the change is initiated by the Contractor and approved by the Department; 4. the development and implementation of new or modified reports and inquiries created from existing data elements, which includes additional elements added as a result of prior Maintenance and Enhancement activities; and, 5. changes to proprietary software, proprietary documentation and operating procedures necessitated by changes to licensed software.
Non-Peak Period:	For Sales Tax, the remainder of a processing year, that is not a Peak Period
Notice of Defect:	A written notice issued by the Department which sets forth Defect(s) as determined by the Department.
Peak Period:	For Sales Tax, the five business days prior to a quarterly due date of a return filing through the end of the month of the due date (e.g., a due date is September 20, the peak period begins on September 13 and goes through September 29, 2006).
Program:	All services defined in the RFP requirements and/or services subsequently modified through the Change Procedure.
Remittance:	Cash or a negotiable instrument of payment of money, including but not limited to a check, certified check, travelers check, cashier's check, bank draft, teller's check, money order, ACH Debit, and/or Fedwire.
Tax Filing:	A return, form, remittance, associated schedules and/or supporting documents filed by a taxpayer. Such filings may, or may not, include forms supplied by DTF, photocopies, "faxed" copies, forms that have been generated by software or forms created by taxpayers, as well as miscellaneous associated documents (e.g., spreadsheets, correspondence, copies of previously filed documents, etc.).
User Acceptance Test (UAT):	The process defined by the Department to determine whether an Implementation Deliverable (or Final Implementation Deliverable) performs in accordance with the specifications.
User Acceptance Test (UAT) Delivery Date:	The date, as set forth in the Implementation Plan, upon which or prior to, an Implementation Deliverable (or Final Implementation Deliverable) is to be delivered to the Department for User Acceptance Testing.

SECTION II – PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
1. Automated Environment: **100% Timely, Complete and Accurate**		
1.A. Implementation Deliverables The Contractor must deliver to the Department an Implementation Deliverable that is a fully Contractor tested system by the DTF UAT Delivery Date.	At the Department's discretion, the Contractor shall pay the Department $2,000 per calendar day that delivery of an Implementation Deliverable is later than the UAT Delivery Date for the deliverable.	
1.B. Final Implementation Deliverable All Program development activities, deliverables, etc. for complete Program(s) must be available and operational according to the agreed upon certification dates in the Implementation Plan.	At the Department's discretion, a flat-fee of $10,000 per calendar day that the final certification date is missed.	
1.C. System Modification, Enhancement/ Maintenance and Certification The Contractor must accurately and timely implement and test any data and production system modification and Enhancements/ Maintenance which affect the Program(s), whether initiated by the Contractor, or as agreed upon pursuant to the Change Control Procedure (as defined in Appendix E of the RFP). The Contractor must work with the Department to test and certify such system modifications and Enhancements/Maintenance prior to implementation.		At the Department's discretion, the Department will be reimbursed for any expenses and loss of revenue for failure to meet the standard; And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
1.D. System/Program Documentation All documentation related to the Program must be complete, accurate and delivered to and/or available to the Department in accordance with the RFP requirements (see Section VII Program Development and Support Requirements and Section VIII Implementation Requirements). The Department and the Contractor shall jointly determine a documentation scope and schedule, recognizing that there may be a delay between the system/program completion and final documentation.	At the Department's discretion, a flat fee of $500 for each occurrence the deliverable is incomplete, inaccurate, or late based upon the agreed upon scope and schedule.	
2. General Controls: **100% Timely, Complete and Accurate**		
2.A. Logical System Security The Contractor must implement and maintain the logical system security, to prevent unauthorized access to taxpayer and/or tax administration data (see Section VII Program Development and Support Requirements).	At the Department's discretion, Liquidated Damages of $2,500 for each violation of unauthor-ized access. Corrective time frames will be specified by mutual agreement between the Contractor and the Department for each violation.	At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; And/Or The taxpayer will be reimbursed for any bank related expenses

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STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
		(e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
2.B. Security/Confidentiality The Contractor must implement and maintain security and confidentiality measures in accordance with the requirements (see Section VII Program Development and Support Requirements).	At the Department's discretion, Liquidated Damages of $2,500 for each violation of the security measures as they relate to the Program. Correction action and a timetable will be specified by mutual agreement between the Contractor and the Department for each violation.	At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
2.C. Physical Security and Internal Controls The Contractor must maintain the agreed upon physical security and internal controls for all sites and services required in order to adequately prevent or minimize the risk of loss, destruction or theft of physical assets and unauthorized access (see Section VII Program Development and Support Requirements).	At the Department's discretion, Liquidated Damages of $2,500 for each violation as it relates to the Program. Correction action and a timetable will be specified by mutual agreement between the Contractor and the Department for each violation.	At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
2.D. Change Management Process and Procedures The Contractor must provide the Department with thirty (30) Business Days prior notification of planned changes to the organization, expansion of services to other clients, new or modified relationship with material sub-contractors, hardware and software modifications that either directly or indirectly impact the Program. The Contractor must utilize the Change Control Process to identify, request, analyze, prioritize, and track any changes to the Program.	At the Department's discretion, Liquidated Damages of $2,500 for each violation as it relates to the Program. If appropriate, corrective action and a timetable will be specified by mutual agreement between the Contractor and the Department.	At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
2.E. Disaster Recovery/Fail Safe Operations The Contractor must maintain, test and update as necessary (at least once annually) disaster recovery/fail safe operations procedures throughout the duration of the Agreement. In addition, the Contractor must provide the Department with an annual briefing to discuss disaster recovery/fail safe operations procedures, test results, updates, etc. (see Section VII Program Development and Support Requirements).	At the Department's discretion, Liquidated Damages of $5,000 for failure to maintain, test and update as necessary the agreed upon disaster recovery/fail safe operations procedures which impact the Program, and/or failure to brief the Department regarding disaster recovery/fail safe operations procedures, test results, updates, etc.	

SECTION II – PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
The Contractor must activate the disaster recovery/fail safe operations procedures upon declaration of a disaster and as agreed to by the Department. All functions up to and including the deposit process must be restored to achieve 25% of the throughput volume within one Business Day, 50% of the throughput volume within two Business Days and 100% of the throughput volume within three Business Days of a disaster declared by the Contractor and agreed to by the Department. All remaining functions must be restored to achieve 50% processing throughput within 5 calendar days, achieve 70% processing throughput within 10 calendar days, and achieve 100% processing throughput within 15 calendar days of a disaster declared by the Contractor and agreed to be the Department. The Department may require an alteration to existing processing plans and priorities during and/or immediately after the declaration of a disaster in order to ensure that the mix of work conforms to our priorities at that point in time.	At the Department's discretion, Liquidated Damages of $10,000 for failure to activate the agreed upon disaster recovery/fail safe operations procedures being declared by the Contractor and agreed to by the Department. Note: However, during the period a disaster is agreed to and the plan is activated the Contractor will not be subject to any Liquidated Damages provisions as set for in this Section II. Once the disaster recovery/fail safe operations plan is implemented and operational, the Contractor will be subject to the Liquidated Damages provisions as set for in this Section II.	
2.F. Procedures The Contractor must implement and maintain all Program procedures in accordance with requirements in this RFP.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
3. Performance Monitoring: **100% Timely, Complete and Accurate**		
3.A. Performance Monitoring The Contractor must cooperate fully with the Department and Office of State Comptroller or their agents for all performance monitoring audits and reviews.	At the Department's discretion, liquidated damages of $1,000 per Business Day for each failure to meet this standard.	
4. Operations Fees: **100% Timely, Complete and Accurate**		
4.A. Invoice Billing, including Change Controls and Enhancements The Contractor shall provide the Department with a complete invoice or voucher no later than 30 calendar days after the end of the month in which services are rendered, in appropriate detail to	At the Department's discretion, Liquidated Damages of $1,000 for each week for each failure to meet this standard; And/Or	At the Department's discretion, the Department will be reimbursed for any expenses for failure to meet the standard.

SECTION II – PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
permit the Department to reconcile all fees and charges imposed by the Contractor for such invoice/voucher. The Contractor shall provide the Department with a complete and accurate invoice or voucher no later than April 30th for services rendered in the prior fiscal year, in appropriate detail to permit the Department to reconcile all fees and charges imposed by the Contractor for such invoice/voucher. The Contractor must include the appropriate detail to permit the Department to justify payment of such invoice or voucher.	If the Department's appropriation lapses without the expenditure of the funds, then the Contractor may risk not being reimbursed for services provided.	
4.B. The Change Analysis and Support Documentation The Contractor shall provide to the Department a complete and accurate Change Analysis form (see Appendix E of the RFP) with supporting documentation in appropriate detail to identify all fees and charges within ten Business Days of the receipt of change request form.		At the Department's discretion, the Department will be reimbursed for any expenses for failure to meet the standard.
5. Deposit Processing Timeliness, Accuracy and Completeness		
5.A. Deposit Timeliness: **100% Timely**		
5.A.1 Deposit of Remittances - Estate Tax and IFTA The Contractor must deposit all Remittances into the respective tax receipt account (see Section VI Functional Requirements) for Ledger Credit on the same Business Day as receipt.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; reimbursement includes, but is not limited to, lost interest earnings calculated based on the actual number of days to accomplish ledger credit beyond the time frame specified and the monthly normalized 90 Day Treasury Bill rate for the period during which the violation occurred. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
5.A.2. Deposit of Remittances – IFTA ACH The Contractor must initiate 100% of all ACH Debits so that funds are available at the opening of business on the date contained on the file		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure

SECTION II – PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
provided by NYS DTF, or any RPC Lockbox Jurisdiction(s), provided the file is received prior to the agreed upon cut off, as set forth in Section VII – Program Development and Support Requirements of this RFP and the RFP response.		to meet the standard; reimbursement includes, but is not limited to, lost interest earnings calculated based on the actual number of Business Days to accomplish ledger credit beyond the time frame specified and the monthly normalized 90 Day Treasury Bill rate for the period during which the violation occurred.
5.A.3. Deposit of Remittances – Sales and Compensating Use Tax – Non-Peak Period Processing The Contractor must deposit all remittances into the Department tax receipt account (see Section VI Functional Requirements) for Ledger Credit on the same Business Day as receipt.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; reimbursement includes, but is not limited to, lost interest earnings calculated based on the actual number of Business Days to accomplish ledger credit beyond the time frame specified and the monthly normalized 90 Day Treasury Bill rate for the period during which the violation occurred. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
5.A.4. Deposit of Remittances – Sales and Use Tax – Peak Period Processing The Contractor must deposit all remittances, associated with the fully processed Tax Filing (required according to the Performance Standard referenced at 6.A.2.) for Ledger Credit on the same Business Day. All remittances received during a month must be deposited into the Department's tax receipt account for Ledger Credit by the last Business Day of that month.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; reimburse-ment includes, but is not limited to, lost interest earnings calculated based on the actual number of Business Days to accomplish ledger credit beyond the time frame specified and the monthly normalized 90 Day Treasury Bill rate for the period during which the violation occurred. And/Or The taxpayer will be reimbursed for any bank related expenses

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STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
		(e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
5.A.5. Deposit of Remittances – Sales and Use Tax – Multi-State Program The Contractor must deposit all remittances associated with the Jurisdictional (NY, NJ or CT) portion of "split" deposits into the respective Jurisdictional joint tax receipt account (established for DTF and the NYS Office of the Comptroller) on the same Business Day as receipt. The Contractor must initiate a wire transfer of funds from the CT jurisdictional joint tax receipt account (established for DTF and the NYS Office of the Comptroller) to the designated CT account weekly, on each Thursday, no later than 10:00 am, and the last Business Day of the month, if other than a Thursday. The Contractor must initiate a wire transfer of funds from the NJ jurisdictional joint tax receipt account (established for DTF and the NYS Office of the Comptroller) to the designated NJ account weekly, on each Friday, no later than 10:00 am, and the last Business Day of the month, if other than a Friday.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; reimbursement includes, but is not limited to, lost interest earnings calculated based on the actual number of Business Days to accomplish ledger credit beyond the time frame specified and the monthly normalized 90 Day Treasury Bill rate for the period during which the violation occurred. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
5.A.6. Copies of Remittances – Timeliness The Contractor must deliver a copy or an image of a remittance to the Department within ten (10) Business Days from the date of a request for such copy by the Department.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
5.B. Accuracy and Completeness of Deposit: 100% Accurate and Complete		
5.B.1. Deposit Accuracy The Contractor must correctly deposit each remittance to the respective Department tax receipt account in the amount of the remittance and perform all deposit associated functions (i.e., encoding, reconciliation, balancing, data capture of remittance amount, etc.). See Section VI – Functional Requirements.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard; And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.

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STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
5.B.2. Remittance Copies – Accuracy The Contractor must provide the Department with an accurate, complete and legible copy of a requested remittance within ten Business Days from the date of the request from the Department.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard.
6. Tax Filing Processing – Timeliness, Accuracy & Completeness		
6.A. Timeliness of Tax Filing Processing: 100% Timely		
6.A.1 Sales and Use Tax – Non-Peak Period Processing All Tax Filings must be fully processed on the same Business Day as receipt.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard. And/Or At the Department's discretion, the Contractor will be compensated based upon the Contractor's overall performance level. Such performance level will be established based upon a sample error rate applied to a defined universe or via examination of a defined universe through system reports or other methods of review. The Contractor will be compensated based upon the following method: A. For a performance level of 100%, the Contractor will receipt full compensation; or, B. For a performance level of 95.0%-99.9%, the Contractor will be compensated based upon

SECTION II – PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
		the performance level achieved (for example; an achieved timeliness performance level of 97% would correspond to 97% [97% / 100%]) compensation; or, C. For a performance level of less than 95.0%, the Contractor's compensation will be reduced by two times the error rate for the performance level achieved (for example; an achieved timeliness performance level of 90% would correspond to compensation of 80% [100%-90%=10% error rate; 10%x2=20% reduction or compensation of 80%]).
6.A.2. Sales and Use Tax – Peak Period Processing The Contractor must fully process a minimum of 50,000 tax filings on any Monday and a minimum of 25,000 on any other Business Day, in accordance with the following processing priorities: - AU-196.10 (Bulk Sales Notification) - ST-810 (monthly filers) returns with remittance - ST-810 (monthly filers) returns without remittance - ST-100, ST-102 (quarterly filers) with remittance - ST-100, ST-102 (quarterly filers) without remittance - All other tax filings with remittance - All other tax returns without remittance If the Contractor does not have sufficient tax filings in carryover inventory and mail receipt for that Business Day, it will fully process all Tax Filings on hand. At month-end cut off, all Tax Filings received during a month must be fully processed by the last Business Day of that month.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard. And/Or At the Department's discretion, the Contractor will be compensated based upon the Contractor's overall performance level. Such performance level will be established based upon sample error rate applied to a defined universe or via examination of a defined universe through systems reports or other methods of review. The Contractor will be compensated based upon the following method: A. For a performance level of 100%, the Contractor will receive full compensation; or,

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STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
		B. For a performance level of 95.0%-99.9%, the Contractor will be compensated based upon the performance level achieved (for example; an achieved timeliness performance level of 97% would correspond to 97% [97% / 100%]) compensation; or, C. For a performance level of less than 95.0%, the Contractor's compensation will be reduced by two times the error rate for the performance level achieved (for example; an achieved timeliness performance level of 90% would correspond to compensation of 80% [100%-90%=10% error rate; 10%x2=20% reduction or compensation of 80%]).
6.A.3. Estate Tax All Tax Filings received between the Friday cut-off of the previous week and the Friday cut-off of the current week (weekly standard) must be fully processed by that current week's end to meet the output delivery standard (See Standard 7.A.1, below).		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard. And/Or At the Department's discretion, the Contractor will be compensated based upon the Contractor's overall performance level. Such performance level will be established based upon a sample error rate applied to a defined universe or via examination of a defined universe through system reports or other methods of review. The Contractor will be compensated based upon the following method:

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STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
		A. For a performance level of 100%, the Contractor will receive full compensation; or, B. For a performance level of 95.0%-99.9%, the Contractor will be compensated based upon the performance level achieved (for example; an achieved timeliness performance level of 97% would correspond to 97% [97% / 100%]) compensation; or, C. For a performance level of less than 95.0%, the Contractor's compensation will be reduced by two times the error rate for the performance level achieved (for example; an achieved timeliness performance level of 90% would correspond to compensation of 80% [100%-90%=10% error rate; 10%x2=20% reduction or compensation of 80%]).
6.A.4. IFTA Tax Filings and IFTA Monthly Transmittals All Tax Filings received between the Friday cut-off of the previous week and the Friday cut-off of the current week (weekly standard) must be fully processed by that current week's end to meet the output delivery standard (see Standard 7.A.1. below). All Monthly Transmittals received between the Thursday cut-off of the previous week and the Thursday cut-off of the current week (weekly standard) must be fully processed by that current week's end to meet the output delivery standard (see Standard 7.A.1, below). Month-end Cut-Off: All Tax Filings and Monthly Transmittals received between the Friday cut-off of the previous week and the cut-off on the last Business Day of the month must be fully processed by the last Business Day of that month to meet the output delivery standard.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard. And/Or At the Department's discretion, the Contractor will be compensated based upon the Contractor's overall performance level. Such performance level will be established based upon sample error rate applied to a defined universe or via

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STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
		examination of a defined universe through systems reports or other methods of review. The Contractor will be compensated based upon the following method: A. For a performance level of 100%, the Contractor will receive full compensation; or, B. For a performance level of 95.0%-99.9%, the Contractor will be compensated based upon the performance level achieved (for example; an achieved timeliness performance level of 97% would correspond to 97% [97% / 100%]) compensation; or, C. For a performance level of less than 95.0%, the Contractor's compensation will be reduced by two times the error rate for the performance level achieved (for example; an achieved timeliness performance level of 90% would correspond to compensation of 80% [100%-90%=10% error rate; 10%x2=20% reduction or compensation of 80%]).
6.B. Accuracy and Completeness of Tax Filings Processing		
6.B.1. Estate, IFTA and Sales Tax Tax Filings Processing 99.5% Accurate & Complete The Contractor must complete the Tax Filing processing in accordance with program requirements and procedures.		At the Department's discretion, the Department will be reimbursed for any expenses and/or loss of revenue for failure to meet the standard. And/Or The taxpayer will be reimbursed for any bank related expenses (e.g., stop payment, returned item fees, etc.) for failure to meet the standard. And/Or At the Department's discretion,

SECTION II – PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
		the Contractor will be compensated based upon the Contractor's overall performance level. Such performance level will be established based upon a sample error rate applied to a defined universe or via examination of a defined universe through system reports or other methods of review. The Contractor will be compensated based upon the following method: A. For a performance level of 100%, the Contractor will receipt full compensation; or, B. For a performance level of 95.0%-99.9%, the Contractor will be compensated based upon the performance level achieved (for example; an achieved timeliness performance level of 97% would correspond to 97% [97% / 100%]) compensation; or, C. For a performance level of less than 95.0%, the Contractor's compensation will be reduced by two times the error rate for the performance level achieved (for example; an achieved timeliness performance level of 90% would correspond to compensation of 80% [100%-90%=10% error rate; 10%x2=20% reduction or compensation of 80%]).
7. Output Delivery: **100% Timely, Accurate and Complete**		
7.A.1 Output Delivery to the Department (e.g., Data File Transmissions, Image Tapes, Reports, Tax Filings, etc.) – 100% Timeliness All data, image and report transmissions must be delivered to the Department as follows: • Estate Tax and Sales Tax – data, images and related reports, received between Monday and Friday must be delivered by 5:00 a.m. (EST) of the following Monday; and • IFTA – data, images and related reports, from	Liquidated damages of $1,000 for initial failure to meet the standard. Corrective action will be identified and a timetable specified by the Department. Additional liquidated damages of $500 will be assessed for each Business Day	

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STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
filings and Monthly Transmittals received between Monday and Friday must be delivered by 5:00 a.m. (EST) of the following Monday. All image tapes must be delivered to the Department and to Connecticut (for the Schedule CTs) by 12:00 p.m. on the same Business Day as delivery of corresponding data transmission referenced above. All fully processed Estate Tax Tax Filings must be delivered to the Department on a weekly basis. All fully processed Sales and Use Tax Tax Filings, with the exception of the Schedule CT's and Schedule NJ's, must be delivered to the Department by at such time that a full pallet is available. All unprocessed Sch CT's must be delivered to the Connecticut by 12:00 pm on the Business Day following receipt by the Contractor. All fully processed Schedule CTs must be delivered to Connecticut on a weekly basis. All Schedule NJ's must be delivered to the Department by 12:00 pm on the Business Day following receipt by the Contractor. All fully processed NY IFTA Tax Filings and Monthly Transmittals must be delivered to the NYS DTF by 12:00 pm on the same Business Day as the delivery of the corresponding data transmission.	implementation of the corrective action is late. Liquidated damages will be assessed daily from the date the Contractor is notified in writing that the correction action is not acceptable. Liquidated damages will not accrue during the Department's review period(s). For repeated offenses of the same violation in the same audit period, the applicable fee will double ($1,000 increases to $2,000; $500 increases to $1,000).	
7.A.2. Output Delivery to the Department (e.g. Data File Transmission, Image Tapes and Reports, etc.) – 100% Accuracy All output (e.g., data file transmissions, image tapes and reports) must be processed in accordance with program requirements and procedures. The Contractor must provide output to the Department which is accurate and complete.	Liquidated damages of $1,000 for initial failure to meet the standard. Corrective action will be identified and a timetable specified by the Department. Additional liquidated damages of $500 will be assessed for each Business Day implementation of the corrective action is late. Liquidated damages will be assessed daily from the date the Contractor is notified in writing that the corrective action is not acceptable. Liquidated damages will not accrue during the Department's review	

SECTION II – PERFORMANCE STANDARDS AND LIQUIDATED DAMAGES

STANDARDS	LIQUIDATED DAMAGES	REIMBURSEMENTS
	period(s). The Contractor will correct reports and images at the Contractor's expense. For repeated offenses of the same violation in the same audit period, the applicable fee will double ($1,000 increases to $2,000; $500 increases to $1,000).	
7.A.3. Tax Filing Image Quality The Contractor must provide the Department with accurate, complete and legible images of Tax Filings. The image quality (readability) must be as good as or better than the Tax Filing document.	Liquidated damages of $500 for initial failure to meet the standard. Corrective action will be identified and a timetable specified by the Department. Additional liquidated damages of $250 will be assessed for each Business Day implementation of the corrective action is late. Liquidated damages will be assessed daily from the date the Contractor is notified in writing that the corrective action is not acceptable. Liquidated damages will not accrue during the Department's review period(s). For repeated offenses of the same violation in the same audit period, the applicable fee will double ($1,000 increases to $2,000; $500 increases to $1,000).	

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

I. Procurement Key Events

I.A. Timetable

Issuance of RFP	Monday, October 30, 2006
Deadline for Registering for Pre-Bid Conference and for filing the "Affirmation And Understanding of, and Compliance with, Procurement Lobbying Guidelines" (Appendix B-7, see also I.E.1.E. of this Section)	Thursday, November 9, 2006 (by 4:00 PM)
Pre-Bid Conference	Thursday, November 16, 2006 Sign-In: 1:00 – 1:30 Pre-Bid Conference: 1:30 – 3:30
Deadline for Filing the "Notification of Intent to Bid" (Appendix B-1)	Monday, November 27, 2006 (by 4:00 P.M.)
Deadline for Submission of Questions	Monday, November 27, 2006 (by 4:00 P.M.)
Department's Written Responses to Questions	Monday, December 11, 2006
Deadline for Follow-up Questions Based on Department Responses ONLY	Monday, December 18, 2006 (by 4:00 PM)
Department's Written Responses to Follow-up Questions	Friday, December 22, 2006
Proposals Due	Monday, January 22, 2007 (by 4:00 P.M.)
Notification of Award of Bid	Monday, April 9, 2007
Deadline for Contract Signature	Friday, June 8, 2007 (must be within 60 calendar days of Notification of Award of Bid)
Department User Acceptance Testing Begins	IFTA - September 3, 2007 Estate - December 3, 2007 Sales - March 3, 2008
Staged Certification Dates	IFTA - March 3, 2008 Estate - June 2, 2008 Sales - September 1, 2008
Implementation Date	IFTA - April 1, 2008 Estate - July 1, 2008 Sales - October 1, 2008

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

I.B. Pre-Bid Conference

A Pre-Bid Conference will be conducted on Thursday, November 16, 2006, at the Department of Tax and Finance's Wade Road Building, Latham, NY. Sign-in will begin at 1:00, with the Conference from 1:30 – 3:30. Bidders interested in attending the Pre-Bid Conference must register to attend by e-mail (bfs_contracts@tax.state.ny.us), fax (518-435-8413) or by phone (518-457-0954) no later than 4:00 PM, Thursday, November 9, 2006. Confirmation will be acknowledged, along with directions to the Wade Road Building. **Prospective bidders are required to attend the Pre-Bid Conference**. Prospective bidders that do not attend the Pre-Bid Conference will not be considered in the bidding process. Prospective bidders will have the opportunity to ask questions at the Pre-Bid Conference, and are also encouraged to submit those questions to the Department by Monday, November 27, 2006 for inclusion in the formal Question and Answer document.

Note: Due to space limitations, each Bidder will be limited to six (6) representatives to attend the Pre-Bid Conference.

I.C. Notification of Intent to Bid

Bidders intending to submit a proposal to this RFP must provide a "Notification of Intent to Bid" (Appendix B-1) Monday, November 27, 2006 (no later than 4:00 P.M.) to Ms. Janice Piccone at the address referenced below. The "Notification of Intent to Bid" must be filed by the Prime Contractor only.

I.D. Submission of Questions

The Department will accept written questions regarding the RFP until 4:00 PM on Monday, November 27, 2006. The Department will subsequently make available, at the Department's web site – "http//www.nystax.gov/procurement", written answers to all substantive questions by Monday, December 11, 2006. The Department will accept follow-up questions based on Department responses ONLY by 4:00 PM on Monday, December 18, 2006. The Department will make available responses to the follow-up questions by Friday, December 22, 2006.

Questions should be submitted, in writing to:

New York State Department of Taxation and Finance
Attention: Ms. Janice Piccone
Procurement Bureau
W. A. Harriman State Office Building Campus
Building 9, Room 234
Albany, New York 12227

E-mail: bfs_contracts@tax.state.ny.us
Fax: (518-435-8413)

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

I.E. Submission of Proposals

Proposals must be received no later than 4:00 PM on Wednesday, January 22, 2007 with the following visibly inscribed on the outside of the package:

Proposal to Provide Services for
"Sales Tax, Estate Tax and IFTA"

Contractor Name and Address
Date of Submission

The proposal packages and other related materials must be enclosed in sealed containers and delivered to:

New York State Department of Taxation and Finance
Attention: Ms. Janice Piccone
Procurement Bureau
W. A. Harriman State Office Building Campus
Building 9, Room 234
Albany, New York 12227

Note: Mail deliveries requiring a signature of receipt should be addressed to the Department's campus address, but the delivery service should be instructed to deliver the bid documents to the following address:

90 Cohoes Avenue
Green Island, New York 12183.

Faxed or electronically submitted proposals will NOT be accepted. No consideration will be given to proposals received after the Monday, January 22, 2007 deadline. The Department will provide bidders with confirmation of receipt of bids.

To facilitate the evaluation process, the bidder must submit:

1. Ten paper copies of the Bid Documents detailed in I.E.1.A – 1.E.1.E, below;
2. Ten bound copies of the Technical Proposal, which include the page number on all pages, and five copies in PDF format on a CD;
3. Ten bound copies of the Financial Proposal, which include the page number on all pages, and five copies in PDF format on a CD; and
4. Ten bound copies of the responses to Section II – Performance Standards and Liquidated Damages and Section XI – Invariable Contract Conditions and Mandatory Topics.

Bidders are responsible for ensuring that the PDF version on CDs mirrors the paper version.

Bidders may be requested to provide two CDs with the complete proposal in a non-PDF format (e.g., MS Word, MS Excel) to support any future FOIL request.

I.E.1. Bid Documents

The following forms and documents (I.E.1.A. through I.E.1.E.) must be submitted with the Proposals:

I.E.1.A. Attestation Form

Each bidder must acknowledge and attest that it has read and agrees to the general contract requirements as outlined in Sections VI through X of this RFP (see Appendix B-2 of this RFP).

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

I.E.1.A. Non-Collusive Bidding Practices Certification
Each bidder is required to submit a Non-Collusive Bidding Certification (see Appendix B-3 of this RFP) as part of the bid submission.

I.E.1.B. McBride Fair Employment Principles
Each bidder is required to complete the MacBride Fair Employment Principles Form (see Appendix B-4 of this RFP), as part of the bid submission.

I.E.1.C. Contractor Certification and Certificates of Authority (Sales and Use Tax Documentation)

Section 5-a of the Tax Law, as amended, effective April 26, 2006, requires certain Contractors awarded state contracts for commodities, services and technology valued at more than $100,000 to certify to the Department of Taxation and Finance (DTF) that they are registered to collect New York State and local sales and compensating use taxes. The law applies to contracts where the total amount of such contractors' sales delivered into New York State are in excess of $300,000 for the four quarterly periods immediately preceding the quarterly period in which the certification is made, and with respect to any affiliates and subcontractors whose sales delivered into New York State exceeded $300,000 for the four quarterly periods immediately preceding the quarterly period in which the certification is made.
This law imposes upon certain contractors the obligation to certify whether or not the contractor, its affiliates, and its subcontractors are required to register to collect state sales and compensating use tax and contractors must certify to DTF that each affiliate and subcontractor exceeding such sales threshold is registered with DTF to collect New York State and local sales and compensating use taxes. The law prohibits the State Comptroller, or other approving agency, from approving a contract awarded to a contractor meeting the registration requirements but who is not so registered in accordance with the law. Contractor certification forms and instructions for completing the forms are attached to this bid. Form No. ST-220-TD must be filed with and returned directly to DTF. Unless the information upon which the ST-220-TD is based changes, this form only needs to be filed once with DTF. If the information changes for the contractor, its affiliate(s), or its subcontractor(s), a new Form No. ST-220-TD must be filed with DTF.

Form ST-220-CA must be filed with the bid (Appendix B-5 of this RFP) and submitted to the procuring covered agency certifying that the contractor filed the ST-220-TD with DTF. Proposed contractors should complete and return the certification forms within two business days of request (if the forms are not completed and returned with bid submission). Failure to make either of these filings may render a bidder non-responsive and non-responsible. Bidders shall take the necessary steps to provide properly certified forms within a timely manner to ensure compliance with the law.

Vendors may call DTF at 1-800-698--2931 for any and all questions relating to Section 5-a of the Tax Law and relating to a company's registration status with the DTF. For additional information and frequently asked questions, please refer to the DTF web site: http://www.nystax.gov.

I.E.1.D. Vendor Responsibility Questionnaire
Article XI Section 163(4)(d) of the State Finance Law states that "service contracts shall be awarded on the basis of best value to a responsive and responsible offerer." Each bidder must complete and submit the Responsibility Questionnaire (see Appendix B-6 of this RFP). The Bidder Responsibility Questionnaire will be analyzed to ensure that the bidder is responsible. Bidders who are deemed not to be responsible, based on this analysis, may be rejected.

I.E.1.E. Procurement Lobbying Act

All inquiries concerning this solicitation should be addressed to the following designated contacts:

Janice Piccone	(518) 457-0954	bfs_contacts@tax.state.ny.us
Ann Dieckmann	(518) 457-0954	bfs_contacts@tax.state.ny.us

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

Karen Brino (518) 457-0954 bfs_contacts@tax.state.ny.us

Contacting individuals other than the designated contacts listed above may result in the disqualification of the bidder's proposal - please refer to the procurement lobbying law and the department guidelines posted on the Department's procurement website at: http://www.nystax.gov/procurement and referenced below.

Pursuant to State Finance Law §§139-j and 139-k, this solicitation includes and imposes certain restrictions on communications between DTF and an Offerer/bidder during the procurement process. An Offerer/bidder is restricted from making contacts from the earliest notice of intent to solicit offers/bids through final award and approval of the Procurement Contract by DTF and, if applicable, the Office of the State Comptroller ("restricted period") to other than designated staff unless it is a contact that is included among certain statutory exceptions set forth in State Finance Law §139-j (3) (a). Designated staff, as of the date hereof, is identified in Section One and this Section of the Request for Proposal. DTF employees are also required to obtain certain information when contacted during the restricted period and make a determination of the responsibility of the Offerer/bidder pursuant to these two statutes. Certain findings of non-responsibility can result in rejection for contract award and in the event of two findings within a four-year period, the Offerer/bidder is debarred from obtaining governmental Procurement Contracts. Information related to the Procurement Lobbying Law and DTF guidelines can be found on the Department's Procurement website at:http://www.nystax.gov/procurement. Bidders must file the "Affirmation and Understanding of, and Compliance with Procurement Lobbying Guidelines", "Offerer Disclosure of Prior Non-Responsibility Determinations" and the "Offerer's Certification of Compliance with State Finance Law 139-k(5)" in Appendix B-7.

a. Offerer Disclosure of Prior Non-Responsibility Determinations

New York State Finance Law §139-k(2) obligates a Governmental Entity to obtain specific information regarding prior non-responsibility determinations with respect to State Finance Law §139-j. This information must be collected in addition to the information that is separately obtained pursuant to State Finance Law §163(9). In accordance with State Finance Law §139-k, an Offerer must be asked to disclose whether there has been a finding of non-responsibility made within the previous four (4) years by any Governmental Entity due to: (a) a violation of State Finance Law §139-j or (b) the intentional provision of false or incomplete information to a Governmental Entity. The terms "Offerer" and "Governmental Entity" are defined in State Finance Law § 139-k(1). State Finance Law §139-j sets forth detailed requirements about the restrictions on Contacts during the procurement process. A violation of State Finance Law §139-j includes, but is not limited to, an impermissible Contact during the restricted period (for example, contacting a person or entity other than the designated contact person, when such contact does not fall within one of the exemptions).

As part of its responsibility determination, State Finance Law §139-k(3) mandates consideration of whether an Offerer fails to timely disclose accurate or complete information regarding the above non-responsibility determination. In accordance with law, no Procurement Contract shall be awarded to any Offerer that fails to timely disclose accurate or complete information under this section, unless a finding is made that the award of the Procurement Contract to the Offerer is necessary to protect public property or public health safety, and that the Offerer is the only source capable of supplying the required Article of Procurement within the necessary timeframe. See State Finance Law §§139-j (10)(b) and 139-k(3).

A Governmental Entity must include a disclosure request regarding prior non-responsibility determinations in accordance with State Finance Law §139-k in its solicitation of proposals or bid documents or specifications or contract documents, as applicable, for procurement contracts. The attached form is to be completed and submitted by the individual or entity seeking to enter into a Procurement Contract. It shall be submitted to the Governmental Entity conducting the Governmental Procurement.

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

b. Offerer's Certification of Compliance with State Finance Law 139-k(5)

New York State Finance Law 139-k(5) requires that every Procurement Contract award subject to the provisions of State Finance Law 139-k or 139-j shall contain a certification by the Offerer that all information provided to the procuring Government Entity with respect to State Finance Law 139-k is complete, true and accurate.

I.E.2. Technical Proposal
The Technical Proposal must include the following sections:

I.E.2.A. Section I - Executive Summary
This Section should be directed to the Department's upper level management and should contain a summary of management considerations. Bidders should utilize this Section to demonstrate how their proposal, services, and/or products meet the Department's procurement objectives as outlined in Section I - Introduction.

The Executive Summary must address, at a minimum:

A. The executive commitment of the Bidder, including the responsible executives and a description of their responsibilities in the organization and in this particular procurement;
B. Plans for the acquisition, merger or other restructuring of the organization or that of any sub-contractor;
C. The Bidder's strategic direction, including current technology policies, ongoing commitment to research and development, and plans for future services and product lines which may affect the Program(s) and services required herein;
D. Conceptual overview of the solution that is being proposed for the program(s)/module(s); and,
E. A brief corporate history.

I.E.2.B. Section 2 - Responses to Requirements – Technical Proposal

This Section must contain responses to the individual requirements contained in Sections III – XI, and any specific alternative language to the Performance Standards and Liquidated Damages in Section II and to the Contract Conditions in Section X of this RFP, if applicable.

I.E.3. Financial Proposal

The Bidder must submit a Financial Proposal, separate and distinct from the Technical Proposal. The Financial Proposal must be for the proposal, services and/or products contained in the Technical Proposal. The Financial Proposal must include narrative responses, as dictated by the response column of the financial proposal requirements in Section X - Financial Requirements, as well as tabular responses as dictated by the Financial Tables included in that same section.

The Financial Proposal must identify all one-time development fees and all operations fees to ensure that the Department can accurately determine the full life cycle cost of this procurement. The volumes provided in Section I - Introduction should be used to develop the Financial Proposal.

If the table formats provided in Section X - Financial Requirements do not provide the Bidder with flexibility to do so, information required to completely and accurately respond must be included in the narrative text section of the response. If a Bidder prefers to present required data in a different format from the tables provided, prior approval must be obtained from the Department and the Bidder must follow the Department's guidance.

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

I.E.4. Responses to Requirements – General

The requirements in Sections IV, VI, VII, VIII, IX, X, XI are categorized as mandatory (M) or mandatory/desirable (M/D), based on DTF's approach to implementation of the requirement and the response from the contractor as defined as follows:

A. Mandatory (M) requirements must be included in the Technical and Financial proposals. The responses to these requirements will be considered in the evaluation and award process. These requirements will be implemented by DTF.
B. Mandatory/Desirable (M/D) requirements must be included in the Technical and Financial proposals. The responses to these requirements will be considered in the evaluation and award process. These requirements may, or may not, be implemented by DTF at any time throughout the term of the contract.

Within each RFP section, the response column of the matrices specifies the content of responses that must be contained in the proposal. A bidder is required to affirm agreement, and in some cases, describe a solution or provide a detailed response describing the strategy proposed to satisfy each requirement.

II. Proposal Administrative Conditions

II.A. Timely Submission of Proposals

The bidders are solely responsible for timely delivery of their bids to the location set forth above prior to the stated bid opening date/time and are solely responsible for delays in receipt, including but not limited to those due to third-party carriers.

II.B. Late Bids

No late bids will be accepted. Delays in United States Postal Service deliveries or any other means of transmittal, including couriers or agents of the State, shall not excuse late bid submissions.

II.C. Improperly Labeled Proposals

In the event that a package is not labeled properly as described in I.E. of this Section, the Department reserves the right to inspect the contents of the package(s) to determine such information. The bidder shall have no claim against the Department arising from such inspection and such inspection shall not affect the validity of the procurement. Notwithstanding the Department's right to inspect contents of the package(s) to ascertain the foregoing information, the bidder assumes all risk of late delivery associated with the bid not being identified, packaged or labeled in accordance with the foregoing requirements.

II.D. Extraneous Terms

Bid proposals must conform to the terms and conditions set forth in this RFP. Any objections to terms and conditions set forth in this RFP must be provided to the Department in the bidder's response to the Administrative Conditions contained in its technical proposal. Material deviations to the terms and conditions set forth in this RFP (including additional, inconsistent, conflicting or alternative terms) may render the bid non-responsive and may result in rejection.

Only those extraneous terms that meet all the following requirements will be considered as having been submitted as part of the proposal:

1. Each proposed extraneous term (addition, counter-offer, deviation, or modification) must be specifically enumerated in a writing which is not part of a pre-printed form and must be identified

within the Technical and Financial proposal by a "pointer" to a bidder supplied extraneous term addenda to the Technical or Financial Proposal;
2. The writing (described in II.D.1. above) must identify the particular term to which the bidder objects or proposes to modify by inclusion of the extraneous term; and,
3. The bidder shall enumerate the proposed addition, counter-offer, modification or deviation from the bid proposal, and the reasons therefore.

Extraneous term(s) submitted on standard, pre-printed forms (including but not limited to: product literature, order forms, license agreements, contracts or other documents), whether or not deemed "material", which are attached or referenced with submissions and which do not meet the above requirements will not be considered part of the bid or resulting contract, but rather will be deemed to have been included for informational or promotional purposes only. Acceptance and/or processing of the bid proposal shall not constitute such written acceptance of Extraneous Term(s) or a waiver of the Department's rights set forth below. Failure to object to a term set forth in this RFP shall be deemed to constitute acceptance thereof by the bidder.

II.E. Proposal Clarifications and Bidder Presentations

The Department reserves the right to require a bidder to provide clarification and validation of its proposal, to the satisfaction of the Department, through any means the Department deems necessary. Failure of a bidder to cooperate with the Department's effort to clarify a proposal may result in the proposal being labeled as non-responsive and be given no further consideration.

The Department reserves the right to use information submitted by the bidder in response to the Department's request for clarifying information in the course of evaluation and selection under this RFP.

Additionally, bidders may be required to participate in individual presentations or to provide written clarification. Such clarifications will be considered in the evaluation process.

II.F. Proposal Effective Date

A bidder's proposal must be in effect for twenty-four (24) months from date of award (through April 9, 2009).

II.G. Prime Bidder

The bidder shall act as the prime contractor under the contract, and shall be held solely responsible for contract performance by the bidder, its partners, officers, employees, subcontractors (including vendors) and agents. The bidder shall be responsible for payment of all subcontractors and suppliers, including all third-party service providers contracted by or through the bidder in performance of the contract(s) awarded as a result of this RFP. Where services are supplied by or through the bidder under the contract, it is mandatory for the bidder to assume full integration responsibility for delivery, installation, maintenance, performance and support services for all functions. The bidder shall also be responsible for payment of any license fees, rents or other monies due third parties for services or materials provided under the contract.

II.H. Prime Contractor

If a bidder's proposal includes another provider's services (subcontractor), the bidder is required to assume responsibility for those services as prime contractor. The Department considers only the prime contractor in regard to contractual matters. If services are not provided as required under the contract, the Department's recourse will be against the prime contractor.

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

II.I. Subcontracting

The Contractor agrees not to enter into any subcontract with a commercial bank for banking services, including depository services, without the Department's prior written approval. DTF shall have the right to approve each and every such subcontract prior to giving written approval to the Contractor to enter into such subcontract. DTF reserves the right to review and approval other subcontract(s) directly related to the proposed services and/or products for the performance of contractual obligations. All such contract(s) shall contain provisions specifying that:

A. The work performed by the subcontractor must be in accordance with the terms of the contract between DTF and the prime contractor;
B. Nothing contained in such agreement shall impair the rights of DTF;
C. Nothing contained under the contract between DTF and the prime contractor shall create any contractual relationship between any subcontractor and DTF;
D. DTF reserves the right to request that a member or members of the subcontractor's staff be removed for work related cause from any work activity performed as a result of the subcontract, provided that such cause is not one which is prohibited by law as a basis for terminating an employee;
E. The prime contractor is solely responsible for subcontractor performance;
F. DTF has final approval of subcontractors; and,
G. In the event of contract termination, DTF reserves the right to have any subcontracts assigned to it on the same terms and conditions as applied to the prime contractor (to the extent consistent with New York State Law).

All subcontracts must contain provisions similar to those in the contract between DTF and the prime contractor so that the provisions of any subcontract entered into by the prime contractor are similar to, and not inconsistent with, the contract awarded as a result of this RFP.

II.J. Bid Opening

Bids will not be opened publicly. The Department reserves the right at any time to postpone or cancel a scheduled bid opening.

II.K. Proposal Security

Each bidder's proposal will be held in strict confidence by Department staff and will not be disclosed except to the Office of the Attorney General, the Office of the State Comptroller, and the Division of the Budget, as may be necessary to obtain the approvals of those agencies for the final contract.

Public inspection of the bids is regulated by the Freedom of Information Law (Article 6 of the New York State Public Officers Law). The bids are presumptively available for public inspection. If this is unacceptable to a bidder, the bidder should apply to the Department for trade secret protection of the applicable portions of their bid, according to Department regulations.

In applying for trade secret protection, it would be unacceptable to categorize the entire proposal as such. Instead, the bidder should identify, in a letter attached to their proposal, those sections of the proposal that are trade secrets and explain the reasons, therefore. The bidder may wish to review with its legal counsel Restatement of Torts, Section 757, comment b., and the cases under the Federal Freedom of Information Act, 5 USC Section 552. The Department will review applications and grant trade secret protection, if appropriate.

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

The Public Officers' Code of Ethics (Section 74 of the Public Officers Law) sets the standard that no officer or employee of a State agency shall disclose confidential information that (s)he acquires during the course of official duties. These standards control the confidentiality of a Contractor's proposal unless the Department grants a petition for records access in accordance with the Freedom of Information Law.

Bidders should be advised that the confidentiality of their proposals is based upon statute, as described above. A nondisclosure agreement, whether prescribed by the Department or the Bidder, would not alter the rights and responsibilities of either party under the Freedom of Information Law. Bidders should not propose a nondisclosure agreement for Department employees, for that would be legally ineffective to alter any legal responsibility under the Freedom of Information law or the Code of Ethics.

The provisions of the Freedom of Information Law will also govern the confidentiality of any and all products or services supplied by the successful Contractor.

NO RECORDS CONCERNING THIS PROCUREMENT, INCLUDING DETAILS OF THE BID SUBMISSIONS, WILL BE AVAILABLE PRIOR TO CONTRACT EXECUTION AND APPROVAL.

II.L. Request for Exemption from Disclosure

As outlined in II.K. above, public inspection of bid proposals is regulated by the Freedom of Information Law. The bids are presumptively available for public inspection. If this would be unacceptable to the bidder, the bidder should apply to the Department for trade secret protection of its bid. As stated in II.K. above, it would be unacceptable to categorize the entire proposal as trade secrets. Instead, the bidder should identify, in a letter attached to their proposal, those sections of the proposal that are trade secrets and explain the reasons, therefore.

II.M. Proposal Ownership

All proposals and accompanying documentation become the property of the State of New York and will not be returned.

II.N. Contractor Selection and Notification of Award

Selection of the successful Bidder(s) will be based on best value. The successful Bidder(s) will be advised of their selection by the Department through the issuance of a "Notification of Award" letter.

II.O. Debriefing

Unsuccessful bidders will be notified in writing and may request the opportunity for a debriefing session. Such sessions will be limited to discussions of evaluation results with respect to the bidder's proposal as they apply to the bidder receiving the debriefing.

II.P. Contract Negotiations and Approval

During contract negotiations, the Department must have direct access to the Contractor's personnel who have full authority to make commitments on behalf of the Contractor and sub-contractors. The negotiated contract must conform to the laws of New York State, and will be subject to approval by Office of the Attorney General and the Office of the State Comptroller. The contract will not be considered finally executed until formal approval has been granted by the Office of the Attorney General and the Office of the State Comptroller. The RFP, the Contractor's proposal, and all associated modifications and clarifications will be made part of the negotiated contract.

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

The Contractor(s) must sign a contract by Friday, June 8, 2007, and if the Contractor fails to do so, the Department reserves the right to begin negotiations with the second rated bidder.

II.Q. Amendments

Amendments to the contract awarded as a result of this RFP will not be effective until approved by the Office of the Attorney General and the Office of the State Comptroller, where necessary.

II.R. Bid Protest Policy

The Department's procedures for handling protests of bid awards are set forth in Appendix C of this RFP.

II.S. Bid Solicitation

This RFP is a solicitation to bid, not an offer of a contract.

II.T. Issuing Office

This RFP is issued by the New York State Department of Taxation and Finance which is responsible for all requirements stated herein and for evaluation of all proposals submitted.

II.U. Liability

The State of New York is not liable for any costs incurred by a bidder in the preparation and production of any proposal, or for any work performed prior to the final execution of a contract.

II.V. Reserved Rights

The Department of Taxation and Finance reserves the right to:

A. Disqualify a bidder from receiving an award if such bidder has previously failed to perform satisfactorily in connection with public bidding or contract(s) or is deemed otherwise not responsible;
B. Reject any or all proposals received in response to this RFP and to reissue modified version of this RFP;
C. Withdraw the RFP (in whole or part);
D. Use the proposal, information obtained through site visits, management interviews and the Department's investigation of a bidder's qualifications, experience, ability or financial standing, and any material or information submitted by the bidder in response to the Department's request for clarifying information in the course of evaluation and selection under this RFP;
E. Change any of the scheduled dates stated herein;
F. Develop and implement program enhancements in- house or by entering into agreements with other third party providers. If the Department does not select the contractor(s) to develop and/or implement a program enhancement, the contractor(s) must be willing to work in good faith with the Department and/or any other involved party or parties to develop the requested program enhancements. Should the Department determine that enhancement services being provided by a third party does not meet the Department's expectations, the Department reserves the right to begin negotiations with the Contractor(s) to provide such services;
G. Eliminate any mandatory specification that cannot be complied with by any of the prospective bidders;
H. Determine a tie-breaking mechanism for award of the contract based upon an in-house established methodology which serves the best interest of the State; and
I. Negotiate with the successful bidder within the scope of the RFP in the best interests of the State; and conduct contract negotiations with the next eligible responsible bidder should the Department be unsuccessful in negotiating an agreement with the selected bidder within a time frame

acceptable to the Department. Such time frame is to be determined solely by the Department based on the best interests of the State.

II.W. News Releases

Public announcements or news releases pertaining to the selection of the Contractor or award of a contract must not be made without prior written approval from the Department. Such approval shall not be granted until a finally executed and approved contract is in place.

SECTION IV – QUALIFYING REQUIREMENTS

I. Bidder Qualifications

Failure to meet the following qualifications will result in disqualification of a bidder's proposal.

II. Contractor Qualifications

	REQUIREMENT	RESPONSE
	1.0 Technical Qualifications	Affirm understanding and agreement with requirements II.1.1 through II.1.2 below. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
	1.1 (M) The prime bidder must be a document processor or a state or federally chartered Commercial Bank. The prime bidder must maintain lockbox and processing operations within New York State to provide the services contained in this RFP, with the exception of banking services and the electronic funds transfer origination site, which must be in the continental United States. Any development activities related to the program may be performed anywhere in the continental U.S. A document processor acting as prime bidder must subcontract with a commercial bank to handle banking services (e.g., deposit, check clearing, online balance reporting, financial reporting, item research, etc.). For Module 1, the prime bidder must have at least three (3) years demonstrated experience with large scale lockbox document processing programs (i.e., with greater than 1 million documents annually for at least one contractor). For Module 2, the prime bidder must have at least three (3) years demonstrated experience with large scale lockbox document processing programs (i.e., with at least 250,000 documents annually for at least one contractor).	1.1 Provide, at a minimum, the following information for the Bidder and prospective commercial bank subcontractor, if applicable, including evidence of prior experience in performing joint venture projects with the subcontractor: A. Statement of the capacity and willingness of the Bidder to enter into a contract in accordance with the terms and conditions specified in Section II - Performance Standards and Liquidated Damages, Section IX – Cash Management Requirements, Section X – Financial Requirements, and Section XI – Invariable Contract Conditions and Mandatory Topics, and to perform the work set forth in Section VI - Functional Requirements and Section VII - Program Development and Support Requirements, regardless of any contingencies which may occur; B. A description of the Bidder, including, at a minimum: 1. Organizational overview, key managers and titles, and 2. Location of the Bidder's processing center(s). C. Description of all projects in process or completed within the last five years with the State of New York, or its localities. Provide the names and telephone numbers of the agency staff who administered the contract(s) and/or supervised the Bidder during the course of the project.

SECTION IV – QUALIFYING REQUIREMENTS

	REQUIREMENT	RESPONSE
		D. Evidence of the Bidder's three years experience for each Module in providing services such as those required by this RFP and of comparable scope. Such evidence should include: 1. Description of the project(s) (e.g., client served, application, daily volumes, and duration); and 2. Names and telephone numbers of client staff who administered the Bidder's contract(s) and/or supervised the Bidder during the course of the project. E. Description of any activities in which the Contractor is engaged which may constitute a conflict of interest regarding this program; and F. List of all litigation in which the Bidder has been, or currently is involved, and a complete description (including current status) of litigation which may reflect on the ability of the Bidder to provide the requested services.
	1.2 (M) Lockbox processing operations (e.g., receipt, extraction, document preparation, deposit preparation, balancing and reconciliation, remittance encoding, data capture, image scan and index, data/image/reporting output, etc.) should be performed in a manner similar to that prescribed by Section VI and Section VII of this RFP, at an accuracy level no less than the levels set forth in Section II – Performance Standards and Liquidated Damages. The prime bidder should have demonstrated experience implementing such large scale document processing on time and within budget. Depository bank services must be in close proximity to the lockbox operation in order to expedite funds availability. Further, the depository bank should possess comprehensive EFT experience and customer support capability.	1.2 Provide, at a minimum, the following information for the Bidder and prospective subcontractors for each Module: A. Minimum of three references for projects similar in scope, complexity and/or subject matter to the program set forth herein; B. Description of any implementation or operational failures within the last five years (including enhancements to existing programs) in terms of timeliness, exceeding budget, or accuracy levels. Such description should include: 1. Description of the project(s) (e.g., client served, application, daily volumes, and duration); 2. Full description of the implementation or operational failure; 3. Steps taken to mitigate the recurrence of the failure; and, 4. Customer's management level point of contact (name and telephone number) who is

SECTION IV – QUALIFYING REQUIREMENTS

	REQUIREMENT	RESPONSE
		willing to validate the prime contractor's description of the failure and steps taken to mitigate the problem.
II	**2.0 Financial Stability**	Affirm understanding and agreement with requirements II 2.1 through II 2.2 below. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
	2.1 (M) The primary bidder, and a commercial bank acting as a subcontractor for depository bank services (commercial bank subcontractor), if applicable, must be a financially stable entity, such that it may initiate and perform its obligations through the duration of the project. As a condition of any resulting contract, the Contractor must continue to evidence financial stability. The on-going financial stability of the Contractor will be evaluated based upon criteria similar to that used in the evaluation process. Annual financial statements prepared by an accountant in accordance with GAAP will be required to be submitted for review to the Department within 90 days of the fiscal year end. The annual financial statements will be required for the Contractor, as well as any of its subsidiaries or parent companies. Any material change in ownership of the Contractor, or material financial change of the Contractor, will require a reevaluation of the contract in its entirety by the Department.	2.1 Provide, at a minimum, the following information: Proof of financial stability, as set forth in the requirements listed below: Audited/reviewed financial statements, required where indicated below, must have been prepared by a CPA in accordance with GAAP. All required information must be provided for any predecessor company within the last three years and any other subsidiary, affiliate, and/or related company requested by the Department. Any additional information requested must be submitted. 1. If the bidder is a subsidiary of a parent company that is publicly held, the bidder must comply with the preceding requirements by either (a) submitting separate, audited/reviewed, annual financial statements for the parent and subsidiary for the last three years OR (b) by submitting audited/reviewed, annual financial statements for the parent for the last three years, unaudited/ internal annual financial statements for the subsidiary for the last three years and the spreadsheet(s) used for consolidation. Additionally, the most recent interim financial statements (audited, reviewed, or unaudited/internal) are required for both the parent and subsidiary. 2. If the bidder is a subsidiary of a

SECTION IV – QUALIFYING REQUIREMENTS

	REQUIREMENT	RESPONSE
		parent company that is privately held, the bidder must either (a) comply with the requirement outlined in paragraph one OR (b) submit separate annual, unaudited/internal company financial statements for both the parent and subsidiary for the last three years, a separate Dunn and Bradstreet Comprehensive Report (dated within 21 days of bid submittal) for both the parent and bidder, and a statement explaining why annual, audited/reviewed statements are not available. Additionally, the most recent interim financial statements (audited, reviewed, or unaudited/ internal) are required for both the parent and subsidiary. 3. If the bidder is a publicly held company and is not a subsidiary of a parent company, it must provide audited or reviewed annual financial statements for the last three years. Plus, the most recent interim financial statements (audited, reviewed, or unaudited/internal) are required. 4. If a bidder is a privately held company and is not a subsidiary of a parent company, it must either (a) fulfill the requirements set forth in paragraph three above or (b) provide annual, unaudited/internal company financial statements for the last three years, a Dunn and Bradstreet Comprehensive Report (dated within 21 days of bid submitted) and a statement explaining why annual audited/reviewed statements are not available. Additionally, the most recent interim financial statements (audited, reviewed, or unaudited/ internal) are required. Bidders must also provide:

SECTION IV – QUALIFYING REQUIREMENTS

	REQUIREMENT	RESPONSE
		• its primary bank reference, including the name and phone number of the relationship manager; • documentation attesting to any significant line(s) of credit that are available to the bidder. This documentation must include information identifying the source of such lines and detailing the maximum credit amount(s) available to the bidder, outstanding balance(s), and current amount(s) available; The bidder must indicate whether or not it guarantees the debt of any other entity. Additionally, if the bidder is a subsidiary of a parent company, the bidder must explain, in detail, the inter-company financial relationship between the parent company and the bidder. The bidder must indicate if the parent company guarantees the debt of the bidder, or if the bidder guarantees the debt of the parent company. • organizational charts, including a listing and detailed description of: a. The bidder's primary business units and divisions; b. Key executives; c. Any and all subsidiaries; and d. Any and all minority interests, joint ventures or other type of business affiliations; and • brief biographies of its key officers and management.
	2.2 (M) The Bidder must agree to allow DTF to perform a financial stability analysis on the prime bidder and the commercial bank subcontractor, if	

SECTION IV – QUALIFYING REQUIREMENTS

	REQUIREMENT	RESPONSE
	applicable, during bid evaluation. Basis of Financial Stability Evaluation: The Department will conduct a standardized evaluation of the financial statements, or equivalent. Bidder's and commercial bank subcontractor's, if applicable, financial information will be evaluated in a similar fashion to the process a bank would utilize to evaluate financial transactions. Each proposal will be rated on a pass/fail basis on the aggregate of factors to include, at a minimum, the following: A. Strength of balance sheet; B. Consistency and strength of earnings and cash flow (trend analysis); C. Prospects for future earnings; D. Comparison of Bidder's and commercial bank subcontractor's, if applicable, financial information to industry statistics as provided on the customary commercial suitability analysis (see above); E. The primary bank reference check will address, but not be limited to, length of relationship, depository information, and loan information; and F. Credit History: External sources will be utilized to determine if a bidder is meeting its credit obligations in a prescribed manner.	

SECTION V – EVALUATION PROCESS AND CRITERIA

Pursuant to Article XI of the State Finance Law, the basis for an award of a contract(s) pursuant to this RFP is a best value offer which optimizes quality, cost and efficiency, among responsive and responsible bidders, and which is consistent with the best interests of the State of New York.

A. Evaluation Process Overview

An evaluation team comprised of New York State Department of Taxation and Finance (DTF) management and staff representing applicable programmatic and administrative units will be organized into separate sub-teams, one for technical evaluation, one for financial evaluation and a third for the management evaluation, for each module.

The evaluation will be based on an assessment of the following:

1. Technical and Financial Proposals;
2. Bidder's affirmations and/or alternate language proposed for Section II – Performance Standards and Liquidated Damages and Section XI – Invariable Contract Conditions and Mandatory Terms
3. Reference checks based on references identified by the Bidder and other follow-ups from sources other than the Bidder;
4. Bidder's responsibility;
5. Bidder's financial stability;

And, if deemed necessary by the Department:

1 On-site evaluation of the Bidder's operations and proposed technology applications as applicable; and
2 Interviews with and presentations by the Bidder's proposed management team, including appropriate executives and technical specialists.

B. Bidder Selection

The Bidder(s) will be selected on the basis of best value.

C. Evaluations

Bidder Qualification and Responsibility Review

The initial review will determine if a bidder meets the minimum qualifications necessary to bid as stated in Section IV – Qualifying Requirements. A bidder which does not meet such minimum qualifications will be disqualified without further evaluation. In addition, bidders who are deemed not to be responsible and reliable, based on requirements in Section IV – Qualifying Requirements and requirements in Section II – Performance Standards and Liquidated Damages, may be rejected.

Technical and Financial Review

1. Completeness Review - Proposals will be screened for completeness, including verification that:

    a. each requirement has a corresponding response;
    b. the Executive Summary, Corporate History and Conceptual Overview are provided;
    c. the items identified in Section III (I.E.1.) are provided; and,
    d. all required Financial Tables, as specified in Section X, are provided.

    The Department reserves the right to reject any proposal which does not contain a complete set of responses.

SECTION V – EVALUATION PROCESS AND CRITERIA

2. Requirement Review

   The Bidder's responses to individual functional requirements; program development and support requirements; implementation requirements; administrative and cash management requirements will be evaluated and rated "Pass", "Pass with Deficiency" or "Fail". In addition, the Bidder's financial and technical qualifications and level of responsibility will be evaluated based on the Section IV - Qualifying Requirements, and review of the Bidder's ability to meet the minimum bid criteria and explanation of performance matters. Bidders will be rated "Pass" or "Fail". A failure to meet a requirement may lead to disqualification of a bidder's proposal.

3. Proposal Scoring

   The Technical and Financial evaluation components for each module will be valued at a total of 85 points and distributed, according to the point distributions noted in sub-sections D and F below. The Management evaluation, for each module, will be valued at a total of 15 points.

D. Financial Evaluation

Financial proposals will be evaluated based on the life cycle cost for the base term of the resultant contract (see Section 1, H, Contract Duration, of this RFP for applicable base term for each module), as reflected by the direct fees proposed for development and operations. The financial evaluation will utilize the volumes identified in Exhibit 10 of this RFP, in combination with the Bidder's financial proposals to compute the life cycle cost. The financial proposal will be evaluation based on:

Module 1 = 30 points
Module 2 = 30 points

E. Technical Evaluation

Technical proposals will be evaluated based on a hierarchical review process identified below. The technical proposal will be evaluated based on:

Module 1 = 55 points
Module 2 = 55 points

For Module 1, the Department's technical evaluation will be based solely on the Sales Tax program. However, the Department will evaluate Estate Tax proposals and will determine that all mandatory requirements have been met.

Mandatory requirements in Module 1 and 2 must be met – a failure to meet a requirement may lead to disqualification of a bidder's proposal.

The technical evaluation scoring process will be conducted as follows:

1. Functional Review - At the function level (e.g., deposit, data capture, etc.), Bidder responses will be evaluated for comprehensiveness, effectiveness, flexibility and control;
2. Program Development and Support Review - At the topic level (e.g., lockbox configuration and processing sites, internal controls and security, etc.), Bidder responses will be evaluated for comprehensiveness, effectiveness, flexibility and control; and
3. Integration Review - At this step in the evaluation process, the teams will evaluate the Bidder's proposal based on the following:
   (a) integration of workflow, systems, functional approaches and resources for the proposed program;
   (b) appropriateness of any proposed technologies;
   (c) if the performance standards can be met; and,
   (d) the Bidder's ability to manage the project.

SECTION V – EVALUATION PROCESS AND CRITERIA

F. Management Committee Evaluation

The Department will perform a management evaluation valued at 15 points for each module. Included in this management evaluation will be:

1. Bidder's experience developing, implementing and operating programs of similar size and complexity;
2. Bidder's proposed Implementation Plan (Section VIII of this RFP);
3. Reference checks based on references identified by the Bidder and follow-up from sources other than the Bidder;
4. Evaluation of Bidder's financial and technical qualifications and responsibility;
5. Bidder's adaptability and flexibility to accommodate program changes and enhancements;
6. Bidder's financial stability; and,
7. Bidder's affirmations and/or alternate language proposed for Section II – Program Performance Standards and Liquidated Damages and in Section XI – Invariable Contract Conditions and Mandatory Topics (see Footnote[1] below) of this RFP.

The Table below summarizes the evaluation point distribution:

Evaluation Component	Module 1	Module 2
Financial Evaluation	30 points	30 points
Technical Evaluation	55 points	55 points
Management Evaluation	15 points	15 points
TOTAL	100 points	100 points

[1] The Program Performance Standards and Liquidated Damages, as set forth in Section II of this RFP, represent the Department's preferred standards and liquidated damages. In the event a Bidder provides specific alternative language to the Program Performance Standards and Liquidated Damages, such alternative language will be evaluated utilizing a scaled rating whereby an affirmation of the Department's standard and/or liquidated damage receives the highest rating and the maximum deviation (based on the minimum allowed values stated below) from a standard or liquidated damage receives the lowest rating. The minimum allowed values are as follows:

1) For Performance Standards: the Department will not accept any alternative language to general control standards or deposit standards. The Department will allow alternate language for timeliness standards on data and image output of up to one business day. The Department will allow alternate language for completeness and accuracy standards for returns processing, however, the accuracy standards cannot be less than 98%; and,

2) For Liquidated Damages, the Department will not accept any alternative language that reduces a liquidated damage by more than 25% for specified dollar damages (e.g.; $1,000). The Department will not accept percentage reductions in the reimbursement column.

A bid which does not meet the minimum allowed values will be subject to disqualification.

MODULE 1 – SECTION VI
FUNCTIONAL REQUIREMENTS – DOCUMENT AND REMITTANCE PROCESSING
SALES TAX PROGRAM

REQUIREMENT	RESPONSE
A. INTAKE REQUIREMENTS *Intake encompasses those functions associated with the receipt of tax filings from the post office, private delivery services and courier service to/from DTF.*	Affirm understanding and agreement with requirements A. 1.1 through A. 2.1. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
A. 1.0 Postal Delivery and Pick-Up Schedule	
A. 1.1 (M) The Contractor must pick-up from Post Office boxes, located in New York State, established for the receipt of tax filings for the Sales Tax Program of this RFP, and from Post Office boxes from the previous contract for one full year. Subsequent to the one full year, the mail received in these Post Office boxes will be forwarded by the USPS for an additional two years. The Contractor will be required to establish and maintain a relationship with the U.S. Post Office in order to facilitate mail receipt. Note: DTF will have ownership of the Post Office boxes and will pay associated rental fees (see Exhibit 3 – Current Post Office Box Configurations).	A. 1.1 Identify the location of the Post Office, the number of boxes the contractor proposes, the distance relative to the contractor's processing site, the method of transport between the locations, security and controls associated with this requirement.
A. 1.2 (M) The Contractor must provide courier service for pick-up and delivery from/to DTF Central Offices (may be more than one building, including various rooms and floors) to accommodate a morning delivery deadline (see Section II – Performance Standards and Liquidated Damages). Courier service will be utilized to include, but not be limited to, pick up of tax filings sent from DTF, and delivery of unprocessable items (see Requirement B.6.3 below), reports and image output sent from the Contractor. Note: Scheduled courier services are currently provided for less than five locations within three DTF buildings. Specific locations for courier service will be provided to the Contractor during implementation.	A. 1.2 Describe the proposed courier service that will be provided, including, but not limited to the proposed schedule, shared service with any other programs, plans for subcontracting and associated security.
A. 1.3 (M) The Contractor must provide an address to accommodate the receipt of tax filings from private delivery services (e.g., UPS or FedEx).	
A. 1.4 (M) The Contractor must verify that all items received from DTF are accompanied by a transmittal and that all items listed on the transmittal are present. The Contractor must sign the transmittal and return one copy to DTF, via secure e-mail, within one business day of receipt. The Contractor must maintain a control log of the transmittals received from DTF for one year.	A. 1.4 Describe the proposed e-mail procedure and provide a copy of the proposed control log of transmittals received.
A. 2.0 Receipt Log	
A. 2.1 (M) The Contractor must maintain daily volumes of receipts for each PO Box included in this RFP. Volumes must be measurable in an aggregate manner (e.g. weight, number of trays, estimated number of returns) and distinguish between regular and registered/certified mail. The Contractor must develop a method	A. 2.1 Describe the proposed strategy to be used to measure volumes and to track that volume on a daily basis. Describe the method, and frequency, to be used to periodically update those assumptions in order to verify accurate aggregate measurements

REQUIREMENT	RESPONSE
for determining accurate aggregate measurements and must periodically validate and/or adjust the accuracy of estimated volumes. This information must be included in the Processing Report sent to DTF (see Exhibit 1C - Processing and Management Reports).	and/or estimated volumes.
B. DOCUMENT PREPARATION *Document preparation encompasses those functions associated with extraction, indating, assembly and batching, document identification, special handling, correspondence identification and processing, and tracking number assignment.*	Affirm understanding and agreement with requirements B. 1.1 through B. 7.3. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to, the specific details identified below.
B. 1.0 Extraction	
B. 1.1 (M) The Contractor must provide a strategy for extraction that maximizes cost effective processing, supports the deposit and processing standards, and ensures that all envelope contents are extracted. See Section II – Performance Standards and Liquidated Damages.	B. 1.1 Describe the proposed method of extraction and of verification that all contents have been extracted (e.g. “candling”, sampling of envelopes, 3-side slitting of envelopes, etc.).
B. 1.2 (M) The Contractor must process taxpayer return receipt requests with an accompanying self-addressed, stamped envelope in the following manner: stamp correspondence with the calendar date corresponding with the day of receipt, send correspondence to taxpayer and continue with routine processing of the tax filing.	
B. 1.3 (M) The Contractor must properly execute Postal Service Return Receipt Requests, Postal Service Certified Mail Acknowledgements and private delivery service receipts.	
B. 1.4 (M) The Contractor must provide a strategy to identify and process cash remittances.	B. 1.4 Describe the proposed method for identifying and processing cash remittances (e.g., extraction clerk forwards to a supervisor; a cash substitution ticket replaces the cash for processing, etc.).
B. 2.0 Indating, Assembly and Batching	
B. 2.1 Contractor Receipt (M) The Contractor must maintain the integrity of the Received Date for each tax filing until the information can be added to the document record, as required in the file layouts (see Exhibit 5B – Sales Tax File Layouts). The *Received Date* is defined as the business day the tax filing is received by the Contractor from the Post Office, delivered to the processing facility from a private delivery service, delivered to the processing facility from DTF by the courier, or received in some other manner directly by the Contractor.	B. 2.1 Describe the method proposed for maintaining the integrity of the Received Date and for capturing that Received date.
B. 2.2 Postmark Date (M) The Contractor must maintain the integrity of the postmark date of each tax filing and remittance (if applicable) until the information can be added to the document record, as required in the file layouts (see Exhibit 5B – Sales Tax File Layouts). Postmark is defined as a mark affixed on envelopes or other mailing pieces by the United States Postal Service showing the date and location of the post office where it was mailed.	B. 2.2 Describe the method proposed for maintaining the integrity of the postmark date and for capturing that date.

MODULE 1 – SECTION VI
FUNCTIONAL REQUIREMENTS – DOCUMENT AND REMITTANCE PROCESSING
SALES TAX PROGRAM

REQUIREMENT	RESPONSE
A. Non-Peak Postmark Process: 1. Populate the data record with the postmark date on the envelope affixed by the USPS. 2. If the postmark is illegible or missing the contractor should populate the data record with the date from a metering device, 3. If the metered date is missing or illegible the contractor shall populate the appropriate field with the actual receipt date (the calendar date the tax filing is received at the contractor's processing site). Note: if the tax filing has been delivered via one of the Department authorized private delivery services, the date of pick-up or delivery to the service is the date that should be used, or, if the tax filing has been forwarded by DTF, the date noted by DTF should be used. B. Peak Postmark Process: 1. Beginning the first Business Day of the defined quarterly peaks and ending the third Business Day after the quarterly due date, the Contractor will populate the postmark field with the quarterly due date for timely filed returns. For all other tax filings (e.g. late returns, AU-11, DTF-716, etc) the Contractor will populate the postmark field with the method outlined above.	
B. 2.3 Envelope Retention (M) The Contractor must retain the envelope accompanying the tax filing until the tax filing is determined to be processible (including bankability), the postmark date has been determined, and any correspondence has been identified. The Contractor must retain and image envelopes associated with the following tax documents: A. DTF-716, DTF-719 B. ST-330 The Contractor must retain and image envelopes under other conditions, including envelope(s) associated with late document(s), prior period documents, unassociated remittances, tax filings with missing or illegible postmark or metering device dates; and/or unprocessible items will need to be retained with the tax filing. If an envelope contains multiple tax filings, and the envelope is required to be retained for such tax filings, the Contractor must photocopy/image the envelope, so that each tax filing has either the original, or a copy associated with it.	
B. 3.0 Document Preparation and Identification	
B. 3.1 (M) The Contractor must prepare documents and remittances within the tax filing for data and image capture. The Contractor	B. 3.1 Describe the proposed solution for preparing documents and remittances for data and image

REQUIREMENT	RESPONSE
must ensure that the remittance and documents within a tax filing remain physically together through tracking number assignment.	processing. Include a description of the proposed method for ensuring that the remittance and return remain physically together through the tracking number assignment process.
B. 3.2 Document Identification (M) The Contractor must ensure a document identification strategy that maximizes workflow; accommodates processing priorities and tracking number assignment (see Exhibit 4B - Tracking Number Ranges), and ensures that all processing standards are met or exceeded (see Section II – Performance Standards and Liquidated Damages). The Contractor must process tax filings according to the following priorities and in accordance to Section II – Performance Standards and Liquidated Damages: A. ST-196.10 B. ST-810 (monthly filers) returns with remittance C. ST-810 (monthly filers) returns without remittance D. ST-100, ST-102 (quarterly filers) with remittance E. ST-100, ST-102 (quarterly filers) without remittance F. All other tax filings with remittance G. All other tax filings without remittance.	B. 3.2 Describe the proposed document identification strategy, showing how it will maximize workflow, accommodate the program specific processing priorities and tracking number assignment, and ensure that all processing standards are met.
B. 3.3 (M) The Contractor must identify and process all tax filings, regardless of the source or format, including, but not limited to, DTF supplied forms, DTF approved forms, one sided and two sided forms, photocopies, computer software generated documents, and or other substitute documents, whether they are handwritten (pen or pencil), typed or computer printed, in accordance with deposit and processing standards (see Section II - Performance Standards and Liquidated Damages).	
B. 4.0 Special Handling	
B. 4.1 Special Handling (M) The Contractor must review all tax filings, identify conditions that require repair and modify the tax filing(s) and process as instructed by DTF (to be provided during implementation): A. Forms ST-100, ST-101, ST-102, ST-102A, ST-103, ST-809, ST-810 and FT- 945/1045 1. Period Designator missing or inconsistent with the filing period. 2. Missing or invalid jurisdiction information (e.g. jurisdiction(s) outside of New York State or jurisdiction(s) within New York State that is not a taxing jurisdiction); 3. Two separate entries for the same county jurisdiction on a blank Page 2 line and on a pre-printed line. 4. Rates inconsistent with the valid rates for the filing period. B. Software Generated Returns (non DTF pre-printed) 1. Errors regarding rates, rate codes or jurisdictions on software generated forms	

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REQUIREMENT	RESPONSE
C. Forms ST-130, ST-131, ST-140 and ST-141 1. Missing period designator; 2. Missing ID Number. D. Form DTF-716 1. Missing DTF transmittal. E. Form DTF-719 1. Filing period other than current 2. Line consistency F. Schedules A, B, FR, H, N, Q, T, B-ATT and T-ATT 1. Line duplication between the schedule(s) and primary return; 2. Inconsistency between schedule(s) total and total field on primary return. 3. Association with appropriate primary form G. Schedule N-ATT 1. Incomplete address 2. Missing maximum daily rate 3. Missing license vehicle capacity 4. Without at least one license number 5. Missing total amount in Section B and no indicator in the "exempt organization box" H. Schedules CT and NJ 1. Schedules CT and/or Schedules NJ must be identified and processing accordingly: a. Associate with the NY return through imaging and tracking number assignment. Schedules NJ receive both the NY tracking number and the NJ DLN (see Exhibit 4B for the tracking number formats). Schedule CT receives the NY tracking number only. b. If the period designator is missing, or dates have been altered, apply the period designator to match the tax reporting period (see Exhibit 8). c. After tracking number assignment, imaging and deposit preparation, the Schedules CT and NJ are separated. The Schedules NJ are prepared for delivery to NYS DTF (see Requirement….). Continue processing the Schedule CT's. I. Form ST-100(MV) – County Clerk Reports 1. Received from DTF, a transmittal and "DUMMY" return, J. Form ST-100 (MV) – District Office Reports (Note: These reports are received via overnight mail from NYS DMV approximately five to eight business days prior to the end of each month. An ACH Credit Payment, associated to the reports, is made by the Office of the State Comptroller to the Contractor. The Contractor must process both the data and the deposit within the same month. Approximately 38 reports per month. 1. Contractor must prepare a "DUMMY" return to associate with each of these reports and must process the subsequent return with its associated taxing jurisdiction information (see Exhibit 5B - Sales and Use Tax	

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REQUIREMENT	RESPONSE
Layouts). a. One electronic transfer payment is made for the entire group of District Office documents (currently it is an ACH credit payment) from the Office of the State Comptroller. The payment and the documents must be processed together within the same month. b. Compare the total of "Sales and Use Tax Grand Totals" for all the documents and reconcile to the ACH payment. If these do not equal, a DTF contact name will be provided for this situation during implementation. c. A financial transaction must be created which matches the ACH payment with the document data (the payment amount must be allocated properly to each document item and must be reconciled in total d. The range of tracking numbers must be affixed to each "financial transaction" within the batch. K. Pre-paid Sales Tax on Cigarettes 1. Contractor must process the electronic payment and the associated return for prepaid sales tax on cigarettes (one daily faxed by DTF).	
B. 4.2 Multiple Document/Remittances (M) The Contractor must: A. Process multiple remittances received with a single return document by combining the multiple remittances into a single tax paid amount for that return document, apply a unique tracking number to that single return document and associate that same tracking number to each remittance; B. Process a single remittance received with multiple return documents by verifying that the amount of the remittance satisfies all taxes/liabilities due (if not, see Program Specific Requirements), apply a unique tracking number to each document and associate each tracking number to each remittance. If consecutive tracking numbers are to be applied, the remittance should have the first and last tracking numbers applied. The remittance image must be associated with each document; and C. Process multiple remittances received with multiple tax filings: 1. If none of the remittances agree exactly with any of the documents, but the total amount of the remittance agrees exactly with the total amount due, process each document as full paid. The remittance image(s) must be associated with each document. 2. If total amount due does not equal total of the remittances: a. If the taxpayer provides instructions, apply accordingly. b. If there are not instructions from the taxpayer and the remittance is less than total due, apply	B. 4.2 Describe the proposed method of associating multiple remittances with a single return document into a single tax paid amount for that document and for processing a single or multiple remittance(s) associated with multiple returns (either the same tax form or different and not necessarily with a one to one match).

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FUNCTIONAL REQUIREMENTS – DOCUMENT AND REMITTANCE PROCESSING
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remittance to the following documents, oldest returns first and in this descending order (1) DTF-719 Applications (2) Multi-state Schedules (a) Schedule NJ (b) Schedule CT (3) FT-945/1045 Reports (4) Sales Tax Documents 3. When a tax document listed above cannot be processed as full paid, apply the remaining remittance amount as partial payment. 4. Any remaining tax documents, without a portion of the remittance applied, are to be processed as "zero remit" documents. D. Schedule NJ 1. Enter in the "For office use only" box the following information: a. The amount being applied to New York on the "Amt applied N.Y. $_____" line. b. The total amount due on the New York return, regardless of the remittance amount, on the "(return type), $_____" line. Note: For all remittance received with either Schedule NJ and/or Schedule CT, stamp "Multi-State Split Deposit" on the back of the remittance and enter the amount(s) being applied to Schedules NJ and/or CT and NY documents.	
B. 4.3 Split Remittance (M) The Contractor must identify any split remittance and send the remittance and all return documents to DTF (address to be provided during implementation). A split remittance is defined as a remittance which is to be applied to multiple tax documents within multiple tax programs (e.g., a check accompanying a Sales Tax return that indicates it is to be used for a Sales Tax and Corporation Tax liability, or a Sales Tax and IFTA liabilities).	
B. 5.0 Correspondence Identification and Processing	
B. 5.1 (M) The Contractor must identify correspondence received with or on a Sales Tax filing and add the appropriate Special Processing Indicator (SPI) to the data record. (See Requirement B. 7.4) Identify loose correspondence containing tax filing data (i.e., reporting period, gross and/or taxable sales and total sales tax due) and prepare a "DUMMY" return and continue processing Identify a DTF-95, detach any documents for routine processing and process according to Requirement B 6.1. Identify a POA-1 with a tax filing, see Requirement B 6.1.	B. 5.1 Describe the proposed strategy for identifying correspondence and the proposed strategy to associate correspondence with the tax filing.
B. 5.2 (M) The Contractor must ensure that the document data record/image output reflects the presence of associated	

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FUNCTIONAL REQUIREMENTS – DOCUMENT AND REMITTANCE PROCESSING
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correspondence, through image indexing and a Special Processing Indicator SPI in the data record.	
B. 6.0 Unprocessible Item Identification	
B. 6.1 Unprocessible Item Identification (M) The Contractor must identify, and return to DTF, unprocessible items and In addition to any illegible or otherwise unclear documents and empty certified mail envelopes the contractor must be able to identify the following unprocessible conditions: A. Forms ST-100, ST-101, ST-102, ST-102A, ST-103 and ST-810: 1. Remittance and a credit entry in column total for sales and use tax. B. Forms DTF-716 and/or DTF-719 1. DTF-716 without DTF transmittal 2. DTF-719 for a previous period, 3. DTF-716 with a prior year application. 4. DTF-719 with no remittance. 5. DTF-719 with altered pre-printed DTF label, typed or handwritten taxpayer information which has an invalid or missing Taxpayer Identification Number. 6. DTF-719 with a non character identification number with any of the following suffixes: “01”, “02”, etc. or “S1”, “S2”, etc. 7. DTF-719 when multiple applications are received for the same year and from the same taxpayer but the taxpayer’s identification number and legal name are not exactly the same for each of the applications within the group. 8. When a DTF-716 or DTF-719 is received with a DTF-17 (see Exhibit 2B – Sales Tax Forms). C. Form ST-565 1. Blank. 2. When a taxpayer checks only the box indicating “The Sales Tax Vendor Identification Number shown above is different than what I filed with. I filed using the following Vendor Identification Number”. 3. When a taxpayer checks only the box indicating “I used the Sales Tax Telefile System. My 8-digit confirmation number is…”. 4. When a taxpayer checks only the box indicating “The 8-digit deposit number stamped on the front of my cancelled check is…”. 5. When a taxpayer checks only the box indicating “Attached is a copy of the cancelled check showing the front and back of the check”. 6. When a taxpayer indicates “I sold/discontinued my business on / / “and the date entered is not within the sales tax period printed on Form ST-565. 7. When taxpayer checks multiple boxes. D. Schedule N-ATT “Loose” (without a primary document)	

REQUIREMENT	RESPONSE
will be returned to DTF. DTF will modify the "Loose" Schedule N-ATT and send to Contractor for processing (see Requirement B 4.1.L). E. Schedule FR with a credit entry in column total for sales and use tax or box 7. F. Unassociated multi-state correspondence. G. Taxpayer submits DTF-95 (detach any documents for routine processing). H. Taxpayer submits POA-1 (detach any documents for routine processing). Note: If POA-1 does not have the taxpayer identification number, enter taxpayer identification number from the tax filing on the top of the POA-1 document prior to sending to DTF. I. Tax filings with liability periods prior to 2000.	
B. 6.2 Misdirected Mail (M) The Contractor must redirect non-tax items and misdirected mail (e.g., utility bills or credit card payments) back to the sender. The Contractor must deliver tax filings which are intended for other taxing authorities (including, but not limited to the IRS, NYS, and NYC taxes) to the appropriate taxing authority, using specific addresses to be provided by DTF during implementation, no later than one business day after identification as misdirected. Note: NYS tax filings sent to an incorrect DTF post office box, but for a tax type also processed by the Contractor, are not considered unprocessible and should be processed in the appropriate program area by the Contractor.	
B. 6.3 (M) The Contractor must maintain a control log and file of transmittals of unprocessible items, identified according to criteria, established in B.6.1, forwarded to DTF. These logs must be maintained for twelve months.	B. 6.3 Provide a copy of the control log of transmittals sent to DTF.
B. 7.0 Tracking Number Assignment	
B. 7.1 (M) The Contractor must assign and include a unique alpha-numeric tracking number to each document in a tax filing (including the return documents, the associated remittance(s), correspondence, schedules, envelope, etc.). The Contractor must be willing and able to accommodate DTF's tracking number assignment formats (See Exhibit 4B - Tracking Number Ranges) and must use a font size and placement which ensures easy readability of the tracking number, without obscuring the text of the document itself.	B. 7.1 Describe the process for assigning tracking numbers. Provide a sample of return and remittance with tracking number placement and font size that will be utilized.
B. 7.2 (M) The Contractor must provide a method for applying tracking numbers that ensures that numbers are not duplicated or skipped.	B. 7.2 Describe the proposed methodology for ensuring that tracking numbers are not duplicated or skipped.
B. 7.3 (M) The Contractor must systematically track and report to DTF tracking numbers that are voided. Tracking numbers that are voided must be included in the document record, in accordance with the file layouts (see Exhibit 5B – File Layouts).	

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REQUIREMENT	RESPONSE
B. 7.4 (M) The Contractor must populate Special Processing Indicators (SPI) in the data record to identify certain conditions that is currently identified by intelligent tracking number ranges. SPI's will include but are not limited to: A. Change of address B. Name change C. Final or Out of Business D. Correspondence E. Amended returns F. No Jurisdiction information G. Disaster conditions (e.g. World Trade Center, Amnesty, natural disasters) H. Multi-state participants I. Pre-abatement	
C. DEPOSIT PREPARATION REQUIREMENTS *Deposit includes the following functions: bankability review, foreign check handling, balancing, and deposit processing.*	
C. 1.0 Bankability Review	Affirm understanding and agreement with requirements C. 1.1 through C. 4.1. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
C. 1.1 (M) The Contractor must review any remittances to ensure bankability (suitability for depositing) in accordance with standard banking procedures and the following DTF procedures. A. Payee Verification: 1. The following payees are considered bankable, whether or not the remittance agrees with the amount due: a. any New York State District Tax Office or Collector b. Bureau of Taxation and Finance c. Commissioner of Taxation and Finance d. Comptroller State of New York e. Department of Tax Collection f. Department of Taxation and Finance g. Internal Revenue New York State h. New York State Department of Taxation and Finance i. New York State/Internal Revenue Service j. New York State Sales Tax k. New York State Sales Tax Bureau l. New York State Tax m. New York State Tax Bureau n. New York State Tax Commission or Commissioner o. New York State Tax Department p. New York State Tax Office	C. 1.1 Describe the proposed bankability review process. Include the procedure for dealing with remittances at the beginning of a new year (e.g., a check written on January 3, 2006, but dated January 3, 2005).

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REQUIREMENT	RESPONSE
q. Processing Division r. Returns Processing Sales Tax s. Sales Tax t. Sales Tax Bureau u. State Comptroller v. State of New York w. State Revenue Bureau x. State Sales Tax Bureau y. State Tax Bureau z. State Tax Collector aa. State Tax Commission bb. State Tax Commissioner cc. Taxation and Finance 2. If any one of the following payees is entered on a remittance, the amount of the remittance agrees exactly with the amount due, indicated on the tax document, stamp with DTF approved restrictive language on the remittance to make it bankable (the restrictive language stamp must be approved by DTF during implementation): a. Any other State agency b. City Collector c. City Collector of New York d. City of New York e. City of Yonkers f. Internal Revenue g. Internal Revenue Service h. IRS i. New York City Tax Collector j. Secretary of State k. Secretary of State of New York 3. If the payee line indicates two payees (one of which is listed in 1 or 2 above), affix with DTF approved restrictive language on the remittance to make it bankable. 4. If the payee line is blank, stamp with DTF approved restrictive language on the remittance to make it bankable. 5. Checks made payable to someone other than those listed under C.1.1.B. 1. or C.1.1.B.2. above, must be properly endorsed by the payee on the back of the remittance: a. If endorsed, proceed as bankable; b. If not endorsed, assign SPI to the associated tax filing, and return to taxpayer, with DTF approved notification; B. Remittance Amount Verification 1. When the Courtesy Amount (numeric amount) agrees with the Legal Amount (written amount) on the check, the remittance is bankable, as shown. 2. When the Courtesy Amount does not agree with the	

REQUIREMENT	RESPONSE
Legal Amount on the check, process as follows: a. If either the Courtesy or Legal amount on the check agrees with the amount due on the tax return, guarantee the check by stamping "Correct Amount is $..." on the face of the check, enter the correct amount in the space provided and consider the check bankable; b. If neither amount agrees with the amount due on the tax return, assign SPI to the associated tax filing, and return to taxpayer, with DTF approved notification; c. If both the Legal and Courtesy amounts are omitted on the check, assign SPI to the associated tax filing, and return to taxpayer, with DTF approved notification. C. Signature Verification 1. If the remittance is signed, consider it bankable; 2. If the remittance is not signed, but the amount of the check agrees with the amount due on the return, stamp over the signature line the statement, "This check, accompanying your tax return or payment document, was processed for your convenience to save you possible interest charges for late payment" in order to make it bankable; 3. If more than one signature is required, but only one person's signature appears, assign SPI to the associated tax filing, and return to taxpayer, with DTF approved notification.	
C. 1.2 (M) Foreign Checks and Postal Money Orders A. The Contractor must review foreign checks and money orders for bankability. 1. Foreign checks and money orders should be considered bankable if: a. Payable through a United States Bank and payable in US dollars; or b. Payable through a Canadian bank and payable in US dollars; or c. Foreign Postal money orders, specifying "Payable in US Funds". 2. Foreign checks and money orders should be considered unbankable if the above conditions are not met. B. If either the name and/or address is missing on an otherwise bankable Foreign Check or Foreign Money Order, enter from the return document to make it bankable; C. If the payee line on an otherwise bankable Foreign Check or Foreign Money Order is blank, stamp with DTF approved restrictive language on the remittance to make it bankable;	C. 1.2 Describe the proposed method for review of foreign checks and money orders. Note: All foreign check processing fees are to be factored into the Contractor's fully loaded transaction fees in Section X. No consideration will be given to foreign check processing fees as a separate billable item.

REQUIREMENT	RESPONSE
If the Foreign Check or Foreign Money Order is unbankable, assign SPI to the associated tax filing, and return to taxpayer, with DTF approved notification.	
C. 1.3 Remittances Received Without a Return Document (Unassociated Remittances) (M) The Contractor must review and process remittances received without a tax return document. The Contractor must determine whether the remittance is bankable (see Requirement C 1.0). A. If unbankable, forward to DTF. B. If bankable: 1. If an unassociated remittance has a taxpayer account (identified either by a Taxpayer Identification Number that has been provided, or through the DTF eMPIRE System – (TI) search), Taxpayer Identification Number should be associated with that remittance and continue processing. Process using an ST-330. 2. If an unassociated remittance does not have a taxpayer account, use the Exception Identification Number (see Requirements D 2.3), prepare a ST-330 and continue processing.	
C. 1.4 (M) The Contractor must provide a method for re-association of separated checks. A separated check is defined as one which is found, at some point during processing, without the corresponding tax filing document with which it was originally received.	C. 1.4 Provide the proposed approach for ensuring the re-association of separated checks and the method of ensuring timely deposit processing of the separated check, if re-association is not possible.
C. 2.0 Balancing and Reconciliation	
C. 2.1 (M) The Contractor must ensure that the deposited remittance amount agrees with the remittance amount on the document's data record.	C. 2.1 Provide the proposed approach for ensuring that the remittance amount deposited for a taxpayer agrees with the remittance amount recorded on the document's data record.
C. 2.2 (M) The Contractor must ensure that for every tax document processed as "with remittance" there is a corresponding remittance(s).	C. 2.2 Describe the proposed mechanism and controld that will guarantee that every tax document processed as a "with remittance" has a corresponding remittance.
C. 2.3 (M) The Contractor must ensure that the tracking number on the tax document and remittance within the tax filing provides for the ability to accurately associate the remittance amount with the proper tax document data record when data capture occurs.	C. 2.3 Describe the proposed method to ensure that each remittance is accurately associated with the appropriate tax document data record when the data capture occurs.
C. 2.4 (M) The Contractor must ensure "item to item" and batch balancing.	C. 2.4 Describe the proposed mechanism that will ensure "item to item" and batch balancing.
C. 2.5 (M) The Contractor must ensure reconciliation of the deposit amount, on a daily basis, between the processing site and the check clearing process.	C. 2.5 Describe the proposed mechanism and process that will ensure reconciliation on a daily basis between the return and/or tax filing processing site to the check clearing process.

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REQUIREMENT	RESPONSE
C. 3.0 Deposit Processing	
C. 3.1 Deposit Processing (M) The Contractor must deposit each remittance into a program specific joint custody tax receipt account, established for DTF and NYS Office of the Comptroller, in a manner which ensures meeting the standards for timeliness and accuracy (see Section II - Performance Standards and Liquidated Damages): A. Multi-State Processing – The Contractor must deposit the Jurisdictional (NY, NJ or CT) portion of "split" deposits into respective Jurisdictional joint tax receipt account established for DTF and the NYS Office of Comptroller. B. The Contractor must initiate wire transfer of funds from respective Jurisdictional (NJ or CT) joint tax receipt account to respective NJ or CT account (routing & transmit numbers to be provided during implementation) based on the following: 1. Weekly, each Friday morning, or last business day of the week, if other than Friday. 2. Last business day of the month, if other than Friday. 3. Days other than the end of the week/month. If dollar amount subject to transfer exceeds $20,000. C. The Contractor must accept wire transfer of funds from respective Jurisdictional (NJ or CT) account(s) (routing & transmit numbers to be provided) to NYS joint tax receipt account.	
C. 3.2 (M) The Contractor must MICR encode, deposit and legibly endorse each remittance in accordance with established banking procedures. Note: The remittance image (scan/index) must include both the front and back of the remittance, post-encoding and endorsement (see Requirement D.3.0 below).	
C. 3.3 (M) The Contractor must maintain the integrity of the deposit date of each remittance until that information can be added to the document record/data record for the respective tax filing, as required in the file layouts (See Exhibit 5B – Sales Tax File Layouts).	C. 3.3 Identify the proposed method for maintaining the integrity of the deposit date.
C. 3.4 (M) The Contractor must immediately re-present a dishonored check (if applicable based on dishonorment reason) following notice of initial dishonorment. The Contractor should not notify DTF after initial dishonorment and no entries should appear on the bank statement. If a second dishonorment occurs after a second attempt to present the check, the Contractor must not attempt to re-present the check again.	
C. 3.5 (M) The Contractor must provide a method of reporting to DTF all bank adjustments related to dishonorments, encoding problems, debits and credits. (Also, see Exhibit 1B - Accounting Reports).	C. 3.5 Describe the proposed method for reporting bank adjustments, including the method of ensuring the matching of dishonorments to proper tracking

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	number for multiples and/or proper amount on foreign checks, money orders, etc.
C. 3.6 (M) The Contractor must cooperate with DTF and OSC to establish and maintain a schedule for end of year fiscal reconciliation, including, but not limited to, cut-off dates for debit memos, credit memos and returned checks.	
(M) The contractor shall create and transmit a file for bank adjustment (See file layout Exhibit 5B – Sales Tax File Layouts)	
C. 4.0 Remittance Copying	
C. 4.1 (M) The Contractor must have the ability to provide a copy (or image) of each remittance, after tracking number assignment and MICR encoding, in accordance with Section II – Performance Standards and Liquidated Damages.	C. 4.1 Identify the proposed method for providing copies.
D. DOCUMENT PROCESSING REQUIREMENTS *Document processing includes all functions related to data capture, including completeness and accuracy of the header data verification and output to DTF.*	Affirm understanding and agreement with requirements D.1.1 through D. 6.2. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
D. 1.0 General Data Capture	
D. 1.1 (M) The Contractor must provide a method to capture data which: A. determines that all required data elements are present in accordance with the file layouts (see Exhibit 5B – Sales Tax File Layouts); B. assures timeliness and accuracy in conformance with performance standards (see Section II – Performance Standards and Liquidated Damages); C. maximizes automated routines rather than manual review; D. allows for expansion or contraction of the number of data elements to be reviewed and processed, based on DTF changes (e.g., legislative, document redesign, addition or deletion of documents, e-MPIRE, etc.); and E. utilizes edits to cleanse the data of any data capture errors. *Note: These file layouts are provided as an example of those used currently. DTF will provide any updates during implementation. The Contractor will be responsible for the data capture of all required elements at the time of certification/implementation. Note: To assist the Contractor with key verification, a data file of Sales Tax rate data, relative to filing period, locality and rate, will be made available to the Contractor by DTF. The data should be refreshed by the Contractor daily or when notified by DTF.	D. 1.1 Describe the proposed method of data capture, including the method for validating the accuracy of the data capture (e.g., use of automated routines, key verification or algorithms). Describe the proposed use of the Sales Tax rate data in the overall workflow.
D.1.2 (M/D) The Contractor must capture data from the Sales and Use Tax, Schedule CT, in accordance with the file layout (see Exhibit 5B – Sales Tax File Layouts).	D.1.2 Describe the proposed method for processing and capturing data of the Sch CT.
D. 2.0 Header Data Validation and Verification	

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REQUIREMENT	RESPONSE
D. 2.1 (M) The Contractor must validate the Taxpayer Identification number utilizing the Extract (to be provided by DTF) and/or DTF e-MPIRE System – TI. Note: DTF will provide, with regular updates, a taxpayer identification information database extract (the "Extract") which will include complete taxpayer identification information relative to the Sales Tax program (see Exhibit 6). Online access to the DTF e-MPIRE System – Taxpayer Interface will also be made available to the Contractor (see Section VII Program Development and Support Requirements) and will be required in instances where complete information is not provided by the taxpayer or when a match does not occur between the taxpayer's reported information and the information in the Extract.	D.2.1 Describe the proposed usage of the taxpayer identification information database extract, including, but not limited to how it will ensure the accuracy of the header information. In addition, identify the conditions for utilization of the taxpayer identification information database extract and/or DTF e-MPIRE System – TI.
D. 2.2 Header Information (M) The Contractor must ensure an accurate header record for each tax document. At a minimum, the Contractor must validate the TPID and associated check digit. The Contractor must validate the Taxpayer Identification Number, check digit and name: A. If taxpayer identification number and check digit, from the tax filing, match the Extract, continue processing. B. If the taxpayer identification number is present, but no check digit on the tax filing, or check digit does not match the Extract, utilize the Extract and/or DTF e-MPIRE System – TI by comparing the legal name provided within the tax filing and, if the same, capture taxpayer identification number and check digit from Extract or TI (see Exhibit 6): 1. If legal name does not match, compare DBA name, utilize the Extract and/or DTF e-MPIRE System – TI, if the same, capture taxpayer identification number and check digit from Extract or TI (see Exhibit 6). 2. If neither the legal name nor the DBA name exists, capture name and the taxpayer submitted ID on the tax filing. C. If no taxpayer identification number is present from the tax filing, utilize the Extract and/or DTF e-MPIRE System – TI, compare the legal name provided within the tax filing and if same, capture taxpayer identification number and check digit from Extract or TI (see Exhibit 6). 1. If legal name does not match, compare DBA name, utilize the Extract and/or DTF e-MPIRE System – TI, if same, capture taxpayer identification number and check digit from Extract or TI (see Exhibit 6). D. If no match of legal name or DBA name is found within the Extract or TI, refer to Requirement D 2.3.	
D. 2.3 Exception Identification Number (M) The Contractor must assign an exception identification number to tax filings with missing in accordance with DTF requirements.	

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When a Taxpayer Identification Number is missing, enter "000000000" and the number "7" as the check digit.	
D. 2.4 Address Changes (M) The Contractor must identify address change requests from a taxpayer. Address changes will be identified by either an indicator in the address or business information changed check box or any other indication on the document or correspondence that relates to a change in address, the Contractor must ensure that address changes, provided by taxpayers, are accurately made on DTF e-MPIRE System – TI. The Contractor will set a Special Processing Indicator (SPI) on the data record.	
D. 3.0 Document Imaging	
D. 3.1 (M) The Contractor must image (scan/index) all tax filings. The indexing approach must ensure that: A. there be one(1) multi-page TIFF image file for each separate form type within a document set (at tax filing); B. image files consist of fewer than 1,000,000,000 bytes; C. no blank pages are transmitted; and D. all components of a tax return filing are imaged, that each image file is represented on the Image Control File (the image index file) and that each has a corresponding data record.	D. 3.1 Provide a description of the proposed approach which includes, but is not limited to, the following details: A. the equipment (hardware) and software that will be used; B. identification of any subcontractors (including for application development); C. the proposed method of identifying blank pages and of ensuring that no blank pages are included; and D. the reconciliation process that will guarantee that each component of a tax filing is imaged, that each image file is represented on the Image Control File and that each image file has a corresponding data record
D. 3.2 (M) The Contractor will be required to create, for each document set, an image file key, a file name and a pathname. The image file key includes the tracking number, a tax type indicator (two alpha characters assigned by DTF), and the processing year (four numeric characters). Each image file (return, schedule, remittance, envelope, etc) within a document set (the tax filing) is assigned a three (3) character suffix (e.g., 12345678ST2006.001, 12345678ST2006.002; and 12345678ST.003), making up the file name. The pathname is created using the format "/images/dnnn/nn/file name" (i.e., /images/d101/23/12345678/001); see the layout in Exhibit 9 for the placement of the pathname.	
D. 3.3 (M) The Contractor must provide sorted images in accordance with the image priority specified by DTF (see Exhibit 9).	D. 3.3 Describe the process (manual or systematic) to be utilized to sort/order images in accordance with DTF's image priority requirements.
D. 3.4 (M/D) The Contractor must host, for at least six months, of all images. Access to the images must be available to Department users via the Internet, and must be searchable via the DLN and Taxpayer ID.	D.3.4 Describe the proposed image retention solution.

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D. 4.0 Data Delivery - Fully Processed Data	
D. 4.1 Data Delivery – Fully Processed Data (M) The Contractor must transmit data for fully processed tax filings to DTF in accordance with timeframes described in Section II – Performance Standards and Liquidated Damages, in accordance with the method required in Section VII – Program Development and Support Requirements, and in accordance with file layouts in Exhibit 5B – Sales Tax File Layouts.	D. 4.1 Describe the proposed data delivery process.
D. 4.2 (M) The Contractor must ensure that each data transmission represents deposits and tax filings that have been reconciled.	
D. 4.3 (M) The Contractor must consolidate data transmissions/data delivery from multiple processing sites, if applicable, as well as from multiple intake methods, into a single transmission or set of transmissions.	
D. 5.0 Data Delivery - Fully Processed Paper Documents	
D. 5.1 (M) The Contractor must associate/re-associate all related paper documents for each tax filing before delivery to DTF. The Contractor must also remove any separator sheets within a tax filing that may have been included during document processing.	D.5.1 Describe the proposed process for associating all related paper and preparing for delivery to DTF.
D. 5.2 (M) The Contractor must ensure that there are no unprocessed remittances or returns in any of the fully processed tax filings prior to being returned to DTF.	D. 5.2 Describe the proposed methodology to ensure that there are no unprocessed remittances in any of the paper documents and/or envelopes prior to being returned to DTF.
D. 5.3 (M) The Contractor must deliver the fully processed tax filings (paper documents associated with the data transmitted), along with all associated control documents to DTF and/or DTF's designated storage facility (which is currently located approximately five miles from DTF's Albany location, in Latham, NY), at such time as a full pallet of boxes is available (in accordance to Section II – Performance Standards and Liquidated Damages and in accordance to Requirement D.5.4, below). Original Schedule CT's to the State of Connecticut Department of Revenue, in Hartford, CT – address to be provided during implementation.	
D. 5.4 (M) The Contractor must place fully processed tax filings, with the exception of Sch CTs and Sch NJs, in tracking number order, into Liberty Bankers style boxes (box must have handles and dimensions of 12 ½ " wide x 10 ½" tall x 15 ½ " long). The Contractor must prepare and place a total of five labels on each box; one label on the box lid and an additional label on each side of the box. The label must provide tax type, processed date and the starting and ending ranges of the tracking numbers for the fully processed tax filings contained within each box.	

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D. 5.5 (M) The Contractor must send Sch NJs, in tracking number order to DTF (address to be provided during implementation) in accordance to Section II – Performance Standards and Liquidated Damages. The Contractor must prepare batch control sheets to accompany all Schedule NJ's prior to delivery to DTF. The batch control sheet must include the following information: 1. Beginning DLN/tracking number; 2. Ending DLN/tracking number ; 3. Number of tax filings in the batch	
D. 5.6 (M) The Contractor must send Sch CTs, in tracking number order to the Connecticut Department of Revenue (address to be provided during implementation) in accordance to Section II – Performance Standards and Liquidated Damages.	
D. 5.7 (M) Any tax filing that is removed from a box/batch is to remain at the Contractor's site for subsequent processing or is boxed/batched separately to be forwarded to DTF and must have an outcharge sheet inserted within the box/batch in its place. The outcharge sheet must include the tracking number, taxpayer identification number, contact name and phone number, date and reason for pulling the tax filing.	
D. 5.8 (M) Batches of tax filings identifying unique return conditions requiring DTF review must be accompanied by a transmittal identifying returns and conditions.	
D. 6.0 Data Delivery - Tax Filing Image Media	
D. 6.1 (M) The Contractor must deliver tax filing image media on LTO2 tape, and transmit corresponding control data (in accordance with Control Record layout, see Exhibit 9 – Image Archive System) and/or index files, in accordance to Section II – Performance Standards and Liquidated Damages. The tax filing images on the LTO tape must reconcile to the tax filing data on the transmission(s).	
D. 6.2 (M) The Contractor must ensure that the image header file and the associated images are included on the LTO2 tape. The Contractor must also send a separate data transmission for the Image Control Records, to complete data file transfer to DTF's IBM mainframe before downloading to the pSeries platform. The maximum number of images to be included on a single LTO2 tape is 1,500,000.	D. 6.2 Describe the proposed methodology and controls to identify blank images and ensure that all images, except blank images, are sent to DTF.
D. 6.3 (M/D) The Contractor must deliver, to the Connecticut Department of Revenue, Sales and Use Tax Sch CT and Sales and Use Tax Sch K image media and index file on CD and via	

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a secure VPN connection (at an internet access speed capable of transmitting files up to 600 megabytes in accordance with Control Record layout, see Exhibit 9 – Image Archive System) in accordance to Section II – Performance Standards and Liquidated Damages.	
E. REPORTING REQUIREMENTS	
E. 1.0 Reporting Requirements	Affirm understanding and agreement with requirements E. 1.1 through E. 1.5. The Contractor must ensure that the data flow will support each output requirement.
E. 1.1 (M) The Contractor must provide DTF accounting, processing and financial management reports in a form and format prescribed by DTF. See Exhibit 1B – Accounting Reports and Exhibit 1C – Processing and Management Reports.	E 1.1 Describe the proposed means of meeting the reporting requirements included in Exhibit 1B - Accounting Reports and Exhibit 1C - Processing and Management Reports, including, but not limited to, the proposed format for transmission. For each report or document listed in Exhibit 1, provide a sample.
E. 1.2 (M) The Contractor must provide the reports listed in Exhibit 1 electronically to OSC and/or DTF, as applicable.	E. 1.2 Describe the proposed method for electronic delivery, including any available options.
E. 1.3 (M) The Contractor must ensure that adjustments to the financial reports will be made only under the direction and approval of DTF.	
E. 1.4 (M) The Contractor must provide electronic balance reporting, including same day online balance reporting (online balance reporting must provide detail for each separate program account, as well as a summary of all program accounts) and previous day balance reporting in BAI format.	E 1.4 Describe the online balance reporting system, including the level of reporting detail available. Provide sample screens and reports, describe controls for access, and describe the level of available customization.
E. 1.5 (M) In addition to the reports listed in Exhibit 1, the Contractor must be able to provide DTF with reports generated from queries to the Contractor's database for the program.	E 1.5 Describe the availability and accessibility of such ad hoc reporting from the Contractor's database for the program(s).

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A. INTAKE REQUIREMENTS *Intake encompasses those functions associated with the receipt of tax filings from the post office, private delivery services and courier service to/from DTF.*	Affirm understanding and agreement with requirements A. 1.1 through A. 2.1. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
A. 1.0 Postal Delivery and Pick-Up Schedule	
A. 1.1 (M) The Contractor must pick-up from Post Office boxes, located in New York State, established for the receipt of tax filings for the Estate Tax Program of this RFP, and from Post Office boxes from the previous contract for one full year. Subsequent to the one full year, the mail received in these Post Office boxes will be forwarded by the USPS for an additional two years. The Contractor will be required to establish and maintain a relationship with the U.S. Post Office in order to facilitate mail receipt. Note: DTF will have ownership of the Post Office boxes and will pay associated rental fees (see Exhibit 3 – Current Post Office Box Configurations).	
A. 1.2 (M) The Contractor must provide courier service for pick-up and delivery from/to DTF Central Offices (may be more than one building, including various rooms and floors) to accommodate a morning delivery deadline (see Section II – Performance Standards and Liquidated Damages). Courier service will be utilized to include, but not be limited to, pick up of tax filings sent from DTF, and delivery of unprocessible items (see Requirement B.6.3 below), reports and image output sent from the Contractor. Note: Scheduled courier services are currently provided for less than five locations within three DTF buildings. Specific locations for courier service will be provided to the Contractor during implementation.	A. 1.2 Describe the proposed courier service that will be provided, including, but not limited to the proposed schedule, plans for subcontracting and associated security.
A. 1.3 (M) The Contractor must provide an address to accommodate the receipt of tax filings from private delivery services (e.g., UPS or FedEx).	
A. 1.4 (M) The Contractor must verify that all items received from DTF are accompanied by a transmittal and that all items listed on the transmittal are present. The Contractor must sign the transmittal and return one copy to DTF, via secure e-mail, within one business day of receipt. The Contractor must maintain a control log of the transmittals received from DTF for one year.	A. 1.4 Provide a copy of the proposed control log of transmittals received.
A. 2.0 Receipt Log	
A. 2.1 (M) The Contractor must maintain daily volumes of receipts for each PO Box included in this RFP. Volumes must be measurable in an aggregate manner (e.g. weight, number of trays, estimated number of returns) and distinguish between regular and registered/certified mail. The Contractor must develop a method for determining accurate aggregate measurements and must periodically validate and/or adjust the accuracy of estimated volumes. This information must be included in the Processing	A. 2.1 Describe the proposed strategy to be used to measure volumes and to track that volume on a daily basis. Describe the method, and frequency, to be used to periodically update those assumptions in order to verify accurate aggregate measurements and/or estimated volumes.

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Report sent to DTF (see Exhibit 1-C - Processing and Management Reports).	
B. DOCUMENT PREPARATION *Document preparation encompasses those functions associated with extraction, indating, assembly and batching, document identification, special handling, correspondence identification and processing, and tracking number assignment.*	Affirm understanding and agreement with requirements B. 1.1 through B. 7.3. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to, the specific details identified below.
B. 1.0 Extraction	
B. 1.1 (M) The Contractor must provide a strategy for extraction which maximizes cost effective processing, supports the deposit and processing standards, and ensures that all envelope contents are extracted. See Section II – Performance Standards and Liquidated Damages.	B. 1.1 Describe the proposed method of extraction and of verification that all contents have been extracted (e.g. "candling", sampling of envelopes, 3-side slitting of envelopes, etc.).
B. 1.2 (M) The Contractor must process taxpayer return receipt requests with an accompanying self-addressed, stamped envelope in the following manner: stamp correspondence with the calendar date corresponding with the day of receipt, send correspondence to taxpayer and continue with routine processing of the tax filing.	
B. 1.3 (M) The Contractor must properly execute Postal Service Return Receipt Requests and Postal Service Certified Mail Acknowledgements and private delivery service receipts.	
B. 1.4 (M) The Contractor must provide a strategy to identify and process cash remittances.	B. 1.4 Describe the proposed method for identifying and processing cash remittances (e.g., extraction clerk forwards to a supervisor; a cash substitution ticket replaces the cash for processing, etc.).
B. 2.0 Indating, Assembly and Batching	
B. 2.1 Contractor Receipt (M) The Contractor must maintain the integrity of the Contractor's receipt date of each document and remittance in a tax filing until that information can be added to the document record, as required in the file layouts (see Exhibit 5-A – Estate Tax File Layouts). The Contractor's receipt date is defined as the date the tax filing is received by the Contractor from the Post Office, delivered to the processing facility from a private delivery service, delivered to the processing facility from DTF by the courier, or received in some other manner directly to the Contractor.	B. 2.1 Describe the method proposed for maintaining the integrity of the Contractor's receipt date and for capturing that receipt date.
B. 2.2 Taxpayer Filing Timeliness (M) The Contractor must maintain the integrity of the taxpayer filing receipt date of each document and remittance (if applicable) in a tax filing until that information can be added to the document record, as required in the file layouts (see Exhibit 5-A – Estate Tax File Layouts). The taxpayer filing receipt date is defined as the postmark date and is used by DTF to determine timely taxpayer filing. In the case of items originally received by DTF, the taxpayer filing receipt date is considered to be the earlier of either the postmark date or the date specified by DTF before being forwarded to the Contractor's facility.	B. 2.2 Describe the method proposed for maintaining the integrity of the taxpayer filing receipt date and for capturing that date.

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The Contractor must place postmark date to the first page of the primary form (see Requirement B.2.4 below) using one of the following: A. Postmark date; B. Metering Device Date; or C. Contractor Receipt Date Specific guidelines on the use of each of the above dates will be provided during implementation.	
B. 2.3 Envelope Retention (M) The Contractor must retain and image all envelopes accompanying the tax filing. If an envelope contains multiple tax filings, the Contractor must photocopy/image the envelope, so that each tax filing has either the original, or a copy of the envelope associated with it.	
B. 2.4 Document Assembly and Batching (M) The Contractor must assemble tax filings in the following order: A. Remittance, if any B. Primary Forms: 1. ET-706, *New York State Estate Tax Return, For an estate of an individual who died on or after February 1, 2000 and before January 1, 2007* 2. ET-90, *New York State Estate Tax Return, For estates of decedents whose date of death is after May 25, 1990 and before February 1, 2000* a. Schedules attached to ET-90: (1) ET-90.1 (Schedules A-D) (2) ET-90.2 (Schedules E-G) (3) ET-90.3 (Schedules H-L) (4) ET-90.4 (Schedules M-N) *3.* ET-133, *Application for Extension of Time to File and/or Pay Estate Tax* *4.* ET-130, *Tentative Payment of Estate Tax* *5.* ET-85, *New York State Estate Tax Certification, For an estate of an individual whose date of death is after May 25, 1990* *6.* ET-30, *Application for Release(s) of Estate Tax Lien, For estates of individuals whose date of death is on or after February 1, 2000* *7.* ET-300, Estate Tax Payment Document *8.* ET-500, *Generation-Skipping Transfer Tax Return for Distributions, For distributions made after May 25, 1990 and before January 1, 2007* *9.* ET-501, *Generation-Skipping Transfer Tax Return for Terminations, For distributions made after May 25, 1990, and before January 1, 2007* C. Cover Letter D. Envelope, postmark side out E. Death Certificate F. Letters of Testamentary/Administration G. Power of Attorney: 1. ET-14, Estate Tax Power of Attorney	

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2. POA-1, *Power of Attorney* (previously Form DTF-14) 3. Form 2848 (Federal Power of Attorney) 4. P-44 (Durable General Power of Attorney) 5. General Affidavit H. Secondary Forms: 1. ET-141, *New York State Estate Tax Domicile Affidavit, For estates of decedents dying after May 25, 1990* 2. ET-99, *Estate Tax Waiver Notice* 3. ET-117, *Release of Lien of Estate Tax, Real property or cooperative apartment* 4. ET-415, *Application for Deferred Payment of Estate Tax, When the estate consists largely of an interest in a closely held business. For the estate of a decedent whose date of death is after May 25, 1990* 5. FED 706, *United States (and Generation-Skipping Transfer) Tax Return* 6. ET-95, *Claim for Credit or Refund of New York State Estate Tax* 7. ET-190, *Computation of Credit for Estate Tax on Prior Transfers, For estates of decedents who died after May 25, 1990* 8. ET-92, *Application for Release of Safe Deposit Box, For estates of decedents dying before February 1, 2000* 9. ET-20, Stipulation Reserving Domicile 10. ET-411, *Computation of Estate Tax Credit for Agricultural Exemptions, For estates of decedents who died after May 25, 1990* 11. ET-412, *Computation of Credit for Gift Tax, For estates of decedents who died after May 25, 1990* 12. ET-416, *Computation of Estate Tax Credit for Closely Held Businesses, For estates of decedents dying after June 9, 1994* 13. ET-417, *Computation of Family-Owned Business Exclusion, For estates of decedents dying on or after January 1, 1998 and before February 1, 2000* 14. ET-417-D, *Computation of the Family-owned Business Interests Deduction, for estates of decedents dying on or after January 1, 1998, and before February 1, 2000* *15.* ET-418, *Computation of Qualified Conservation Easement Exclusion, For estates of decedents dying on or after January 1, 1998 and before February 1, 2000* 16. ET-419, *Computation of Exclusion for a Victim of Nazi Persecution, For estates of decedents dying before February 1, 2000* I. Appraisal documents, copy of Last Will and Testament and all other miscellaneous correspondence.	
B. 3.0 Document Preparation and Identification	
B. 3.1 (M) The Contractor must prepare documents and remittances within the tax filing for data and image capture. The Contractor must ensure that the remittance and return documents within a tax filing remain physically together through tracking number	B. 3.1 Describe the proposed solution for preparing documents and remittances for data and image processing. Include a description of the proposed method for

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assignment.	ensuring that the remittance and return remain physically together through the tracking number assignment process.
B 3.2 Document Identification (M) The Contractor must ensure a document identification strategy that maximizes workflow; accommodates processing priorities and tracking number assignment (see Exhibit 4A - Tracking Number Ranges), and ensures that all processing standards are met or exceeded (see Section II – Performance Standards and Liquidated Damages).	B. 3.2 Describe the proposed document identification strategy, showing how it will maximize workflow, accommodate the program specific processing priorities and tracking number assignment, and ensure that all processing standards are met.
B. 3.3 (M) The Contractor must identify and process all tax filings, regardless of the source or format, including, but not limited to, DTF supplied forms, DTF approved forms, one sided and two sided forms, photocopies, computer software generated documents, and or other substitute documents, whether they are handwritten (pen or pencil), typed or computer printed, in accordance with deposit and processing standards (see Section II - Performance Standards and Liquidated Damages).	
B. 4.0 Special Handling	
B. 4.1 Special Handling (M) The Contractor must review and modify tax filing(s), based on RFP/DTF requirements, prior to data capture. Modifications include, but are not limited to, corrections on tax filings. The Contractor must prepare a primary form for data capture, by making the following corrections: A. Overpayments/Underpayments 1. Compare remittance amount to amount shown due on primary form. a. If amounts agree, continue processing b. If amounts disagree, stamp “For Office Use Only” box with a stamp that identifies that remittance is different from the amount shown due on the form and then enter the amount of remittance in the stamped area. B. Decedent name missing 1. Refer to other documentation within the tax filing to locate name. a. If found, enter all available decedent header data (e.g. name, address, Country, etc.) b. If not found, segregate as unprocessible (see Requirement B.6.1) C. Decedent SSN missing or incomplete 1. If notations, e.g., ‘pending’, ‘applied for’, etc., draw a single line through the notation. 2. Refer to other documentation within the tax filing to location SSN. a. If found, enter in designated area (may be 9 numerics or “TF” and 7 numerics) b. If not found, enter ES0000000 (ES + 7 zero’s) in designated area D. Date of death 1. Verify that date of death (DOD) is present on form.	

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a. If not, refer to Death Certificate. (1) If Death Certificate found, enter date of death in designated area (2) If Death Certificate is not found, segregate as unprocessible (see Requirement B.6.1) 2. If DOD is present, verify that date is May 26, 1990 or later. a. If yes, continue processing. b. If no, segregate as unprocessible (see Requirement B.6.1). E. Death Certificate F. Power of Attorney G. Letters of Testamentary/Administration H. Determining Number of Counties on primary forms (ET-90, ET-706, ET-30, ET-85) with an accompanying ET-117. 1. Reference area designated for "Recorded in the… county clerk's office" on each ET-117 to determine the number of different counties. 2. Verify the number of counties entered on primary return requiring a release of lien is same as the number of counties reported on ET-117. a. If number of counties are the same on both primary form and ET-117, continue processing b. If number of counties entered on primary form and ET-117 are different, draw a single line through the incorrect entry and enter and circle the number established in Requirement B.4.1.H.1, in a blank area on the bottom margin of form. I. ET-706 1. No entry in the Litigation indicator checkbox, verify if Schedule 3 on Page 2 of ET-706 is attached. a. If yes, enter an "X" in the checkbox b. If no, leave checkbox blank 2. No entry in the Release of Lien Request checkbox, verify if a Release of Lien of Estate Tax Real Property, ET-117 is attached. a. If yes, see "Determining Number of Counties on primary forms… "in Requirement B 4.1.H.1 b. If no, leave blank. 3. No entry in Federal Gross Tax box. a. If Federal 706 or 706NA are attached, enter the amount listed on Page 3, Schedule A, Line 31 or Page 4, Schedule B, Line 46. (1) If Page 3 is missing for an ET-706, segregate as unprocessible (see Requirement B.6.1). (2) If Page 4 is missing for an ET-706NA, segregate as unprocessible (see Requirement B 6.1). 4. No entry in Federal Taxable Estate box. a. If Federal 706 or 706NA are attached, enter the amount listed on Page 3, Schedule A, Line 26 or Page 4, Schedule B, Line 41. (1) If Page 3 is missing for an ET-706, segregate as unprocessible (see Requirement B 6.1).	

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(2) If Page 4 is missing for an ET-706NA, segregate as unprocessible (see Requirement B 6.1). J. ET-90 1. With no entry in the Waiver Requested Indicator checkbox, verify that ET-99 is attached. a. If yes, enter an "X" in the checkbox. b. If no, leave checkbox blank. 2. With no entry in the Release of Lien Request checkbox, verify if a Release of Lien of Estate Tax Real Property, ET-117 is attached. 3. If no entry on Line 1, enter amounts shown on Page 2, Line 34. 4. If entry on Line 15a, verify Form ET-411 is attached and compare amount shown on Line 11 of ET-411 to Line 15 entry. a. If amounts agree, continue processing. b. If amounts disagree, draw a single line through Line 15a entry, enter ET-411, Line 11 amount in blank area to right of original entry. 5. If entry on Line 15b, verify ET-416 is attached and compare amount shown on Line 3 of ET-416 to 15b entry. a. If entry agrees, continue processing. b. If amounts disagree, draw a single line through Line 15b entry and enter ET-416, Line 3 amount in the blank area to the right of original entry. 6. If entry on Line 17, verify ET-412 is attached and compare amount shown on Line 34 of ET-412 to Line 17 entry. a. If amounts agree, continue processing. b. If amounts disagree, draw a single line through Line 17 and enter ET-412, Line 34 amount in the blank area to the right of original entry. 7. If both Yes and No checkboxes on Page 2, "elect alternate valuation…" section are selected, check the total entries on Schedules ET-90.1, ET-90.2, ET-90.3, ET-90.4 or Page 3 of Fed 706. a. If entries are in the "Alternate Value" column, draw two (2) single lines through the "No" box. b. If entries are in the "Value at Date of Death" column, draw two (2) single lines through the "Yes" box. 8. If both Yes and No checkboxes on Page 2, "elect alternate valuation…" section are blank, check the total entries on Schedules ET-90.1, ET-90.2, ET-90.3, ET-90.4 or Page 3 of Fed 706. a. If entries are in the "Alternate Value" column, check the "Yes" box. b. If entries are in the "Value at Date of Death" column, check the "No" box. 9. Lines 23-47 with totals that disagree with the total from the appropriate schedule, draw a single line through ET-90 entry and enter total from related schedule.	

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10. No entry on Line 33e, enter Page 3, Line 69 amount. 11. Entry on Line 33e which disagrees with amount on Page 3, Line 69, draw a single line through the Line 33e entry and enter the Page 3, Line 69 amount. 12. If entry on Line 35, verify entry in Resident checkbox on Page 1 of ET-90. a. If entry in Resident checkbox, continue processing. b. If no entry in Resident checkbox, draw single line through it. 13. Entry on Line 35 which disagrees with amount on Page 3, Line 70, draw a single line through the Line 35 entry and enter the Page 3, Line 70 amount. 14. If entry on Line 36b, verify entry in Nonresident checkbox on Page 1 of ET-90. a. If entry in Nonresident checkbox, continue processing. b. If no entry in Nonresident checkbox, draw a single line through the checkbox. 15. Entry on Line 36b which disagrees with amount on Page 3, Line 71c, draw a single line through the Line 36b entry and enter the Page 3, Line 71c amount. 16. Entry on Line 45 which disagrees with amount on Page 4, Line 72, draw a single line through the Line 45 entry and enter the Page 4, Line 72 amount. 17. Entry on Line 48 which disagrees with amount on Page 4, Line 73, draw a single line through the Line 48 entry and enter the Page 4, Line 73 amount. K. ET-30 1. Without ET-99 or ET-117 attached and entries in the "waivers are requested" or "liens are requested" checkboxes, continue processing. 2. With ET-99 or ET-117 attached and no entries in the "waivers are requested" or "liens are requested" checkboxes, enter an "X" in the appropriate checkbox. L. ET-133 1. If "Extension of time to file" and "Extension of time to pay" checkboxes are blank, refer to dates entered in the "Extension date requested" sections and enter an "X" in the appropriate box(es). M. ET-85 1. Without ET-99 or ET-92 attached and entry in the "Waivers are requested" checkbox, continue processing. (Note: If no ET99 or ET-92 attached, but the tax filings indicate a waiver request, place an "X" in the waiver box.) 2. Without ET-117 attached, and an entry in the "Releases of lien are required" checkbox, continue processing. (Note: If no ET-117 attached, but tax filings indicate a release of lien request, place an "X" in the lien box.) N. ET-500 and ET-501 1. With entry in areas designated for calendar year or last name of distribute, continue processing.	

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<table>
<tr><th>REQUIREMENT</th><th>RESPONSE</th></tr>
<tr><td>
2. Without entry in areas designated for calendar year or last name of distribute, enter information found in tax filing (most likely found in the cover letter and/or Federal forms).
a. If unable to locate calendar year or last name of distribute information in tax filing, segregate as unprocessible.
</td><td></td></tr>
<tr><td>
B. 4.2 Multiple Document/Remittances
(M) The Contractor must:

A. Process multiple remittances received with a single return document by combining the multiple remittances into a single tax paid amount for that return document, apply a unique tracking number to that single return document and associate that same tracking number to each remittance.
1. Calculate the remittance total and compare the remittance total to the amount shown due on the primary form.
<table>
<tr><th>Primary Form</th><th>Amount Due Line#</th></tr>
<tr><td>ET-706</td><td>Line 10</td></tr>
<tr><td>ET-90</td><td>Line 21</td></tr>
<tr><td>ET-133</td><td>Line 6</td></tr>
<tr><td>ET-130</td><td>Line 6</td></tr>
<tr><td>ET-300</td><td>Line 5</td></tr>
<tr><td>ET-500</td><td>Line 7</td></tr>
<tr><td>ET-501</td><td>Line 7</td></tr>
</table>
a. If the remittance total agrees with the amount shown due on the primary form, continue processing.
b. If the remittance total disagrees with the amount shown due on the primary form:
(1) Stamp primary form “For Office Use Only” box with a stamp that identifies the remittance total is different from the amount shown due on the primary form.
(2) Enter the remittance total in the stamped area.
B. Process a single remittance received with multiple return documents by verifying that the amount of the remittance satisfies all taxes/liabilities due and apply a unique tracking number to each document and associate each tracking number to the single remittance. If consecutive tracking numbers are to be applied, the remittance should have the first and last tracking numbers applied. The remittance image must be associated with each document.
1. Calculate the total of amounts shown due on all primary forms and compare the total to the amount of remittance.
<table>
<tr><th>Primary Form</th><th>Amount Due Line#</th></tr>
<tr><td>ET-706</td><td>Line 10</td></tr>
<tr><td>ET-90</td><td>Line 21</td></tr>
</table>
</td><td>
B. 4.2
Describe the proposed method of associating multiple remittances with a single return document into a single tax paid amount for that document and for processing a single or multiple remittance(s) associated with multiple returns (either the same tax form or different and not necessarily with a one to one match).
</td></tr>
</table>

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REQUIREMENT	RESPONSE
<table><tr><td>ET-133</td><td>Line 6</td></tr><tr><td>ET-130</td><td>Line 6</td></tr><tr><td>ET-300</td><td>Line 5</td></tr><tr><td>ET-500</td><td>Line 7</td></tr><tr><td>ET-501</td><td>Line 7</td></tr></table> a. If the total of amounts due for all primary forms is equal to the single remittance amount, distribute the remittance by entering the amount to be applied to each of the primary forms in the "For Office Use Only" box. Additionally, when applying a remittance to multiple primary forms, the remittance must be distributed in the same hierarchal order of the primary forms listed above. b. If the total of amounts due for all primary forms does not equal the remittance amount, segregate as unprocessible (see Requirement B 6.1). C. Process multiple remittances received with multiple return documents by verifying that the total of the remittances satisfies all taxes/liabilities due and apply unique tracking numbers to each return document and associate that same tracking number (or tracking numbers) with the corresponding remittances. If consecutive tracking numbers are to be applied, the remittance should have the first and last tracking numbers applied. The remittance image must be associated with each document. 1. Separate tax filings and associate with applicable remittance. 2. If there is not sufficient information to permit separation, segregate as unprocessible (see Requirement B 6.1).	
B. 4.3 Split Remittance (M) The Contractor must identify any split remittance and send the remittance and all return documents to DTF (address to be provided during implementation). A split remittance is defined as a remittance which is to be applied to multiple tax documents within multiple tax programs (e.g., a check accompanying a Sales Tax return that indicates it is to be used for a Sales Tax and Corporation Tax liability, or a Sales Tax and IFTA liabilities).	
B. 5.0 Correspondence Identification and Processing	
B. 5.1 (M) The Contractor must identify correspondence associated with the tax filing as directed.	B. 5.1 Describe the proposed strategy for identifying correspondence and the proposed strategy to associate correspondence with the tax filing.
B. 5.2 (M) The Contractor must ensure that the document data record/image output reflects the presence of associated correspondence, either through image indexing only, image indexing and an indicator in the data record, or image indexing and a separate tracking number range, as applicable (see Exhibit 4A – Tracking Number Formats; Exhibit 5A – File Layouts and Exhibit 9 – Image Archive System and Image Indexing).	
B. 6.0 Unprocessible Item Identification	
B. 6.1 Unprocessible Item Identification	

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(M) The Contractor must identify, and return to DTF (addresses to be provided during implementation), unprocessible items, based on RFP/DTF requirements. Any illegible or otherwise unclear document is considered to be unprocessible, as are empty certified mail envelopes. The Contractor must review tax filings for the following additional unprocessible conditions: A. Estate tax documents for dates of death May 25, 1990 and prior. B. Scheduled received alone, without a primary return. C. Tax filing for multiple decedents, received together, without sufficient information to permit separation. D. Tax filing without name of decedent and date of death information. E. ET-90 without Schedules ET-90.1, ET-90.2, ET-90.3, ET 90.4 or Fed 706. F. The following ET-706 conditions: 1. No entry in the Federal Gross Tax box or Federal Taxable Estate box and Federal 706 or 706NA are not attached. 2. No signature and no associated remittance with signature. G. The following ET-90 conditions: 1. With an entry on Line 15a and no ET-411 attached. 2. With an entry on Line 15b and no ET-416 attached. 3. With an entry on Line 16 and no ET-190 attached. 4. With an entry on Line 17 and no ET-412 attached. 5. Without a signature and no remittance. 6. On top of Page 2, designate to elect alternate valuation; an entry in the “Yes” and “No” box and without Schedule ET-90.1, ET-90.2, ET-90.3, ET-90.4 or Page 3 of Fed 706. a. An entry in **both** the “Yes” and “No” boxes and there are totals in both columns of Schedule ET-90.1, ET-90.2, ET-90.3, ET-90.4 or Page 3 of Fed 706. b. An entry in **neither** the “Yes” or “No” box and there are totals in both columns on Schedule ET-90.1, ET-90.2, ET-90.3, ET-90.4 or Page 3 of Fed 706. 7. No entry in any one of the boxes on Page 3, Lines 53-62. H. The following ET-85 conditions: 1. Entry in the non-resident box and no ET-141 attached. 2. No signature or notarization. I. ET-500 and ET-501, if no entry in either the calendar year box or last name of distribute and information cannot be found in fax filing (most likely found in the cover letter and/or Federal forms). J. ET-300 without remittance.	
B. 6.2 Misdirected Mail (M) The Contractor must redirect non-tax items and misdirected mail (e.g., utility bills or credit card payments) back to the sender.	

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The Contractor must deliver tax filings which are intended for other taxing authorities (including, but not limited to the IRS, NYS, and NYC taxes) to the appropriate taxing authority, using specific addresses to be provided by DTF during implementation, no later than one business day after identification as misdirected. Note: NYS tax filings sent to an incorrect DTF post office box, but for a tax type also processed by the Contractor, are not considered unprocessible and should be processed in the appropriate program area by the Contractor.	
B. 6.3 (M) The Contractor must maintain a control log and file of transmittals of unprocessible items, identified according to criteria, established in B.6.1, forwarded to DTF. These logs must be maintained for twelve months.	B. 6.3 Provide a copy of the control log of transmittals sent to DTF.
B. 7.0 Tracking Number Assignment	
B. 7.1 (M) The Contractor must assign and include a unique numeric and/or alpha-numeric tracking number to each document in a processible tax filing (including the return documents, the associated remittance(s), correspondence, envelope, etc.). The Contractor must be willing and able to accommodate DTF's existing tracking number assignment formats (See Exhibit 4A - Tracking Number Ranges) and must use a font size and placement which ensures easy readability of the tracking number, without obscuring the text of the document itself.	B. 7.1 Describe the process for assigning tracking numbers. Provide a sample of return and remittance with tracking number placement and font size that will be utilized.
B. 7.2 (M) The Contractor must provide a method for applying tracking numbers that ensures that numbers are not duplicated or skipped.	B. 7.2 Describe the proposed methodology for ensuring that tracking numbers are not duplicated or skipped.
B. 7.3 (M) The Contractor must systematically track and report to DTF tracking numbers that are voided. Tracking numbers that are voided must be included in the document record, in accordance with the file layouts (see Exhibit 5A – File Layouts).	
C. DEPOSIT PREPARATION REQUIREMENTS *Deposit includes the following functions: bankability review, foreign check handling, balancing, and deposit processing.*	
C. 1.0 **Bankability Review**	Affirm understanding and agreement with requirements C. 1.1 through C. 4.1. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
C. 1.1 (M) The Contractor must review any remittances to ensure bankability (suitability for depositing) in accordance with standard banking procedures and the following DTF procedures. A. Payee Verification: 1. The following payees are considered bankable, whether or not the remittance agrees with the amount due: a. any New York State District Tax Office or	C. 1.1 Describe the proposed bankability review process. Include the procedure for dealing with remittances at the beginning of a new year (e.g., a check written on January 3, 2006, but dated January 3, 2005).

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Collector b. Bureau of Taxation and Finance c. Commissioner of Taxation and Finance d. Comptroller State of New York e. Department of Tax Collection f. Department of Taxation and Finance g. Internal Revenue New York State h. New York State i. New York State Estate Tax Bureau j. New York State Department of Taxation and Finance k. New York State/Internal Revenue Service l. New York State Miscellaneous Tax m. New York State Tax n. New York State Tax Bureau o. New York State Tax Commission or Commissioner p. New York State Tax Department q. New York State Tax Office r. NY State s. Processing Division t. State of New York u. State Comptroller v. State Revenue Bureau w. State Tax Bureau x. State Tax Collector y. State Tax Commission z. State Tax Commissioner aa. Tax Commission bb. Taxation and Finance 2. If any one of the following payees is entered on a remittance, the amount of the remittance agrees exactly with the amount due, indicated on the tax document, stamp with DTF approved restrictive language on the remittance to make it bankable (the restrictive language stamp must be approved by DTF during implementation): a. Any other State agency b. City Collector c. City Collector of New York d. City of New York e. City of Yonkers f. Internal Revenue g. Internal Revenue Service h. New York City Tax Collector i. Secretary of State j. Secretary of State of New York 3. If the payee line indicates two payees (one of which is listed in 1 or 2 above), affix with DTF approved restrictive language on the remittance to make it bankable. 4. If the payee line is blank, stamp with DTF approved restrictive language on the remittance to make it bankable. 5. Checks made payable to someone other than those	

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listed under C.1.1.B. 1. or C.1.1.B.2. above, must be properly endorsed by the payee on the back of the remittance: a. If endorsed, proceed as bankable; b. If not endorsed, forward to DTF; B. Remittance Amount Verification 1. When the Courtesy Amount (numeric amount) agrees with the Legal Amount (written amount) on the check, the remittance is bankable, as shown. 2. When the Courtesy Amount does not agree with the Legal Amount on the check, process as follows: a. If either the Courtesy or Legal amount on the check agrees with the amount due on the tax return, guarantee the check by stamping "Correct Amount is $..." on the face of the check, enter the correct amount in the space provided and consider the check bankable; b. If neither amount agrees with the amount due on the tax return, forward to DTF; c. If both the Legal and Courtesy amounts are omitted on the check, forward to DTF. C. Signature Verification 1. If the remittance is signed, consider it bankable; 2. If the remittance is not signed, but the amount of the check agrees with the amount due on the return, stamp over the signature line the statement, "This check, accompanying your tax return or payment document, was processed for your convenience to save you possible interest charges for late payment" in order to make it bankable; 3. If more than one signature is required, but only one person's signature appears, forward the remittance and the document to DTF.	
C. 1.2 Foreign Checks and Postal Money Orders (M) The Contractor must review foreign checks and money orders: A. If payable through a United States Bank and if payable in US dollars consider the remittance bankable; B. If payable through a Canadian bank and payable in US dollars, consider the remittance bankable. If not payable in US dollars, consider the remittance unbankable; C. If not payable through a United States bank, foreign checks are considered unbankable; D. Foreign Postal money orders, specifying "Payable in US Funds" are bankable, if not, consider unbankable; E. If either the name and/or address is missing on the Foreign Check or Foreign Money Order, enter from the return document to make it bankable; F. If the payee line on the Foreign Check or Foreign Money Order is blank, stamp with DTF approved restrictive language on the remittance to make it bankable; G. If the Foreign Check or Foreign Money Order is unbankable, forward to DTF.	C. 1.2 Describe the proposed method for review of foreign checks and money orders. Note: All foreign check processing fees are to be factored into the Contractor's fully loaded transaction fees in Section X. No consideration will be given to foreign check processing fees as a separate billable item.
C. 1.3 Remittances Received Without a Return Document	

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(Unassociated Remittances) (M) The Contractor must review remittances received without a tax return document to determine if the remittance is bankable (see Requirement C 1.0). A. If bankable, contact DTF, who will provide (e.g. via fax) a "DUMMY" ET-130. B. If unbankable, forward to DTF.	
C. 1.4 (M) The Contractor must provide a method for re-association of separated checks. A separated check is defined as one which is found, at some point during processing, without the corresponding tax return document with which it was originally received.	C. 1.4 Provide the proposed approach for ensuring the re-association of separated checks and the method of ensuring timely deposit processing of the separated check, if re-association is not possible.
C. 2.0 Balancing and Reconciliation	
C. 2.1 (M) The Contractor must ensure that the deposited remittance amount agrees with the remittance amount on the document's data record.	C. 2.1 Provide the proposed approach for ensuring that the remittance amount deposited for a taxpayer agrees with the remittance amount recorded on the document's data record.
C. 2.2 (M) The Contractor must ensure that for every tax document processed as "with remittance" there is a corresponding remittance(s).	C. 2.2 Describe the proposed mechanism that will guarantee that every tax document processed as a "with remittance" has a corresponding remittance.
C. 2.3 (M) The Contractor must ensure that the tracking number on the tax document and remittance within the tax filing provides for the ability to accurately associate the remittance amount with the proper tax document data record when data capture occurs.	C. 2.3 Describe the proposed method to ensure that each remittance is accurately associated with the appropriate tax document data record when the data capture occurs.
C. 2.4 (M) The Contractor must ensure "item to item" and batch balancing.	C. 2.4 Describe the proposed mechanism that will ensure "item to item" and batch balancing.
C. 2.5 (M) The Contractor must ensure reconciliation of the deposit amount, on a daily basis, between the processing site and the check clearing process.	C. 2.5 Describe the proposed mechanism and process that will ensure reconciliation on a daily basis between the return and/or tax filing processing site to the check clearing process.
C. 3.0 Deposit Processing	
C. 3.1 Deposit Processing (M) The Contractor must deposit each remittance into a program specific joint custody tax receipt account, established for DTF and NYS Office of the Comptroller, in a manner which ensures meeting the standards for timeliness and accuracy (see Section II - Performance Standards and Liquidated Damages).	
C. 3.2 (M) The Contractor must MICR encode, deposit and legibly endorse each remittance in accordance with established banking procedures. Note: The remittance image (scan/index) must include both the front and back of the remittance, post-encoding and endorsement	

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(see Requirement D.3.0 below).	
C. 3.3 (M) The Contractor must maintain the integrity of the deposit date of each remittance until that information can be added to the document record/data record for the respective tax filing, as required in the file layouts (See Exhibit 5A – File Layouts).	C. 3.3 Identify the proposed method for maintaining the integrity of the deposit date.
C. 3.4 (M) The Contractor must immediately re-present a dishonored check (if applicable based on dishonorment reason) following notice of initial dishonorment. The Contractor should not notify DTF after initial dishonorment and no entries should appear on the bank statement. If a second dishonorment occurs after a second attempt to present the check, the Contractor must not attempt to re-present the check again.	
C. 3.5 (M) The Contractor must provide a method of reporting to DTF all bank adjustments related to dishonorments, encoding problems, debits and credits. (Also, see Exhibit 1B – Accounting Reports).	C. 3.5 Describe the proposed method for reporting bank adjustments, including the method of ensuring the matching of dishonorments to proper tracking number for multiples and/or proper amount on foreign checks, money orders, etc.
C. 3.6 (M) The Contractor must cooperate with DTF and OSC to establish and maintain a schedule for end of year fiscal reconciliation, including, but not limited to, cut-off dates for debit memos, credit memos and returned checks.	
C. 4.0 Remittance Copying	
C. 4.1 (M) The Contractor must have the ability to provide a copy of each remittance, after tracking number assignment and MICR encoding, in accordance with Section II – Performance Standards and Liquidated Damages.	C. 4.1 Identify the proposed method for providing copies.
D. DOCUMENT PROCESSING REQUIREMENTS *Document processing includes all functions related to data capture, including completeness and accuracy of the header data verification and output to DTF.*	Affirm understanding and agreement with requirements D.1.1 through D. 6.2. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
D. 1.0 General Data Capture	
D. 1.1 The Contractor must provide a method to capture data which: A. determines that all required data elements are present in accordance with the file layouts (see Exhibit 5A- File Layouts); B. assures timeliness and accuracy in conformance with performance standards (see Section II – Performance Standards and Liquidated Damages); C. maximizes automated routines rather than manual review; D. allows for expansion or contraction of the number of data elements to be reviewed and processed, based on DTF changes (e.g., legislative, document redesign, addition or deletion of documents, e-MPIRE, etc.); and E. utilizes edits to cleanse the data of any data capture	D. 1.1 Describe the proposed method of data capture, including the method for validating the accuracy of the data capture (e.g., use of automated routines, key verification or algorithms).

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errors. *Note: These file layouts are provided as an example of those used currently. DTF will provide any updates during implementation. The Contractor will be responsible for the data capture of all required elements at the time of certification/implementation.	
D. 2.0 Header Data Validation and Verification	
D. 2.1 Header Information (M) The Contractor must ensure an accurate header record for each tax document. At a minimum, the Contractor must verify SSN has an acceptable configuration.	
D. 2.2 Exception Identification Number (M) The Contractor must assign an exception identification number to tax filings with missing or invalid taxpayer identification numbers in accordance with DTF requirements. The Contractor must review SSN. If SSN is missing or has an unacceptable configuration and Contractor is unable to locate the correct SSN on tax filing, cross out the unacceptable SSN and enter ES0000000 (ES + 7 zero's).	
D. 3.0 Document Imaging	
D. 3.1 (M) The Contractor must image (scan/index) all tax filings. The indexing approach must ensure that: A. there be one(1) multi-page TIFF image file for each separate form type within a document set (at tax filing); B. image files consist of fewer than 1,000,000,000 bytes; C. no blank pages are transmitted; and D. all components of a tax return filing are imaged, that each image file is represented on the Image Control File (the image index file) and that each has a corresponding data record.	D. 3.1 Provide a description of the proposed approach which includes, but is not limited to, the following details: A. the equipment (hardware) and software that will be used; B. identification of any subcontractors (including for application development); C. the proposed method of identifying blank pages and of ensuring that no blank pages are included; and D. the reconciliation process that will guarantee that each component of a tax filing is imaged, that each image file is represented on the Image Control File and that each image file has a corresponding data record
D. 3.2 (M) The Contractor will be required to create, for each document set; an image file key, a file name and a pathname. The image file key includes the tracking number, a tax type indicator (two alpha characters assigned by DTF), and the processing year (four numeric characters). Each image file (return, schedule, remittance, envelope, etc.) within a document set (tax filing) is assigned a three character suffix (e.g., 12345678ST2006.001, 12345678ST2006.002 and	

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12345678ST.003) making up the file name. The pathname is created using the format "/images/dnnn/nn/file name" (i.e., /images/d101/23/12345678/001). See layout in Exhibit 9 for the placement of the pathname.	
D. 3.3 (M) The Contractor must provide sorted images in accordance with the image priority specified by DTF (see Exhibit 9).	D. 3.3 Describe the process (manual or systematic) to be utilized to sort/order images in accordance with DTF's image priority requirements.
D. 3.4 (M/D) The Contractor must host, for at least six months, all Images. Access to the images must be available to Department Users via the Internet, and must be searchable via the DLN and Taxpayer ID.	D.3.4 Describe the proposed image retention solution.
D. 4.0 Data Delivery - Fully Processed Data	
D. 4.1 Data Delivery – Fully Processed Data (M) The Contractor must transmit data for fully processed tax filings to DTF in accordance with timeframes described in Section II – Performance Standards and Liquidated Damages, in accordance with the method required in Section VII – Program Development and Support Requirements, and in accordance with file layouts in Exhibit 5A – File Layouts.	D. 4.1 Describe the proposed data delivery process.
D. 4.2 (M) The Contractor must ensure that each data transmission represents deposits and tax filings that have been reconciled.	
D. 4.3 (M) The Contractor must consolidate data transmissions/data delivery from multiple processing sites, if applicable, as well as from multiple intake methods, into a single transmission or set of transmissions to DTF for each program.	
D. 5.0 Data Delivery - Fully Processed Paper Documents	
D. 5.1 (M) The Contractor must deliver the fully processed tax filings (paper documents associated with the data transmitted), along with all associated control data to DTF and/or DTF's designated storage facility (which is currently located approximately five miles from DTF's Albany location, in Latham, NY), in accordance to Section II – Performance Standards and Liquidated Damages. Documents must be assembled/re-assembled and clipped or banded together in the order described in Requirement B 2.4.	
D. 5.2 (M) The Contractor must associate/re-associate all related paper documents for each tax filing before delivery to DTF. The Contractor must also remove any separator sheets within a tax filing that may have been included during document processing.	D.5.2 Describe the proposed process for associating all related paper and preparing for delivery to DTF.
D. 5.3 (M) The Contractor must ensure that there are no unprocessed remittances or returns in any of the fully processed tax filings prior to being returned to DTF.	D. 5.3 Describe the proposed methodology to ensure that there are no unprocessed remittances in any of the paper documents and/or envelopes prior to being returned to DTF.
D. 5.4 (M) The Contractor must place fully processed tax filings in	

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tracking number order, into Liberty Bankers style boxes (box must have handles and dimensions of 12 ½ " wide x 10 ½" tall x 15 ½ " long). The Contractor must prepare and place a total of five labels on each box; one label on the box lid and an additional label on each side of the box. The label must provide tax type, processed date and the starting and ending ranges of the tracking numbers for the fully processed tax filings contained within each box.	
D. 5.5 (M) Any tax filing that is removed from a box/batch is to remain at the Contractor's site for subsequent processing or is boxed/batched separately to be forwarded to DTF and must have an outcharge sheet inserted within the box/batch in its place. The outcharge sheet must include the tracking number, taxpayer identification number, contact name and phone number, date and reason for pulling the tax filing.	
D. 5.6 (M) Batches of tax filings identifying unique return conditions requiring DTF review must be accompanied by a transmittal identifying returns and conditions.	
D. 6.0 Data Delivery - Tax Filing Image Media	
D. 6.1 (M) The Contractor must deliver tax filing image media on LTO2 tape, and transmit corresponding control data (in accordance with Control Record layout, see Exhibit 9) and/or index files, in accordance to Section II – Performance Standards and Liquidated Damages. The tax filing images on the LTO tape must reconcile to the tax filing data on the transmission(s). The images must be indexed in the order described in Requirement B 2.4.	
D. 6.2 (M) The Contractor must ensure that the image header file and the associated images are included on the LTO2 tape. The Contractor must also send a separate data transmission for the Image Control Records, to complete data file transfer to DTF's IBM mainframe before downloading to the pSeries platform. The maximum number of images to be included on a single LTO2 tape is 1,500,000.	D. 6.2 Describe the proposed methodology and controls to identify blank images and ensure that all images, except blank images, are sent to DTF.
E. REPORTING REQUIREMENTS	
E. 1.0 Reporting Requirements	Affirm understanding and agreement with requirements E. 1.1 through E. 1.5. The Contractor must ensure that the data flow will support each output requirement.
E. 1.1 (M) The Contractor must provide DTF accounting, processing and financial management reports in a form and format prescribed by DTF. See Exhibit 1B – Accounting Reports and Exhibit 1C – Processing and Management Reports.	E 1.1 Describe the proposed means of meeting the reporting requirements included in Exhibit 1B – Accounting Reports and Exhibit 1C - Processing and Management Reports, including, but not limited to, the proposed format for transmission. For each report or document listed in Exhibit 1, provide a sample.
E. 1.2 (M) The Contractor must provide the reports listed in Exhibit 1	E. 1.2 Describe the proposed method for

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electronically to OSC and/or DTF, as applicable.	electronic delivery, including any available options.
E. 1.3 (M) The Contractor must ensure that adjustments to the financial reports will be made only under the direction and approval of DTF.	
E. 1.4 (M) The Contractor must provide electronic balance reporting, including same day online balance reporting (online balance reporting must provide detail for each separate program account, as well as a summary of all program accounts) and previous day balance reporting in BAI format.	E 1.4 Describe the online balance reporting system, including the level of reporting detail available. Provide sample screens and reports, describe controls for access, and describe the level of available customization.
E. 1.5 (M) In addition to the reports listed in Exhibit 1, the Contractor must be able to provide DTF with reports generated from queries to the Contractor's database for the program(s).	E 1.5 Describe the availability and accessibility of such ad hoc reporting from the Contractor's database for the program(s).

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A. INTAKE REQUIREMENTS *Intake encompasses those functions associated with the receipt of tax filings from the post office, private delivery services and courier service to/from DTF.*	Affirm understanding and agreement with requirements A.1.1 through A.2.1. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
A. 1.0 Postal Delivery and Pick-Up Schedule	
A. 1.1 (M) The Contractor must pick-up from Post Office boxes, located in New York State, established for the receipt of tax filing(s) for the IFTA Program included in this RFP; and from Post Office boxes from the previous contract for one full year. Subsequent to one full year, the mail received in these Post Office boxes will be forwarded by the USPS for an additional two years. The Contractor will be required to establish and maintain a relationship with the U.S. Post Office in order to facilitate mail receipt. Note: each RPC Lockbox Jurisdiction(s) will have ownership of their respective Post Office boxes and will pay associated rental fees (see Exhibit 3 – Current Post Office Box Configurations).	
A. 1.2 (M) The Contractor must provide courier service for pick-up and delivery from/to NYS DTF Central Offices (may be more than one building, including various rooms and floors) to accommodate a weekly morning delivery deadline (see Section II – Performance Standards and Liquidated Damages). Courier service will be utilized to include, but not be limited to, pick up of tax filings sent from NYS DTF, and delivery of unprocessible items (see Requirement B.6.3 below), reports and image output sent from the Contractor. Note: Currently, there are approximately four stops within one NYS DTF building. Courier stops will be provided to the Contractor during implementation.	A. 1.2 Provide the proposed courier schedule.
A. 1.3 (M) The Contractor must provide an address to accommodate the receipt of documents/remittances from private delivery services (e.g., UPS, FedEx, etc.).	
A. 1.4 (M) The Contractor must verify that all items received directly from the RPC Lockbox Jurisdiction(s) are accompanied by a cover page/transmittal and that all items listed on the cover page/transmittal are attached. The Contractor must sign the cover page/transmittal and return, via secure e-mail, one copy to the respective RPC Lockbox Jurisdiction(s), within one business day of receipt. The Contractor must maintain a control log and file of the cover pages/transmittals received from the RPC Lockbox Jurisdiction(s) for one year.	A. 1.4 Provide a copy of the proposed control log of cover pages/transmittals received and a description of the secure e-mail proposal.
A. 2.0 Receipt Log	
A. 2.1 (M) The Contractor must maintain daily receipt volumes for IFTA tax filings, by form number, and for monthly transmittals for each RPC Lockbox Jurisdiction. Volumes must be measurable in an aggregate manner (e.g. weight, number of trays, estimated number of returns) and	A. 2.1 Provide the proposed strategy to be used to measure volumes and to track that volume on a daily basis. Describe the method and

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distinguish between regular and registered/certified mail. The Contractor must develop a method for determining accurate aggregate measurements and must periodically validate and/or adjust the accuracy of estimated volumes. This information must be included in the Processing Report to DTF (see Exhibit 1C – Processing and Management Reports).	frequency to be used to periodically update those assumptions in order to verify accurate aggregate measurements and/or estimated volumes.
B. DOCUMENT PREPARATION *Document preparation encompasses those functions associated with extraction, indating, assembly and batching, document identification, special handling, correspondence identification and processing, and tracking number assignment.*	Affirm understanding and agreement with requirements B.1.1 through B. 7.3. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to, the specific details identified below.
B. 1.0 Extraction	
B. 1.1 (M) The Contractor must provide a strategy for extraction which maximizes cost effective processing, supports the deposit and processing standards, and ensures that all envelope contents are extracted. See Section II – Performance Standards and Liquidated Damages.	B. 1.1 Describe the proposed method of extraction and verification that all contents have been extracted (e.g. "candling", sampling of envelopes, 3-side slitting of envelopes, etc.).
B. 1.2 (M) The Contractor must process taxpayer return receipt requests with an accompanying self-addressed, stamped envelope in the following manner: stamp correspondence with the calendar date corresponding with the day of receipt, send correspondence to taxpayer and continue with routine processing of the tax filing.	
B. 1.3 (M) The Contractor must properly execute Postal Service Return Receipt Requests and Postal Service Certified Mail Acknowledgements and private delivery service receipts.	
B. 1.4 (M) The Contractor must provide a strategy to identify and process cash remittances.	B. 1.4 Describe the proposed method for identifying and processing cash remittances (e.g., extraction clerk forwards to a supervisor; a cash substitution ticket replaces the cash for processing, etc.).
B. 2.0 Indating	
B. 2.1 Contractor Receipt (M) The Contractor must maintain the integrity of the Contractor's receipt date of each document and remittance in a tax filing until that information can be added to the document record, as required in the layouts (see Exhibit 5C – IFTA File Layouts). The Contractor's receipt date is defined as the date the item is received by the Contractor from the Post Office, delivered to the processing facility from a private delivery service, delivered to the processing facility from any of the RFP Lockbox Jurisdiction(s), by the Courier, or received in some other manner directly to the Contractor.	B. 2.1 Describe the proposed method for maintaining the integrity of the Contractor receipt date and for capturing that date.
B. 2.2 Taxpayer Filing Timeliness (M) The Contractor must maintain the integrity of the taxpayer filing receipt date of each document and remittance (if applicable) in a tax filing until that information can be added to the document record, as required in	B. 2.2 Describe the proposed method for maintaining the integrity of the taxpayer filing receipt date and for

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the layouts (see Exhibit 5C – IFTA File Layouts). The taxpayer filing receipt date is defined as the due date, (if received by that date or within five business days following the due date), or the postmark date (if received after the five day review period), and is used to determine timely taxpayer filing. In the case of items originally received by an RPC Lockbox Jurisdiction, the taxpayer filing receipt date is considered to be the earlier of either the postmark date or the date specified by the RPC Lockbox Jurisdiction, before being forwarded to the Contractor's facility. Note: Returns for previous filing periods, but received during a subsequent filing period, are not considered to be timely filed and, therefore, must have the postmark date captured.	capturing that date.
B. 2.3 Envelope Retention (M) The Contractor must retain and image the envelope accompanying the tax filing until the associated tax return and/or remittance is determined to be processible (including bankability), the taxpayer filing receipt date has been determined, and any correspondence has been identified. Any envelope(s) associated with late filed documents, prior period documents, and/or unprocessible items and unbankable remittances must be retained with the tax filing. If an envelope, associated with multiple documents, is required to be retained, photocopy/image the envelope, so that each document has either the original, or a copy associated with it.	
B. 3.0 Document Preparation and Identification	
B. 3.1 (M) The Contractor must prepare documents and remittances within the tax filing for data capture. The Contractor must ensure that the remittance and return documents within a tax filing remain physically together through tracking number assignment.	B. 3.1 Describe the proposed solution for preparing documents and remittances for data processing. Include a description of the proposed method for ensuring that the remittance and return remain physically together through the tracking number assignment process.
B. 3.2 Document Identification (M) The Contractor must ensure a document identification strategy that maximizes workflow; accommodates tracking number assignment (see Exhibit 4C), and ensures that all processing standards are met or exceeded (see Section II – Performance Standards and Liquidated Damages).	B. 3.2 Describe the proposed document identification strategy, showing how it will maximize workflow, accommodate the application specific processing priorities and tracking number assignment, and ensure that all processing standards are met.
B. 3.3 (M) The Contractor must identify and process all tax filings, regardless of the source or format, including, but not limited to, NYS DTF supplied forms, NYS DTF approved forms, one sided and two sided forms, photocopies, computer software generated documents, and or other substitute documents, whether they are handwritten (pen or pencil), typed or computer printed, in accordance with deposit and processing standards (see Section II – Performance Standards and Liquidated Damages).	
B. 4.0 Special Handling	
B. 4.1	

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(M) The Contractor must review and modify tax filings, based on RFP/RPC Lockbox Jurisdiction requirements, prior to data capture. Modifications will include, but not be limited to, corrections to the following tax filings: A. IFTA-100 – If no payment amount is entered in the "Enter the amount of your payment here…" box, record the amount of remittance. If the amount of remittance does not match the amount the taxpayer has recorded, cross out the amount and record the correct amount. If no remittance is provided, record "NR" to indicate "no remittance"; B. IFTA-100 without at least one IFTA-101 – An IFTA-101 is required, unless the "No operation in any jurisdiction" or "Cancel license" box is checked. If checked, continue processing; if not checked and no IFTA-101, create a dummy IFTA-101, using Diesel as the fuel type and zero miles; C. IFTA-100 with an address change noted – see Requirement D.2.4; D. IFTA-100 without a signature – check the "Missing Signature" box and set the "Missing Signature" flag (see the Exhibit 5C – IFTA File Layouts); E. IFTA-100 with a name or ID change noted – check the "ID/Name Change" box and set the ID/Name Change flag (see Exhibit 5C – IFTA File Layouts). Note: the IFTA-100 is being modified and will actually read "ID/Name Change/Address Change"; F. IFTA-100 with correspondence, see Requirement B.5.1; G. IFTA-101 – with no taxpayer reported information, or with only zeros reported – no data capture required, though the document must be imaged/indexed; H. IFTA-100-V – with accompanying remittance – process as a payment record only (see Exhibit 5C – IFTA File Layouts). If an IFTA-100 is attached, consider it unprocessible and return to base jurisdiction; I. Monthly Transmittals – The Contractor must review Monthly Transmittals for relevant data: 1. Remittance Amount a. Record the amount of the remittance in the upper right hand corner of the Monthly Transmittal. If unbankable, or no remittance, record "0" in upper right hand corner of Monthly Transmittal; 2. Reporting Period a. If the reporting period is missing, review any correspondence to determine the reporting period. If the period can be determined, record the information. If the period cannot be determined, use the month prior to the date of receipt. If the reporting period overlaps two calendar months: (1) when the date of the first month is prior to the 15th, use the first month as the Reported Period; (2) when the date of the first month is on or after the 15th, use the second month as the reported period; 3. Reporting Jurisdiction a. If the reporting jurisdiction (the jurisdiction submitting the	

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monthly transmittal) is not apparent from the transmittal, attempt to determine reporting jurisdiction based on the envelope, or correspondence; 4. Fee Sequence Number a. If the fee transmittal number is missing, enter "0001" as the default; in the upper left-hand corner and highlight; 5. Taxpayer ID a. The taxpayer ID (this information may also be referred to as the "FEI Number") must include the two digit jurisdiction code. b. (1) If the jurisdiction code is missing, apply the same code as the jurisdiction submitting the Monthly Transmittal Report. (2)If no taxpayer ID is available, use the Jurisdiction Code and nine 9's – the "exception" ID (e.g., "NY999999999"). 6. The Contractor must create a cover sheet for each Monthly Transmittal, prior to sending to the RPC Lockbox Jurisdiction. The cover sheet must include the Monthly Transmittal remittance amount, the tracking number, the deposit date, Submitter Code (Reporting Jurisdiction), Data Capture Operator and Verification Operator initials. Note: Do not process Monthly Transmittals from (the "Reporting Jurisdiction") the following Jurisdictions(the "Reporting Jurisdiction"): Alabama, California, Connecticut, Delaware, Georgia, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, New York, Rhode Island, Texas and New Brunswick (see Requirement B.6.1).	
B. 4.2 Multiple Remittances Within a Tax Filing (M) The Contractor must associate multiple remittances received with a single document into a single tax paid amount for that return document, apply a unique tracking number to that single return document and associate that same tracking number to each remittance.	B. 4.2 Describe the proposed method of associating a multiple remittance with a single document into a single tax paid amount for that document.
B. 4.3 Multiple Documents Within a Tax Filing (M) The Contractor must: A. Process a single remittance received with multiple return documents by verifying that the amount of the remittance satisfies all taxes/liabilities due, if not, but it equals the amount of one of the documents, process that one as a "with remittance" return and draw a line through the remittance amount on all other related returns, label as "N/R" next to the remittance box and process as a "no remittance" document. Apply the unique tracking number to each document and associate each tracking number to each remittance. If consecutive tracking numbers are to be applied, the remittance should have the first and last tracking numbers applied. The remittance image must be associated with each document; B. Process multiple documents received with multiple remittances: 1. If the amount of the remittances equals the total due on the associated multiple documents, continue processing; 2. If the amount of the remittances does not equal the total due	

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on the associated multiple documents, but the amount of the remittance equals the amount of one of the documents, process that one as a "with remittance" return and draw a line through the remittance amount on all other related returns, label as "N/R" next to the remittance box and process as a "no remittance" document; a. If the amount of the remittance does not equal the total amount due on all related returns and the returns are for the same taxpayer apply the remittance to the earliest/oldest return first; continue applying money to each subsequent return; b. When the portion of remittance applied to a return is less than amount due, apply remainder of payment to the next oldest return and mark "PP" next to the remittance amount; and any remaining returns without a portion of the remittance applied as no remit returns.	
B. 4.4 Split Remittances (M) The Contractor must identify any split remittance and send the remittance and all return documents to the appropriate RPC Lockbox jurisdiction (address to be provided during implementation). A split remittance is defined as a remittance which is to be applied to multiple documents within multiple tax programs (e.g., a check accompanying an IFTA return that indicates that it is to be used for IFTA and Sales Tax liabilities).	
B. 5.0 Correspondence Identification and Processing	
B. 5.1 (M) The Contractor must review correspondence attached to tax filings to determine content for subsequent processing. The Contractor must either process the document as presented or process based on correspondence. If the tax filing includes correspondence, check the "Corr" box in the "For Office Use Only" section of the form: A. Correspondence that indicates a change of address or address correction – see Requirement D.2.3; B. Correspondence that indicates a request for a return receipt, but does not include a self addressed stamped envelope – associate correspondence with the return, continue processing. These need not be identified in the data record as Correspondence, (i.e., do not set the "Correspondence" flag), but should be imaged and indexed as Correspondence; and C. IFTA-3, if filed with another tax return (i.e., an IFTA-100/101), treat as Correspondence (check the "Corr" box and set the "Correspondence" flag.	B. 5.1 Describe the proposed strategy for handling correspondence which associates the correspondence within the tax filing.
B. 5.2 (M) The Contractor must ensure that the data record/image output reflects the presence of associated correspondence with image indexing and an indicator in the data record.	
B. 6.0 Unprocessible Item Identification	
B. 6.1 Unprocessible Item Identification (M) The Contractor must identify, and return to the RPC Lockbox Jurisdictions, unprocessible items, based on RFP/RPC Lockbox Jurisdiction requirements. Items for which the proper jurisdiction is not	

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identifiable should be forwarded to NYS DTF. In addition to the items noted below, any illegible, or otherwise unclear, document is considered to be unprocessible. The following are considered to be unprocessible: A. multiple returns, not intended for the same taxpayer, with a remittance(s) that does not match the total of the amount due on all the individual returns, or the amount due on any of the individual returns; B. a single IFTA-100 with more than one Taxpayer ID; C. an IFTA-100 without an evident filing period; D. an IFTA-100 filed with an IFTA-100-V; E. IFTA-3, if filed alone; and F. any monthly transmittals from Alabama, California, Connecticut, Delaware, Georgia, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, New York, Rhode Island, Texas and New Brunswick.	
B. 6.2 Misdirected Mail (M) The Contractor must redirect non-tax items and misdirected mail (e.g., utility bills or credit card payments) back to the sender. The Contractor must deliver tax filings which are intended for other taxing authorities (including, but not limited to the IRS, NYS, and NYC taxes) to the appropriate taxing authority, using specific addresses to be provided by DTF during implementation, no later than one business day after identification as misdirected. Note: NYS tax filings sent to an incorrect RPC Lockbox Jurisdiction or DTF post office box, but for a tax type also processed by the Contractor, are not considered unprocessible and should be processed in the appropriate program area by the Contractor.	
B. 6.3 (M) The Contractor must maintain a control log and file of cover sheets/transmittals of unprocessible items, identified according to criteria established in requirement B.6.1, and forwarded to the RPC Lockbox Jurisdiction. These logs must be maintained for twelve months.	B. 6.3 Provide a copy of the control log of cover sheets/transmittals sent to the IFTA RPC Lockbox Jurisdictions.
B. 7.0 Tracking Number Assignment	
B. 7.1 (M) The Contractor must assign and include a unique numeric and/or alpha-numeric tracking number to each document in a processible tax filing (including the return documents, the associated remittance(s), correspondence, envelope, etc.). The Contractor must be willing and able to accommodate the RPC Lockbox Jurisdiction(s)'s existing tracking number assignment format (see Exhibit 4C) and must use a font size and placement which ensures easy readability of the tracking number, without obscuring the text of the document itself.	B. 7.1 Describe the process for assigning tracking numbers. Provide a sample of return and remittance with tracking number placement and font size that will be utilized.
B. 7.2 (M) The Contractor must provide a method for applying tracking numbers that ensures that numbers are not duplicated or skipped.	B. 7.2 Describe the proposed methodology for ensuring that tracking numbers are not duplicated or skipped.
B. 7.3 (M) The Contractor must systematically track and report to the RPC Lockbox Jurisdictions tracking numbers that are skipped or voided (see	

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Exhibit 1D – Miscellaneous Reports).	
C. DEPOSIT PREPARATION REQUIREMENTS *Deposit includes the following functions: bankability review, foreign check handling, balancing, and deposit processing.*	Affirm understanding and agreement with requirements C1.1 through C4.1. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
C. 1.0 Bankability Review	
C. 1.1 (M) The Contractor must review any remittances to ensure bankability (suitability for depositing) in accordance with the standard banking procedures and the following procedures: A. Payee Verification – (see Exhibit 12 - IFTA RPC Jurisdiction's Bankability Requirements) 1. If the payee line indicates two payees (one of which is listed in C.1.1.B.1 or C.1.1.B.2, in Exhibit 12), affix with RPC Lockbox Jurisdiction, approved restrictive language on the remittance to make it bankable; 2. If the payee line is blank, stamp with RPC Lockbox Jurisdiction approved restrictive language on the remittance to make it bankable; 3. Checks made payable to someone other than those listed under C.1.1.B.1 or C.1.1.B.2 in Exhibit 12, must be properly endorsed by the payee on the back of the remittance: a. If endorsed, proceed as bankable; b. If the check accompanies an IFTA-100 or IFTA-101, and is not endorsed, forward the remittance and the return/document to the taxpayer (or to the RPC Lockbox Jurisdiction); and/or c. If the check accompanies a Monthly Transmittal, and is not endorsed, return the remittance to the reporting jurisdiction, and process the transmittal as a transmittal with no remittance. B. Remittance Amount Verification 1. When the Courtesy Amount (numeric amount) agrees with the Legal Amount (written amount) on the check, the remittance is bankable, as shown; 2. When the Courtesy Amount does not agree with the Legal Amount on the check, process as follows: a. If either the Courtesy or Legal amount on the check agrees with the Amount Due on the IFTA-100, guarantee the check by stamping "Correct Amount is $..." on the face of the check, enter the correct amount and consider the check bankable; b. If neither amount agrees with the Total Amount Due, forward the remittance and tax document to the taxpayer (or to the RPC Lockbox Jurisdiction) with an approved form; and c. If both the Legal and Courtesy amounts are omitted on the remittance, forward the remittance and the tax document to the taxpayer (or to the RPC Lockbox	C.1.1 Describe the proposed bankability review process. Include the procedure for dealing with remittances at the beginning of a new year (e.g., a check written on January 3, 2006, but dated January 3, 2005).

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Jurisdiction) with an approved form. C. Signature Verification 1. If the remittance is signed, consider it bankable; 2. If the remittance is not signed, but the amount of the check agrees with the Total Amount Due, reported on the IFTA-100, stamp over the signature line the statement, "This check, accompanying your tax return or payment document, was processed for your convenience to save you possible interest charges for late payment" and consider it bankable. 3. If more than one signature is required, but only one person's signature appears, forward the remittance and tax document to the taxpayer (or to the RPC Lockbox Jurisdiction) along with an approved form.	
C. 1.2 Foreign Checks and Postal Money Orders (M) The Contractor must review foreign checks and money orders: 1. If payable through a United States Bank and if payable in US dollars consider the remittance bankable; 2. If payable through a Canadian bank and payable in US dollars, consider the remittance bankable. If not payable in US dollars, consider the remittance unbankable; 3. If not payable through a United States bank, foreign checks are considered unbankable; 4. Foreign Postal money orders, specifying "Payable in US Funds" are bankable, if not, consider unbankable; 5. If either the name and/or address is missing on the Foreign Check or Foreign Money Order, enter from the return document to make it bankable; 6. If the payee line on the Foreign Check or Foreign Money Order is blank, stamp with RPC Lockbox Jurisdiction approved restrictive language on the remittance to make it bankable; and 7. If the Foreign Check or Foreign Money Order is unbankable, forward to the RPC Lockbox Jurisdiction.	
C. 1.3 Remittances Received Without a Return Document (Unassociated Remittances) (M) The Contractor must identify remittances received without an IFTA-100: A. Review the remittance to determine the intent of the remittance by noting either that the payee name is one of the appropriate payee names (see Requirement C.1.1, B.) and/or that correspondence, if any, indicates that the remittance is intended as an IFTA payment; B. Process, using an "Unassociated Payment Document" form (to be developed in cooperation with the RPC Lockbox Jurisdictions during implementation), with the following information: 1. Period for Fuel Tax – review the remittance and correspondence (if any) for the period date for which the remittance is submitted. If found, record this date in the "Period" field. If not found, apply the current filing period. 2. Date Received or Postmark Date – record the received date in the "Date Received" field. If determined to be late, keep envelope with document through processing (see	

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Requirement B.2.2) 3. Taxpayer Identification Number – locate the taxpayer ID (including appropriate jurisdiction code) and record in "TPID" field. If no taxpayer ID can be determined, use the "exception ID" (nine 9's)along with the jurisdiction code (e.g., NY999999999) 4. Namecode – determine name and record first four characters in the "Namecode" field 5. Remitted Amount – record the amount received in the "Remitted Amount" field 6. Check Number – record the check number, if available, in the "Check Number" field 7. Preparer's Initials – record Contractor's initials in "Preparer's Initials" field	
C. 1.4 Unassociated Payment Documents for Monthly Transmittals (M) The Contractor must identify remittances received without a Monthly Transmittal. A. Prepare an Unassociated Payment Document – Monthly Transmittal (to be developed in cooperation with the RPC Lockbox Jurisdictions during implementation) with the following information: 1. Base Jurisdiction Code – review the transmittal, remittance (represented as the payee on the remittance) or correspondence for the Base Jurisdiction Code; 2. Reporting Jurisdiction – review the transmittal, remittance (represented as the payor on the remittance) or correspondence for the Reporting Jurisdiction Code; 3. Reporting Period – record the reporting period; 4. Date Received – record the date received; 5. Remitted Amount – record the amount of the remittance; and 6. Preparer's Initials – record Contractor's initials.	
C. 1.5 (M) The Contractor must provide a method for re-association of separated checks. A separated check is defined as one which is found, at some point during processing, without the corresponding tax return document with which it was originally received.	C. 1.5 Identify the proposed approach for ensuring the re-association of separated checks and the method of ensuring timely deposit processing of the separated check if re-association is not possible.
C. 2.0 Balancing and Reconciliation	
C. 2.1 (M) The Contractor must ensure that the deposited remittance amount agrees with the remittance amount on the tax filing return document data record.	C. 2.1 Identify the proposed mechanism for ensuring that the remittance amount deposited for a taxpayer agrees with the remittance amount recorded on the tax filing return document/data record.
C. 2.2 (M) The Contractor must ensure that for every tax document processed as "with remittance" there is a corresponding remittance(s).	C. 2.2 Describe the proposed mechanism that will guarantee that every tax document processed as a "with remittance" has a corresponding remittance.

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C. 2.3 (M) The Contractor must ensure that the tracking number on the tax document and remittance within the tax filing provides for the ability to accurately associate the remittance amount with the proper payment document when data capture occurs.	C. 2.3 Describe the proposed method to ensure that each remittance is accurately associated with the appropriate tax filing when the data capture occurs.
C. 2.4 (M) The Contractor must ensure "item to item" and batch balancing.	C. 2.4 Describe the proposed mechanism that will ensure "item to item" and batch balancing.
C. 2.5 (M) The Contractor must ensure reconciliation of the deposit amount, on a daily basis between the processing site and the check clearing process.	C. 2.5 Describe the proposed mechanism and process that will ensure reconciliation on a daily basis between the return and/or payment document processing site to the check clearing process.
C. 3.0 Deposit Processing	
C. 3.1 (M) The Contractor must deposit each remittance into specific RPC Lockbox Jurisdiction account (for example, NY DTF will require a joint custody tax receipt account, established for NY DTF and NYS OSC) in a manner which ensures meeting the standards for timeliness and accuracy (see Section II - Performance Standards and Liquidated Damages).	
C. 3.2 (M) The Contractor must MICR encode, endorse, and deposit each remittance according to established banking procedures. Note: The remittance image (scan/index) must include both the front and back of the remittance, post-encoding and endorsement (see Requirement D.3.0, below).	
C. 3.3 (M) The Contractor must maintain the integrity of the deposit date of each remittance until that information can be added to the document record/data record for the respective tax filing, as required in the file layouts (see Exhibit 5C – IFTA File Layouts).	C. 3.3 Identify the proposed method for maintaining the integrity of the deposit date.
C. 3.4 (M) The Contractor must immediately re-present a dishonored check (if applicable based on dishonorment reason) following notice of initial dishonorment. The Contractor should not notify the RPC Lockbox Jurisdiction after initial dishonorment and no entries should appear on the bank statement. If a second dishonorment occurs after a second attempt to present the check, the Contractor must not attempt to re-present the check again.	
C. 3.5 (M) The Contractor must provide a method of reporting all bank adjustments related to dishonorments, encoding problems, debits and credits to the RPC Lockbox Jurisdiction. See also Exhibit 1B – Accounting Reports.	C. 3.5 Describe the proposed method for reporting bank adjustments, including how the Contractor will ensure matching dishonorments to proper tracking number for multiples and/or proper amount on foreign checks, money orders, etc.
C. 3.6	C. 3.6

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(M) The Contractor must ensure that adjustments to the accounting reports will be made only under the direction and approval of the RPC Lockbox Jurisdictions.	Describe the proposed method, including all available options.
C. 3.6 (M) The Contractor must cooperate with the RPC Lockbox Jurisdictions to establish and maintain a schedule for end of year fiscal reconciliation, including, but not limited to, cut-off dates for debit memos, credit memos and returned checks.	
C. 4.0 Remittance Copying	
C. 4.1 (M) The Contractor must have the ability to provide a copy of each remittance, after tracking number assignment and MICR encoding, in accordance with Section II – Performance Standards and Liquidated Damanges.	C. 4.1 Identify the proposed method for providing copies.
D. DOCUMENT PROCESSING REQUIREMENTS *Document processing includes all functions related to the completeness and accuracy of the header and document data prior to data capture, data capture, data verification, and transmissions to DTF.*	Affirm understanding and agreement with requirements D1.0 through D 6.2. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
D. 1.0 General Data Review/Capture	
D. 1.1 (M) The Contractor must provide a method to capture data which: A. determines that all required data elements are present, in accordance with file layouts (see Exhibit 5C – IFTA File Layouts*); B. ensures timeliness and accuracy in conformance with performance standards (see Section II - Performance Standards and Liquidated Damages); C. maximizes automated routines, rather than manual review; D. allows for expansion or contraction of the number of data elements to be reviewed and processed based on RPC Jurisdiction changes (e.g. legislative, document redesign, addition or deletion of documents, etc.); E. utilizes edits to cleanse the data of any data capture errors. *Note: These layouts are provided as an example of those used currently. The RPC Lockbox Jurisdictions will provide any updated layouts during Implementation. The Contractor will be responsible for the data capture of all required elements at the time of implementation/certification.	D. 1.1 Describe the proposed method of data capture, including the method for validating the accuracy of the data capture (e.g., use of automated routines, key verification or algorithms).
D. 2.0 Header Data Validation and Capture	
D. 2.1 (M) The Contractor must ensure an accurate header record for each tax document. At a minimum, the Contractor must validate the taxpayer ID, check digit (must be validated against the check digit algorithm, see Exhibit 5C – IFTA File Layouts) and the four character name code. For documents without a taxpayer ID, refer to the IFTA Taxpayer Profile System.	
D. 2.2 (M) The Contractor must assign an exception identification number (“999999999”, preceded by a Jurisdictional code) to tax filings with	

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missing or invalid taxpayer identification numbers, in accordance with the RPC Lockbox Jurisdiction requirements.	
D. 2.3 Address Changes (M) The Contractor must ensure that address changes, indicated by a taxpayer with a checkmark in the "Address Change" box at the top of the page, or in some other manner, is accurately processed: A. For New York tax filings – capture/update the new address in the IFTA Profile System. Do not set the ID/Name/Address Change flag; B. For California – set the ID/Name/Address Change flag. Do not capture/update the new address in the IFTA Profile System; C. For Massachusetts – capture/update the new address in the IFTA Profile System and set the Correspondence flag. Do not set the ID/Name/Address Change flag; and D. For Alabama, Connecticut, Kentucky, Maryland and Rhode Island – capture/update the new address in the IFTA Profile System and set the ID/Name/Address Change flag.	
D. 3.0 Document Imaging	
D. 3.1 (M) The Contractor must image (scan/index) all tax filings for Alabama, California, Connecticut, Maryland and New York. The indexing approach must ensure that: A. there be one(1) multi-page TIFF image file for each separate form type within a document set (at tax filing); B. image files consist of fewer than 1,000,000,000 bytes; C. no blank pages are transmitted; and D. all components of a tax return filing are imaged, that each image file is represented on the Image Control File (the image index file) and that each has a corresponding data record.	D. 3.1 Provide a description of the proposed approach which includes, but is not limited to, the following details: A. the equipment (hardware) and software that will be used; B. identification of any subcontractors (including for application development); C. the proposed method of identifying blank pages and of ensuring that no blank pages are included; and D. the reconciliation process that will guarantee that each component of a tax filing is imaged, that each image file is represented on the Image Control File and that each image file has a corresponding data record.
D. 3.2 (M) The Contractor will be required to create, for each document set, an image file key, a file name and a pathname. The image file key includes the tracking number, a tax type indicator (two alpha characters assigned by DTF), and the processing year (four numeric characters). Each image file (return, schedule, remittance, envelope, etc) within a document set (the tax filing) is assigned a three (3) character suffix (e.g.,	

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12345678ST2006.001, 12345678ST2006.002; and 12345678ST.003), making up the file name. The pathname is created using the format "/images/dnnn/nn/file name" (i.e., /images/d101/23/12345678/001); see Exhibit 5C – IFTA File Layouts for the placement of the pathname.	
D. 3.3 (M) The Contractor must provide sorted images in accordance with the image priority specified in Exhibit 9.	D. 3.3 Describe the process (manual or systematic) to be utilized to sort/order images in accordance with DTF's image priority requirements.
D. 3.4 (M/D)The Contractor must provide retention, for at least six months, of all images. Access to the images must be available via the Internet, and must be searchable via the DLN and Taxpayer ID.	D. 3.4 Describe the proposed image retention solution.
D. 4.0 Data Delivery - Fully Processed Data	
D. 4.1 (M) The Contractor must transmit data for fully processed (from lockbox receipt through data capture and image scan/index) tax filings to NYS DTF in accordance with timeframes described in Section II – Performance Standards and Liquidated Damages, in accordance to the method required in Section VII – Program Development and Support Requirements, and in accordance to file layouts in Exhibits 5C – IFTA File Layouts. Note: Data for each Jurisdiction is transmitted to NYS DTF as separate data transmissions.	D. 4.1 Describe the proposed data delivery process.
D. 4.2 (M) The Contractor must ensure that each data transmission represents deposits and tax filings that have been reconciled.	
D. 4.3 (M) The Contractor must consolidate data transmissions/data delivery from multiple processing sites, if applicable, as well as from multiple intake methods. The maximum number of return files to be included in a single transmission file is 240.	
D. 5.0 Data Delivery - Fully Processed Paper Documents	
D. 5.1 (M) The Contractor must deliver the fully processed tax filings (paper documents associated with the data transmitted), along with all associated control data to the appropriate RPC Lockbox Jurisdiction and/or DTF's designated storage facility currently located approximately five miles from DTF's Albany location, in Latham, NY, in accordance to Section II- Performance Standards and Liquidated Damages.	
D. 5.2 (M) The Contractor must associate/re-associate all related paper documents for each tax filing before delivery to the RPC Jurisdiction.	
D.5.3 (M) The Contractor must remove any separator sheets that may have been included during document processing within a tax filing.	
D. 5.4 (M) The Contractor must place fully processed tax filings, in tracking number order, into Liberty Bankers style boxes (box must have handles and dimensions of 12 ½" wide x 10 ½" tall x 15 ½ " long). The Contractor must prepare and place a total of five labels on each box; one label on the box lid and an additional label on each side of the box. The label must	

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provide the starting and ending ranges of the tracking numbers for the fully-processed tax filings contained within each box.	
D. 5.5 (M) Any return that is removed from a batch to remain at the Contractor's site for subsequent processing or is batched separately to be forwarded to the RPC Lockbox Jurisdiction must have an "outcharge" sheet inserted within the batch in its place. The "outcharge" sheet must include the tracking number, taxpayer identification number, contact name and phone number, date and reason for pulling return.	
D. 5.6 (M) The Contractor must ensure that there are no unprocessed remittances or returns in any of the fully processed tax filings prior to being returned to the RPC Lockbox Jurisdictions.	D. 5.4 Describe the proposed methodology to ensure that there are no unprocessed remittances in any of the paper documents and/or envelopes prior to being returned to the RPC Lockbox Jurisdiction.
D. 6.0 Data Delivery - Tax Filing Image Media	
D. 6.1 (M) The Contractor must deliver tax filing image media and associated image header files to New York on LTO2 tape, and transmit corresponding control data (in accordance with Control Record layout, see Exhibit 9 – Image Archive System) and/or index files, in accordance to Section II – Performance Standards and Liquidated Damages. The tax filing images on the LTO tape must reconcile to the tax filing data on the transmission(s). The maximum number of images to be included on a single LT02 tape is 1,500,000.	D. 6.1 Describe the proposed methodology and controls to identify blank images and ensure that all images, except blank images, are sent to DTF.
D. 6.2 (M/D) The Contractor must deliver image media and the corresponding control data to the Alabama Department of Revenue. The image media and index file must be delivered in accordance with the Control File Layout, see Exhibit 9 – Image Archive System and in accordance to Section II – Performance Standards and Liquidated Damages.	
D.6.3 (M/D) The Contractor must deliver media and the corresponding control data to California. The image media and index file must be encrypted and delivered on DVD and via a secure VPN connection (at an internet access speed capable of transmitting files up to 600 megabytes, in accordance with the Control File Layout, see Exhibit 9 – Image Archive System) in accordance to Section II – Performance Standards and Liquidated Damages.	
D. 6.4 (M/D) The Contractor must deliver media and the corresponding control data to the Connecticut Department of Revenue. The image media and index file must be delivered on CD and via a secure VPN connection (at an internet access speed capable of transmitting files up to 600 megabytes in accordance with the Control File Layout, see Exhibit 9 in accordance to Section II – Performance Standards and Liquidated Damages.	

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D. 6.5 (M/D) The Contractor must deliver image media and the corresponding control data to the Maryland Office of the Comptroller. The image media and index file must be delivered on CD (in accordance with the Control File Layout, see Exhibit 9) in accordance to Section II – Performance Standards and Liquidated Damages.	
E. REPORTING REQUIREMENTS	
E. 1.0 Reporting Requirements	Affirm understanding and agreement with requirements E1.1 through E1.5. The Contractor must ensure that the data flow will support each output requirement.
E. 1.1 (M) The Contractor must provide DTF, and/or other RPC Lockbox Jurisdictions, accounting, processing and financial management reports in a form and format prescribed by the RPC Lockbox Jurisdictions. See Exhibit 1B – Accounting Reports and Exhibit 1C – Processing and Management Reports.	E 1.1 Describe the proposed means of meeting the reporting requirements included in Exhibit 1, including, but not limited to, the proposed format for transmission. For each report or document, provide a sample. Describe the proposed method for electronic delivery, including any available options.
E. 1.2 (M) The Contractor must provide the reports and documents listed in Exhibit 1 electronically to OSC and/or NY DTF, as well as to the RPC Lockbox Jurisdictions, as applicable.	E. 1.2 Describe the proposed method for electronic delivery, including any available options.
E. 1.3 (M) The Contractor must ensure that adjustments to the financial reports will be made only under the direction and approval of the RPC Lockbox Jurisdictions.	
E. 1.4 (M) The Contractor must provide online balance reporting, including same day online balance reporting (online balance reporting must provide detail for each separate program account, as well as a summary of all program accounts) on a daily basis, and previous day balance reporting in BAI format.	E 143 Describe the online balance reporting system, including the level of reporting detail available. Provide sample screens and reports, and describe controls for access. Describe the level of customization available.
E. 1.5 (M) In addition to the reports listed in Exhibit 1, the Contractor must be able to provide reports generated from queries to the Contractor's database for the Program.	E. 1.5 Describe the availability and accessibility of such ad hoc reporting from the database.
F. ACH REQUIREMENTS	The Contractor must respond to requirements F. 1.1 – F. 7.1 by affirming understanding and agreement with each requirement and, where required, provide a description of how each requirement will be met.
F. 1.0 ACH Transmission Receipt	
F. 1.1	F. 1.1

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(M) The Contractor must accept, from NYS DTF, a daily data file transmission of ACH Debit transactions. NYS DTF and the Contractor must agree to a mutually acceptable data transmission schedule prior to Implementation. Note that a file is sent daily, even if there are no ACH Debit transaction. See "ACH Transmission File Specification" in Exhibit 5C – IFTA File Layouts.	Provide the proposed schedule of transmissions receipt from NYS DTF and the back-up timeframes to transmit to the Contractor, if for any reason, the initial transmission either is not initiated or fails.
F. 1.2 (M) The Contractor must immediately acknowledge receipt of the daily ACH Debit file. See "IFTA ACH Acknowledgement Transmission File Specification" in Exhibit 5C – IFTA File Layouts.	
F. 2.0 ACH Debit Initiation and Account Deposit	
F. 2.1 (M) The Contractor must initiate ACH debits on the day following the receipt of data from NYS DTF.	F. 2.1 Provide the timing of transmissions from the Contractor's site to the ACH network and the back-up timeframes to transmit to the ACH network, if for any reason, the initial transmission either is not initiated or fails.
F. 2.2 (M) The Contractor must deposit the associated funds into the NYS DTF IFTA Account so that funds are available to NYS DTF at the opening of business on the day following the receipt of data from NYS DTF.	F. 2.2 Provide a description of the control structure for the IFTA account, as it relates to ACH Debits (i.e., how transfers into and out of the account will be identified and segregated from the regular IFTA transactions).
F. 3.0 ACH Debit Rejections and Notifications of Change	
F. 3.1 (M) As part of the program development effort, the Contractor must provide to NYS DTF the most recent ACH Debit rejection reason codes, and update as necessary throughout the life of the contract.	F. 3.1 Provide the proposed format that the ACH Debit rejection information will be provided to NYS DTF.
F. 3.2 (M) The Contractor must provide daily, to NYS DTF, rejection information electronically, including the original tracking number provided by NYS DTF and any associated reason codes, based on the most recent publication of the NACHA rules. Note that a file must be sent daily, even if there is no data to report. See Return/Change Transmission File Specification in Exhibit 5C – IFTA File Layouts.	F. 3.2 Provide the proposed plan for the timing of the ACH rejection information transmission.
F. 3.3 (M) The Contractor must immediately re-present an ACH transaction, following notice of initial dishonorment. The Contractor should not notify NYS DTF after initial dishonorment and no entries should appear on the bank statement. If a second dishonorment occurs, the Contractor must not attempt to re-present the transaction.	
F. 4.0 ACH Debit Reversals	
F. 4.1 (M) The Contractor must initiate actions (i.e., ACH Debit reversals) from ACH Debit transactions which NYS DTF has indicated must be acted upon.	F. 4.2 Provide the proposed procedure to be used to initiate ACH Credit reversals (e.g., Customer Service contact phone number, fax number, online service, etc.).

MODULE 2 - SECTION VI
DOCUMENT PROCESSING AND REMITTANCE RECEIPT REQUIREMENTS
IFTA PROGRAM

REQUIREMENT	RESPONSE
F. 5.0 Data Delivery and Reports	
F. 5.1 (M) The Contractor must electronically report remittance and reconciliation data. See sample Tax File Transaction File Layout in Exhibit 5C – IFTA File Layouts.	
F. 6.0 Transit and Routing Number Verification Table	
F. 6.1 (M) As part of program development and operations, the Contractor must provide, to NYS DTF, the transit and routing number verification table in an electronic file format.	F. 6.1 Provide the proposal for the timing of transmissions of updates to the transit and routing number verification table information (e.g., updated quarterly and available to NYS DTF within fifteen days after the update).

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Note: For each required response identify whether the proposed actions/solutions are currently in existence, based on modification to existing functionality or whether they will require new development. Bidders for Module 1 and Module 2 must respond to each of the Guiding Principles in this Section.

Topic	Guiding Principles	Required Response
A (M) Processing Sites	The Contractor must establish and maintain a processing site(s) that is able to optimize both receipt of mail (minimizing mail float) and funds availability (see Section IV for processing site location requirements) and must support its long-term commitment to these programs. The proposed schedule and method of pick-ups from the Post Office boxes and the Department's central offices must incorporate times and frequencies that support the performance standards (see Section II – Performance Standards, Liquidated Damages and Reimbursements). The processing site must be able to accommodate fluctuating workloads and capacity and must comply with applicable building codes, regulations and laws.	A. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. the processing site location(s); B. The demographic factors which affected location(s) and site(s) selection, such as: 1. total population in the commuting vicinity; 2. unemployment levels; 3. trained/skilled workforce; 4. availability of a temporary workforce to support peak processing periods; 5. availability of recruitment methods and services; 6. transportation options for staff; and, 7. proximity to modes of transportation (e.g., highway, commuter rail, subway, etc.). C. The methodology which was employed, consulting firm utilized, or sustained experience used to validate that the location(s) and site(s) selected readily access a labor market which fully supports the Contractor's solution for the duration of the resulting contract. D. the distance between the Post Office facility(ies) processing site(s) and how such optimizes mail receipt and funds availability; E. the Contractor's presence at U.S. Post Office(s) during peak periods to facilitate U.S. Post Office mail processing/delivery to the processing site; F. the schedule used by the U.S. Postal Service to receive and distribute mail to the processing site(s); G. the method of retrieval and the pick-up schedule from the Post Office(s) and the Department's central offices during both peak and non-peak periods; H. the courier service(s) to be utilized - if these services are not currently part of the Contractor's organization, then identify the sub-contractors that will be included; I. the floor plan of each processing

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Topic	Guiding Principles	Required Response
		function location for each program/module (during peak and non-peak periods); J. identify the daily, weekly, and peak and non-peak processing capacity for remittances and tax filing volume for each program/module; and, the receipt and cut-off times associated with the capacity plan; K. fully detail the distance, method of transport, reconciliation, cut-off times and funds availability between the processing site and clearing site. Also, address the reconciliation process between the data files, the payment files and the amount credited to the tax receipt account, and processes to minimize reconciliation difference; L. identify whether the processing site is owned or leased, and, if leased, what is the term of the lease; if the Contractor's processing site is contingent upon contract award, identify all phases of site acquisition into the implementation plan (see Section VIII Implementation Requirements); M. identify the location of the Electronic Funds Transfer origination site; N. the Electronic Funds Transfer transmission strategy/proposal (i.e., timing cut-off for file transfers – ACH payment files, acknowledgment files and rejection notice files). O. if subcontractors are used, delineate the material subcontractors and the nature of the relationship (e.g. security, courier, systems design, depository bank, systems integrator, etc.). Also, indicate how the subcontract provisions of the Department's contract with the Contractor are incorporated into the contract between the Contractor and the material subcontractor (see Section X – Invariable Contract Conditions and Mandatory Topics). Note: During program development and again, prior to implementation, Deliverable 4 – Processing Site Documentation must be provided. As described in Section VIII – Implementation Requirements the Processing Site Documentation includes, but is not limited to: facility floor plan diagrams, security procedures and plans,

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Topic	Guiding Principles	Required Response
		internal control procedures and plans; organization and management plans, and disaster recovery/fail safe plans.
B (M) Internal Controls, Security and Confidentiality	The Contractor must be able to ensure the security, confidentiality and integrity of the Department's data in accordance with federal and state tax law provisions, as well as generally accepted information security policies, procedures and standards. The Contractor (and its employees and subcontractors) must sign confidentiality agreements (see Appendices F and G). In addition, the Contractor must have policies, procedures, controls and software in place which, at a minimum, ensure both physical security and data security, minimize the risk of loss, destruction or theft of physical assets and prevent unauthorized access to taxpayer information. The Contractor must have: • documented information security policies that address the security, confidentiality, integrity, and availability of the Contractor's information systems; • documented procedures and physical security controls which limit access to the data center and/or the area where computer hardware is located to only those employees with job functions that require access to such areas (e.g., computer operations staff, quality control, systems programmers, etc.); • documented procedures and logical data access controls which restrict access to information stored within the computer system to only those employees who require access to such information to perform job related functions; and • network security controls that ensure the Contractor's information systems are protected from unauthorized access from outside the Contractor's network. The Department shall have the right to send its employees or designees into the facilities of the Contractor for inspection of the facilities and operations utilized in the performance of any work under the contract. On the basis of such inspection, specific measures may be required in cases where the Contractor is found to be noncompliant with any applicable security controls/procedures/requirements, etc.	B. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. the existing internal controls and security and confidentiality procedures, including the procedure to monitor compliance with such (e.g., internal audit controls and/or independent audit programs); B. security tools (e.g., locks, alarms, badges, cameras, etc) which will be used to ensure that physical security is maintained; C. the screening process for staff hired by the Contractor, as well as any other persons having access to the processing site and tax filings and remittances - from the Post Office to the processing site, at/within the Contractor's processing site; D. the approach to present the secrecy and confidentiality provisions to employees for signature; E. the prevention of unauthorized access to physical site(s) and systems (i.e., code and data); record keeping of such attempts; and, the methods used to address these attempts by the Contractor, and the method to communicate them to the Department; F. the strategy and implementation protocol to guard against and respond to internet viruses, denial of service attacks, jamming tactics, etc.; identify controls or programs such as virus protection, intrusion detection systems and firewall rules that protect the systems from unauthorized access; G. the method used to record access to systems and data, including supervisory data capture overrides, and, how long these records are maintained; H. identification and designation of high risk areas (e.g., tax filing receipt area, document scanning area, check processing/storage areas, data center, etc.) and any unique internal control and security procedures used to mitigate this risk;

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	Please see General Controls standards in Section II - Performance Standards. The Contractor must disclose to the Department representative (identified in the communication matrix) any material breech of security or internal control within 24 hours from the point where the violation becomes known. A violation includes, but is not limited to: employee and/or subcontractor accessing taxpayer information not required by their job's responsibility, misappropriation of Department assets, unauthorized access to the site facilities and unauthorized destruction of Department assets and/or information. The Contractor shall provide DTF with any reports or findings from independent auditors relating to internal controls, security, system/data controls, etc., as they relate to the services under the contract.	I. security procedures that will be used for moving work within and among the processing site(s); J. how the logical security system within the deposit system prevents and reports unauthorized debits, both paper remittances and electronic funds transfers, presented against the tax receipt account; and K. the process and procedure which conforms to federal and state law requirements for controlled destruction of system output or other data containing taxpayer information (e.g., name, address, identification numbers, etc.).
C (M) Training and Training Tools	The Contractor must demonstrate the ability to adequately train all persons, permanent and temporary, involved with the program(s) to oversee and operate the program(s)/module(s) in accordance with the RFP requirements and performance standards as specified.	C. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. the training approach, including the development, implementation and post-implementation phase for the program(s)/module(s); B. a description of the circumstances that would require additional training and/or retraining (e.g., permanent employees, returning temporary employees, and new employees); C. the training techniques which will be utilized (e.g., hands-on, online, etc.), including the number of hours of training that will be provided for the program(s)/module(s) functions (e.g., pre-processing, data capture), what staff will be performing the training (e.g., contractor or sub-contractor), the method to evaluate the trainers and content, and the nature of the training tools; D. any functional support aids that will be implemented/utilized for ongoing processing (e.g., reference materials, processing manuals, etc.); and, E. the physical location where the training will take place.

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		Note: During program development and again, prior to implementation, Deliverable 5 – Operational Procedures Documentation must be provided. As described in Section VIII – Implementation Requirements the Operational Procedures Documentation includes, among other things, a description of training tools.
D (M) Systems Environment	The Contractor must use generally accepted industry standards to implement and operate the systems environment to ensure that the RFP requirements and performance standards (Section II – Performance Standards and Liquidated Damages) are achieved. This includes the use of auditable procedures for system operations, change control, capacity planning, performance management, problem management, backup (including off-site storage), fail safe and disaster recovery. The systems environment must also be scalable to accommodate future systems expansion and must operate in the continental United States of America. If the systems environment is shared, the contractor must follow auditable procedures which assure the security and confidentiality of programs and data associated with the program(s)/module(s) [see Guiding Principle B. of this Section VII]. Connectivity The Contractor must have the capacity to engage in electronic data file exchange with the Department and must use an electronic data exchange protocol which is acceptable to the Department. The Department requires electronic data file exchange, to and from the Department. The Department would prefer this exchange via the Internet. Data file exchange processes that are specifically unacceptable are: magnetic tapes, email, paper, CD, floppy Disc, removable drives, and analog or digital dial up, Value Added Networks (VAN) or DSL connections. In addition, the Department requires LTO2 tapes for images (see Section VI D. for additional information related to image and data delivery). The Department has approved using a secure	D. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. identify the hardware, software and throughput capabilities; B. identify where the system(s) will be located for all services; C. indicate whether the systems environment is shared. If so, identify the process to establish and administer priorities for the systems environment, the process for resolving conflicts and provide the Service Level Agreements that will impact provision of services to the Department; D. identify the auditable procedures which are, or will be, in place for system operations, change control, capacity planning, performance management, problem management, security and confidentiality, and fail safe and disaster recovery and also the availability of these procedures for the Department's review; E. provide a detailed description of the proposed method(s) for electronic file data exchange and on-line access for Department employees; and F. identify the percentage of total capacity to be utilized during peak periods for the program(s)/module(s).

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Topic	Guiding Principles	Required Response
	file transfer protocol (SFTP) provided by OpenSSH and Vshell as our Client and Server secure FTP connection software, respectively. The Contractor will be responsible for implementing compatible software with these products. The Department has approved the use of Public/Private Key authentication for the SFTP protocol, and as such, requires the use of SSH2, 1024 byte, RSA algorithms in the key generation. Additionally, the Department has approved and prefers the encryption of the data file using PGP with PGP encryption key exchange. This connection will need to meet all Department and industry standard security measures, including using the standard TCP Port 22. The Contractor must have acceptable internet browser software to enable access to the Department's website, if applicable. The current minimum requirement is Microsoft Internet Explorer 5.5. The Department strongly prefers that any access provided for Department employees (for the performance of their tax administration duties per these RFP requirements) to the Contractor's system be done online via the Internet. The Contractor's system must be compatible with MS Proxy using standard HTTP or HTTPS on TCP ports 80 or 443. The Contractor should specify the method(s) to allow access for Department employees. File Transfers All file transfers related to Sales Tax will be in XML format. See Exhibit 5-B- Sales Tax Layouts, for the general XML format for return filings. Test Environment The Contractor must maintain a test environment, separate from the processing environment, which is configured to allow enhancements in a controlled environment.	
E (M) Automated Systems Design, Development, Maintenance and Enhancement	The Contractor must adhere to generally accepted information technology standards for development, documentation, maintenance and enhancement of the proposed applications solution. This	E. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. an identification of where the

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	includes the use of auditable procedures for quality and version control. The proposed development tools and procedures must support rapid application development for the initial implementation and for addressing future changes. The Contractor must ensure that all software components are maintainable over the life of the contract and that the software and associated documentation is transferable to DTF, or designee, in the event that the Contractor was no longer able to carry out its responsibilities or at the end of the contract to support transition to the subsequent service provider if that is not the incumbent. Back-up of Data and Software. The Contractor must maintain and retain both on-site and off-site processible electronic copies of all tax data and image files that are transmitted to DTF. The Contractor must back-up all data transmission/image tapes or data/image files which are sent to the Department and retain them in a secure, environmentally controlled, off-site location for no less than twelve (12) months. The Contractor must back-up source and object code each week, at a minimum, and retain in a secure and environmentally controlled off-site location for the duration of the contract, to assist in the restoration of files. The Contractor must be able to provide DTF, upon request, with an exact duplicate of any data transmission/image tapes or data/image files which had been sent to DTF within the following timeframes: • if the original transmission or transmittal of the data/images occurred within the past seven days, then the duplicate file must be available to DTF within 24 hours of the request; or • if the original transmission or transmittal of the data/images occurred more than seven days previous, then the duplicate file must be available to DTF within five business days of the request.	development will take place and a description of the experience of the developer(s). If development will be subcontracted, describe the Contractor's previous development experience with that subcontractor. B. the length of time data and image output files are retained on-site and off-site; and C. a description of a recently developed, automated, high-volume transaction system, including: 1. the development methodology which was utilized; 2. the procedures used to ensure quality and version control; 3. the utilization of modularized programming (i.e., reusable code); 4. ad hoc reporting tools which were utilized and whether these tools would be used for the system(s) developed for this RFP; and, 5. the method used to control errors found during testing, and whether this method would be used for system(s) developed for this RFP. In addition, the following must be included: 1. the proposed conceptual systems design; 2. the proposed workload estimates for the systems development; 3. proposed staffing plan for systems development; and 4. proposed development project schedule (from conceptual systems design through implementation). Three related deliverables are to be provided during implementation (see Section VIII – Implementation Requirements: Deliverable 1: Detailed Systems Requirement Documentation (including, but not limited to requirement documents, system design specifications, general and detailed workflows, data entry requirements, custom system requirements, image requirements, and custom reporting) – to be delivered during program development and again, prior to implementation;

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Topic	Guiding Principles	Required Response
	The Contractor must ensure the efficient creation and maintenance of business rules (e.g., table based rules, forms definition format, etc.) and forms processing templates, if applicable.	Deliverable 2: Test Result Documentation, prior to DTF's UAT (including, but not limited to the Contractor's UAT plan, business cases tested and UAT results prior to DTF's UAT test); Deliverable 3: System Architecture Documentation (including, but not limited to system architecture diagrams) – to be delivered during program development and again, prior to implementation; For back-up of data and software requirements, the Contractor must provide the following information: A. Proposed back-up processes for electronic and other data and images; B. Proposed period of retention for all backed-up data transmissions; C. Proposed period of retention for backed-up source and object code; D. Proposed retention site; E. Proposed LTO2 cartridge and data transmission delivery schedule; F. Description of resources committed to cartridge/transmission delivery; and, G. Proposed security plan for the delivery process and retention site(s). Describe how a standardized business rule structure will be adhered to by the developers and how table based business rules will result in efficient updates/modifications (e.g., updates by table maintenance staff versus systems development staff), and the method and length of time to develop/modify a template and the level of staff to accomplish such.
F (M) Systems Maintenance, Testing and User Acceptance Testing	The Contractor must prepare and execute, during implementation, a comprehensive System Test of all processing components (e.g., hardware, software, work-flow procedures, integration of third part data and payment information, etc) developed, modified and/or acquired for all programs/modules as part of this RFP. The Contractor must, as part of its System Test or as a separate test (prior to execution of DTF User Test cases), participate fully in a jointly-managed test of all file transfers required pursuant to this RFP (as specified in Section VI and VII). This test will include, at a minimum, testing all file formats for adherence to	F. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. Prior to final implementation, participate in a performance test (scaled down volume) using scaled down staffing with a mix of permanent and temporary staff which will mirror actual peak processing, including pre-data capture functions. B. Participate in testing process each peak necessary and provide services, including, but not limited to: 1. conduct program and system impact analysis; 2. develop, test and implement all

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	specifications, transmission procedures and encryption solutions, as applicable; and must include testing appropriate volumes of data for the following file transfers: From DTF and/or taxpayer: A. ACH Debit files; B. Taxpayer identification information extract files; C. Data files. To the Department and/or taxpayer: A. Acknowledgment files; B. ACH rejection code files; C. Data, payment and image output files; D. ACH transit and routing number verification table; E. On-line balance reports; F. Accounting, cash management and financial reports; G. Generation of all output files and LTO2 tapes for scan/index images. The Contractor must follow the agreed upon Change Control Procedure for identifying, communicating to the Department and correcting any production problems with the system(s) developed and/or modified pursuant to this RFP. The Contractor must agree to implement data fixes as necessary to correct production programs, pursuant to approval from a Department-authorized representative, including but not limited to utilization of the following methods: - complete file restoration; - rerunning programs; and direct fixes to the database(s), as applicable.	program and system changes to support peak changes; 3. participate in the peak cycle testing process, as necessary, for certification of the Contractor's data capture and processing system. This process includes a series of data mapping and edit tests, including; - data entry of DTF, or its designee, prepared test documents, - verification by DTF personnel or its designee, of the Contractor's systems edits, and, - production of test output (files/reports). C. Provide a detailed response to the following: 1. automated tools to develop the test cases and support the process, such as reviewing data output for expected volumes, etc; 2. Throughout development, reports will be required which account for test conditions developed, executed, defects, defects corrected, defects identified during component testing, system testing, integration testing and user acceptance testing; 3. staff qualifications/experience of those conducting the user testing, and their role in the design and development of the implementation deliverables, such as conceptual design, detail design, etc; 4. explanation of the methodology to develop the scenarios that will be tested, including the expected role of the Department; 5. a description of the projects where this methodology/ approach has been used before; and, 6. timeframes allowed for the complete testing cycle, including development of test cases/scenarios, and turnaround time to complete the tests.

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G (M) Organizational Structure and Staffing for Operations	The Contractor must demonstrate the ability to provide and maintain an organizational structure and level of staffing to adequately operate the program(s)/module(s) as required by the requirements of this RFP to achieve the Performance Standards (see Section II of this RFP).	G. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. the Contractor's organizational structure within the overall corporate structure (if applicable) and the organizational structure as it pertains to the program(s)/module(s); B. for the development component of this engagement, provide the project/engagement manager responsible for development and implementation of each program/module, and the project manager's immediate direct reporting subordinates for lockbox operations planning and analysis, for systems development, for user acceptance testing, and for contract negotiations. For each of these positions, provide the percentage of time for each individual program/module to be devoted to each program/module. For each of these managers, describe their managerial role in two previous business engagements of similar complexity to the services in this RFP, and provide a minimum of two client references for each manager (i.e., one for each of the two previous business engagements of similar complexity); C. for the operations component of this engagement, identify the key executives and managers, by title; their experience in managing customized lockbox operations and the amount of time that each manager will be allocated to the program(s)/module(s) during operations. If not dedicated 100% for Department program(s)/module(s), identify the allocation of time that will be spent on the Department program(s)/module(s). D. the supervisory structure for the lockbox operations, including the identification of the supervisor to staff ratios, key supervisors by function and their allocation of time to supervision tasks versus line tasks, and the process which will be utilized to maintain adequate levels of staff at all times; E. the staffing levels, by function, that

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		would be utilized for the program(s)/module(s), including the variations between permanent and temporary staff, during both peak and non-peak periods; F. the supervisor to staff ratio, by function, during peak and non-peak periods; G. the recruitment methods that would be utilized to maintain adequate levels of staff at all times; and, H. the methods utilized to encourage trained temporary employees to return for future peak periods. Note: During program development and again, prior to implementation, Deliverable 5 – Operational Procedures Documentation must be provided. As described in Section VIII – Implementation Requirements the Operational Procedures Documentation includes, among other things, a description of staffing plans, .
H (M) Performance Monitoring, Audits and Reviews	The Contractor must cooperate fully with the Department, or designees, in all performance reviews. Cooperation includes, but is not limited to, provision of all necessary documents in a timely manner and provision of adequate working space to conduct such reviews. In addition to reviews by the Department, the Contractor must cooperate fully with the Office of the State Comptroller (OSC), or its designee(s), for all aspects of audits, reviews, etc.	H. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: the provision of adequate working space, including, but not limited to: private office or conference room, work stations, access to phone and data lines, photocopier, file cabinet with locks, etc.
I (M) Cooperation with Department/State Investigations	The Contractor must agree to cooperate fully with any lawful investigation conducted by the Department or its designee acting on its behalf including the Inspector General's Office, the NY State Police or any municipal law enforcement agency within New York State. In the case of Department criminal investigations, an out of state commercial bank which performs depository bank services must accept a subpoena served on one of its New York State branches/offices.	I. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle.
J (M) Integration with External Third-Party Service Providers/Open Architecture	The Contractor must propose a solution which facilitates the implementation of secure automated exchanges of data with the Department and with other third party service providers and implement changes needed to process data from such exchanges (for example, acceptance of	J. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. identification of project(s), including hardware and software, scope and nature of the relationship, where the

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	electronic filed returns and payments from preparers or other entities). Data interfaces will be expected to utilize XML and commonly available B2B software components in a way which minimizes development, testing and operational costs involved in implementing new changes. The processing system must be able to accommodate electronic intake of files from third party processors and bulk filers.	Contractor has been an intermediary between a third-party service provider(s) and the Contractor's client; and, B. identification of the interfaces which have been supported between the Contractor and both third parties and the Contractor's client, including identification of hardware and software; and, C. identification of the file processing controls which would be implemented to ensure that all files received from other third party service providers are processed and that those files are only processed one time.
K (M) Adaptability to Program Changes	The Contractor must demonstrate its ability to respond rapidly or by a fixed deadline to functionality changes due to legislative or administrative requirements (often in constrained time frames). Common examples of program changes include, but are not limited to: A. Addition or modification of business rules; B. Addition of lines or data elements (both computed and non-computed) on a tax return, attachment, document, schedule or form; C. Addition of a new tax return, attachment, document, schedule or form; D. Acceptance of a new payment method; E. Acceptance of a new bulk filing method; and F. Modification of a Tax Rate within a filing period.	K. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. a description of the capabilities and limitations with regard to the ability to respond rapidly to change requests. At a minimum, the following topics should be discussed: 1. the methodology to be used to analyze Program changes and the identification of the resource commitment to implement those changes; 2. the levels of flexibility (tolerance for change) built into the proposed conceptual design; 3. the tools, processes and procedures which enable rapid application development; 4. the capability to perform rapid cost analysis to evaluate potential changes (i.e., use of predictive cost methodologies); and, 5. a description of the scalability of the physical site and automated environment to accommodate functionality changes and/or workload expansion. For items A through E within this Guiding Principle K, provide an estimate of the number of development and testing hours to implement these changes within the Contractor's Conceptual Systems Design provided in response to Guiding Principle D, E, & F in this Section.

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Topic	Guiding Principles	Required Response
L (M) Disaster Recovery/Fail Safe Operations	The Contractor must provide a sufficient level of fail safe and disaster recovery operations to ensure that disruptions to services are transparent to taxpayers. Refer to Section II of this RFP for performance standards and specific disaster recovery timeframes. The Contractor must provide an approach to and provisions for continued processing in the event of conditions short of disaster. Including but not limited to: short term power failure, inclement weather conditions, high rate of absenteeism, etc., including but not limited to having a required back-up power source/generator for the processing site. As part of the initial implementation and certification, the Contractor shall develop and deliver a Disaster Recovery Plan for the Program(s)/Module(s), including the Disaster Recovery Plan for a commercial bank acting as a subcontractor for depository bank services, if applicable. The Contractor must maintain, test (at least once annually on a date as jointly determined with the Department). The Contractor must inform the Department on an annual basis as to the status of Disaster Recovery/Fail Safe Operations. The Contractor shall provide the Department with any updates to the Disaster Recovery Plan, and/or any plans to implement recommendations resulting from routine testing/Contractor review of the Disaster Recovery Plan. The Contractor must maintain, in a secure, off-site location, complete and up-to-date copies of Disaster Recovery/Fail Safe plans and processing center procedures and required forms, etc. applicable to the Program(s)/Module(s) and all forms and procedures developed and used for Program(s)/Module(s) to assist in the restoration of operations at an alternate disaster recovery site. The Contractor shall provide DTF with any reports or findings from any regulatory agency (unless it is prohibited from making	L. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to: A. identify and describe the existing or proposed fail-safe and disaster recovery plan(s) and the extent to which the plan(s) will be able to accommodate the Program(s)/Module(s) in this RFP. The Contractor must provide its basic plan, the conditions it covers, how it will address the conditions and any impacts to processing throughput. For the Program(s)/Module(s), state the recovery window to a full restoration and throughput in a disaster situation. The description of the fail safe and disaster recovery plans should include, at a minimum, whether or not this is an automatic fail over to systems at a separate site, shared workload at multiple sites, hot site disaster recovery, and cold site disaster recovery. In addition, the priority that the Department's Program(s)/Module(s) would have within these plans. If existing plans will be utilized, identify any enhancements which will be made in order to accommodate the Programs/Module(s); B. describe whether or not the Department would have access to the fail-safe and disaster recovery plan(s) for review purposes as they relate to the Program(s)/Module(s); C. provide a diagram which identifies the level of redundancy at the network, operating, and application level, including any interest processing delays during a fail-safe (e.g. check routing strategy between the main processing site and back-up site); D. describe any service agreements with vendors providing identification and remediation of foreign substances in the workplace and the corresponding response timeframes; E. identify how program documentation and supporting equipment (e.g., procedures, processing forms, bates stamps, etc.) will be stored off-site and available to ensure disaster recovery/ fail safe operations;

SECTION VII
PROGRAM DEVELOPMENT AND SUPPORT REQUIREMENTS

Topic	Guiding Principles	Required Response
	such disclosures by law or by such agency), independent auditors, etc., relating to disaster recovery capabilities as they pertain to the services under the contract.	F. identify how the deposit disaster recovery timeframe meets or exceeds the Department's/State's desire to minimize cash flow losses in the event of a disaster; and G. address business continuity/disaster recovery as it pertains to the services of the RFP for functional requirements specified for electronic services and ensures that the Contractor can meet the recovery time frames as follows: 1. Transmission; • To and from ACH and NYACH • To and from Department 2. Deposit; and, 3. On-line Balance Reporting. Note: Any costs associated with the disaster recovery and fail safe services should be built into the fully loaded transaction costs reflected in the Section XI financial tables.
M (M) Document Destruction	The Department requires that when records maintained by the Contractor, on behalf of the Department, in connection with these programs, become obsolete (as determined by the Department), such records shall be destroyed. The Contractor shall, if such records are easily transported, require timely return such records to the Department for destruction. If such records are not easily transported, the Contractor shall erase or overwrite such records in accordance with directions from the Department. In the latter case, an officer or principal of the Contractor shall certify to the Department, in writing and under penalty of perjury, that such erasure or overwriting has been completed to the Department's satisfaction.	M. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle.
N (M) Sales Tax Forms Design and Form Modification Review	The Department will consider forms changes to facilitate returns processing, and will cooperatively work with the Contractor regarding such forms change requests; however, the Department will be the final determinant regarding final forms design. The Department will commit to: • Printing forms on white paper with black ink; • Printing forms on either 8.5x11 or 11x17, with center perforation (unless a one page form); • Printing forms on offset paper with	N. Affirm understanding with and agreement to meet the Guiding Principle, and provide details addressing the Guiding Principle, including, but not limited to any proposed forms changes to facilitate returns processing, along with the reason for these changes.

SECTION VII
PROGRAM DEVELOPMENT AND SUPPORT REQUIREMENTS

Topic	Guiding Principles	Required Response
	weight of between 40 lb. and 80 lb. (which equates to a bond paper weight of between 16 and 32 lb.); with an opacity of between 90 to 96; and a brightness scale of between 84 to 92; • Expanding, wherever possible, white space on forms (i.e., doing away with current bulleted symbols); • Ensuring that all DTF printed forms have a form ID (simple font); • Ensuring that all DTF printed forms have (a) registration mark(s); or form elements that may be used for registration; and • Moving towards increasing the availability of fill-in forms and adding 2D barcoding on DTF web-enabled forms. The Contractor must participate in a review of forms developed and modified by Department approved software developers. Within a ten day period, the Contractor would be expected to review for form IDs, field length, and field placement and report comments or problems to the Department. The Contractor must also timely review the drafts of DTF forms and note any issues that may make the forms unprocessible.	

SECTION VIII
IMPLEMENTATION REQUIREMENTS

Requirements	Response
A. Implementation Plan	Affirm understanding of and agreement with requirements. Provide a description of how each requirement will be met, including, but not limited to the specific details identified below.
A. 1.0 (M) The bidder must develop, for each Module, a comprehensive Implementation Plan which supports the bidder's complete proposal for all development activities and any relevant post-implementation operational activities. The bidder must identify, by Module, the key milestones, dependencies, associated timeframes, responsible parties, and points of DTF approval required for the completion of all development activities in order to conform to the Department's required certification and implementation dates (see Section III – Administrative Conditions and Response Requirements).	A. 1.0 Provide a comprehensive Implementation Plan for each Program/Module which integrates each of the required elements, identifying the key milestones, dependencies, associated time frames, responsible parties, and points of DTF approval. At a minimum, the key milestones must include, as applicable: A. Integration/Development of each required system, including: 1. Conceptual Design; 2. Preliminary and Final Logical and Physical Database Design; and, 3. Detailed System Design Review/Approval points for: a. Return/Remittance Processing b. Online Balance Reporting c. Data/Image/Report Output B. Systems Testing, including: 1. Component Testing; 2. System Testing; 3. User Acceptance Testing with the Department – a. System Testing – end to end b. Operations Unit Testing 1) Review and Revise Edit Validation Test Matrix 2) Unit Test all Data Entry Forms c. End to End Testing 1) Review and Revise Check List 2) Review and Revise Test Cases 3) Prepare DTF UAT Environment 4) Batch Preparation 5) Batch Creation 6) Scan and Verify Documents 7) Scan and Verify Checks 8) Item to Item Balancing 9) Data Capture 10) Deposit Cutoff and Data Cutoff 11) Tape/Transmission Creation and Verification 12) Review Internal Reports d. State Certification – Re-run DTF Test Transmission for Edit and Validation 1) Re-Run DTF Test Transmission 2) Create and Review Data Transmission 3) Create and Review Images and Data Control Tapes 4) Delivery Transmission and Tapes

SECTION VIII
IMPLEMENTATION REQUIREMENTS

Requirements	Response
	to DTF 5) DTF Review and Certification 6) Migrate DTF Programs to Production 7) Go-Live Date 4. Integrated Performance Testing; and, 5. DTF Certification C. System Implementation D. End-User, Processing and Computer Site Preparation, including: 1. Processing Site Selection (if applicable); 2. Procurement Completion (if applicable); 3. Site Preparation (if applicable); and, 4. Equipment Installation and Testing E. Equipment, including: 1. Procurement, Installation and Testing of End User Processing Equipment; and, 2. Procurement, Installation and Testing of Document Processing Computer Equipment. F. Procedure(s) Development, including: 1. Function Level Procedures, by Program; 2. Internal Forms; 3. Security and Confidentiality; and, 4. Fail-Safe and Disaster Recovery. G. Training Development and Execution, including: 1. Training by function; 2. Supervisory Training; 3. Staff Training; 4. Pre-Implementation Training of DTF Staff (regarding new processes, including on-site DTF presentations and a CD production (fifty copies) of the lockbox process). H. Recruitment of Supervisors and Staff I. Sub-Contractor Procurement of Services (if applicable). J. Implementation Documentation Deliverables: 1. Detailed Systems Requirement Documentation 2. Test Result Documentation 3. System Architecture Documentation 4. Processing Site Documentation 5. Operation Procedures Documentation
A. 1.1 (M) On a weekly basis, from project award through implementation and initial operations, the Contractor must produce a Weekly Project Implementation Dashboard Report. The Report must present, in both summary and detail slide basis, a progress report, with a meaningful color coded scheme and	A. 1.1 Provide a sample of its proposed dashboard report and the institutionalized tracking mechanisms which will be in place to quantify project progress. Also, provide examples of projects where such a tool has been used and client references for those projects.

SECTION VIII
IMPLEMENTATION REQUIREMENTS

Requirements	Response
with reliable quantitative measures of progress, as follows: • Contract negotiation • Requirements definition • Change orders • Platform development • Forms modification • Internal systems testing • Processing site development (facility acquisition and development, staffing and training) • DTF user acceptance training Summary report for contract, requirements definition, change orders, platform development, forms, internal systems testing, facility, staffing, training, and user acceptance testing. Detailed report slides, including: 1. Form processing readiness components, by module, from requirements definition, coding, development, internal testing, user acceptance testing, and production. 2. Platform component readiness, by module, including document management, remittance processing, ICR/OCR template development, data capture, business rules, reporting (internal and external), repair queue, and data/image transmission. 3. Processing operations readiness, including facilities, equipment installation, human resources, internal controls, procedures and training. The core readiness report should be progressive in its view throughout the systems development and implementation lifecycle. 4. Progressive testing readiness, related from critical path, high, medium, low, closed, at both a summary to a detailed level. The detailed level must be isolated to those conditions in analysis, coding, testing, executed, defects (failed), retested, closed (passed). In addition, a separate readiness dashboard must be created which correlates to the Forms Processing readiness. The report must be prepared and submitted to the Department 24 hours prior to the weekly implementation status meeting.	

SECTION VIII
IMPLEMENTATION REQUIREMENTS

Requirements	Response
A. 1.2. (M) The Contractor must agree to provide the following implementation deliverables during Implementation, and must include them in the Implementation Plan: Deliverable 1: Detailed Systems Requirement Documentation (including, but not limited to requirement documents, system design specifications, general and detailed workflows, data entry requirements, custom system requirements, image requirements, and custom reporting) – to be delivered during program development and again, prior to implementation; Deliverable 2: Test Result Documentation (including, but not limited to the Contractor's UAT plan, business cases tested and UAT results prior to DTF's UAT test); Deliverable 3: System Architecture Documentation (including, but not limited to system architecture diagrams) – to be delivered during program development and again, prior to implementation; Deliverable 4: Processing Site Documentation (including, but not limited to facility floor plan diagrams, security procedures and plans, internal control procedures and plans; organization and management plans, and disaster recovery/fail safe plans) – to be delivered during program development and again, prior to implementation; Deliverable 5: Operational Procedures Documentation (including, but not limited to processing procedures, workflow descriptions and diagrams, staffing plans, training tools, courier and postal pick-up schedules, sample transmission notices and logs, transmission schedules, and report descriptions, schedules and samples) – to be delivered to DTF during program development, prior to implementation, and updated annually, or upon DTF request.	A. 1.2 Affirm understanding of and agreement with the requirement.

SECTION IX
CASH MANAGEMENT REQUIREMENTS

REQUIREMENT	RESPONSE
	Respond to Section IX by affirming understanding of, and agreement with, each requirement. In addition, provide the individual requirement detail requested below:
Cash Management	
1.0 Reporting	
1.1 (M) The Contractor, and the commercial bank acting as a subcontractor (commercial bank subcontractor), if applicable, must agree and sign (subsequent to award and prior to implementation) the Undertaking for Bank Deposits and Assignment of Securities agreement (see Appendix H of this RFP).	
2.0 Funds Processing and Availability	
2.1 (M) The Contractor must guarantee that, at a minimum: A. Funds availability provided to DTF is equivalent to the funds availability provided to the commercial bank, as prime contractor or subcontractor, by the Federal Reserve for checks processed through the Federal Reserve; and B. Funds availability provided to DTF is equivalent to the funds availability provided to the commercial bank, as prime contractor or subcontractor, by financial institutions for checks processed through direct send programs.	2.1 Describe how the funds availability, which is passed on to the Department, will be computed. The description must include, but not be limited to, answers to the following questions: A. Availability for check deposits B. Actual float calculated on each check C. Float including fractional availability D. Float factor assigned to each account and if based on a sample or a periodic experience with each customer deposit E. Float factor used and how often it is re-evaluated F. Float factor assigned to all of the commercial bank, as prime contractor, subcontractor, or customers based on a bank average
2.2 (M) The Contractor must ensure the prevention of unauthorized debits, both paper remittance and EFT, presented against a DTF tax receipt account, and must report any such unauthorized debits to DTF.	2.2 Describe how unauthorized debits, including paper remittance and EFT, presented against a DTF tax receipt account will be prevented and reported.
2.3 (M) The bidder must provide any standard banking agreement(s) which it (or commercial bank subcontractor) will seek to have DTF or OSC agree to. Submission of such agreement(s) is for informational purposes, and DTF and OSC may not be bound by the terms of such agreement(s) in any subsequent contract for the services in this RFP.	2.3 Provide any standard banking agreement(s) with the proposal response.
2.4 (M) The Contractor must inform OSC and DTF of any changes that affect individual check end-point and availability schedules. Any changes and/or revised availability schedules must be transmitted OSC and DTF in a timely manner.	2.4 Affirm agreement to inform OSC and DTF of any changes that affect individual check end-points and availability schedules. In addition, address other issues affecting availability, including, but not limited to the following issues/questions: A. If availability is determined by individual check endpoint, provide latest availability schedule that will apply to OSC and DTF (include a separate weekend schedule, if applicable). If this schedule does not pertain to checks of all dollar sizes, explain. Specify any charge for this service. B. Is availability assignment made continuously as the Department's checks are released for collection, or is assignment made at specific times during the day? If at specific times, state these times. C. List the transit deadlines for availability assignment to the DTF accounts. Include both weekday and

SECTION IX
CASH MANAGEMENT REQUIREMENTS

REQUIREMENT	RESPONSE
	weekend deadlines. D. Is availability assigned in the lockbox area or in the transit area? If in the lockbox area, describe how the assignment is done and how adjustments are made to availability for delays between lockbox and transit. E. State the willingness and capacity to provide Saturday availability. F. State the level of willingness to negotiate funds availability. G. Identify how many drawee banks are offered for immediate availability to the lockbox during the normal weekday (count only immediate end points between 12:01 AM and ledger deadline). H. Quantify the direct send program for a normal weekday, as follows: 1. Direct sends to Correspondents; 2. Direct sends to Federal Reserve Bank; 3. Direct sends to Regional Check Processing Centers; and 4. Direct sends to High Dollar Group Sorts. I. State how frequently updated availability schedules are published and confirm willingness to provide revised availability schedules to OSC and DTF in a timely manner.
3.0 Collateral	
3.1 (M) The Contractor must agree to pledge collateral or to obtain a surety bond to secure DTF's interest in any depository account and any "pass through" accounts to the extent deemed appropriate by OSC. The Contractor must be able to meet the pledging requirements in New York State Finance Law Section 105. OSC shall establish and periodically review and adjust, as necessary, the amounts held as collateral. Collateral must be held at a NYS fiscal agent. DTF reserves the right to periodically verify the amount of collateral held.	
4.0 Wire Transfers	
4.1 (M) The Contractor must agree (subsequent to award and prior to implementation) with an OSC Funds Transfer Agreement (see Appendix D of this RFP). The Contractor must also agree to wire transfer funds from any accounts associated with the Program/Module to a OSC designated account.	4.1 Affirm agreement and willingness to comply with the requirement and/or provide comments regarding the OSC Funds Transfer Agreement, along with changes the commercial bank would request.
5.0 Automated Clearing House (ACH) Network Rules and Regulations	
5.1 (M) The commercial bank, as prime contractor or subcontractor, must be a member of the National Automated Clearinghouse Association (NACHA) and agree to conform to the all ACH Rules and Regulations.	
5.2 (M) The commercial bank, as prime contractor or subcontractor, must be able to act as both an Originating Depository Financial Institution (ODFI) and a Receiving Depository Financial Institution (RDFI) – able to both initiate and receive ACH entries.	

SECTION IX
CASH MANAGEMENT REQUIREMENTS

REQUIREMENT	RESPONSE
5.3 (M) The Contractor must notify DTF and OSC of rule changes that impact the processing of DTF's transactions through the ACH network prior to the change becoming effective.	

SECTION X
FINANCIAL REQUIREMENTS

Requirements	Response
ALL COSTS ASSOCIATED WITH THE REQUIREMENTS OF THIS RFP MUST BE INCORPORATED INTO THE BIDDER'S FINANCIAL PROPOSAL RESPONSE - NO OTHER ADD ON COSTS ARE PERMITTED. Payments will be made in accordance with Article 11 of the New York State Finance Law.	Respond to Section XI by affirming understanding of, and agreement with, each requirement. In addition, provide the individual requirement detail requested.
1.0 Operations Fees	
1.1 (M) A commercial bank bidding as a prime contractor must prepare two costs proposals, one assuming payment by direct fee, and another assuming payment by compensating balances. A document processor bidding as a prime contractor must prepare a cost proposal assuming direct fee. The State reserves the right to reimburse the commercial bank Contractor via direct payments or compensating balance payments, or a combination of both, at the State's direction. The method of payment selected by the State will be the one that provides the least cost to the State, based on estimates of volumes (as shown in Exhibit 10 of this RFP). The volumes, in Exhibit 10 of this RFP, are shown only to give a sense of what the volumes have been for each of the Programs/Modules. Such volumes, or any other, do not represent a volume guarantee. Payments by the State will be based on actual monthly volumes. The Contractor will be reimbursed monthly, based on items processed the previous month. **Payment by Direct Fee** If the State elects to pay by direct fee, the State may chose to either offset the fee payment with Earnings Credits (as hereinafter defined) or request direct reimbursement from the Contractor. Earnings Credits are to be calculated using the following formula: Earnings Credits = (average available account balance) x (1-RR) x (ECR) x Time Where: -RR = Federal Reserve Bank Reserve Requirement percentage (currently 10%) -ECR = Earnings Credit Rate (the determination of which is described below); and -Time = Number of days in period/365. The **Earnings Credit Rate** is the monthly average	1.1 Complete Financial Tables 1, 2, 3 and 4 of this Section.

SECTION X
FINANCIAL REQUIREMENTS

Requirements	Response
investment yield on the three-month Treasury Bill, as determined at the weekly auction and published in the New York Times. The **Earnings Credit Rate** shall be determined by the New York State Office of the State Comptroller and confirmed with the Contractor. **Payment by Compensating Balance** If the State elects to pay by compensating balance, the value of the compensating balance shall be calculated using the same formula as shown above under "Payment by Direct Fee", provided, however, that the Earnings Credit Rate shall be 50 basis points higher than the monthly average investment rate on the three-month Treasury Bill as determined at the weekly auction and published in the New York Times. The **Earnings Credit Rate** shall be determined by the Office of the State Comptroller and confirmed with the Contractor. If payment is made via compensating balance, the Bank must provide a monthly bank account analysis to DTF and OSC. This analysis must include the monthly volume and total costs associated with the Account. If a Commercial Bank is the prime contractor and if payment is by compensating balances, the Contractor must provide a monthly Account Analysis to the Office of the State Comptroller (OSC) and to DTF for each account associated with the DTF Modules. If payment is by direct fee, the Contractor must provide a monthly Account Analysis, along with an invoice to DTF for each Module. No costs should be assessed against the bank accounts without the prior written approval of OSC and DTF. Payment for services shall be billed by the Contractor to DTF and will be paid in accordance with the voucher and audit procedures established by OSC. The Contractor shall provide DTF with an invoice or voucher within 30 days of the end of the month in which services are rendered, in appropriate detail to permit DTF to identify all fees and charges imposed by the Contract for such invoice/voucher. In addition, the Contractor shall provide DTF with an invoice or voucher within 30 days of the end of New York State's fiscal year and within 30 days of the end of the Federal fiscal year (October 1 to September 30) for all required payments for change control enhancements and for development and operation fee payments approved by the DTF in such fiscal year and in accordance with the Change Procedure. Contractor must include the appropriate detail to permit DTF to justify payment of such invoice or voucher.	Provide a copy/sample of a monthly Account Analysis, or a monthly Account Analysis and invoice, and affirm agreement that no costs will be assessed against the bank accounts without the prior written approval of OSC and DTF. Describe also the ability to customize these documents.
1.2 (M)	1.2

SECTION X
FINANCIAL REQUIREMENTS

Requirements	Response
All proposed fees must be guaranteed for the first three years of the base term for each Module (see Section I – Introduction) and adjustable thereafter on an annual basis, using the CPI-U methodology stated in CPI-U Attachment of this Section. However, if the Department initiates change controls which result in efficiencies, DTF expects to reduce operations fees through the fee change control procedure.	Affirm understanding of and agreement with the requirement and the CPI-U methodology stated in CPI-U Attachment on this Section.
1.3 (M) A) The bidder must propose a fully loaded operations fee (including, but not limited to all costs related to bank services required in this RFP, staffing, facilities, equipment, systems maintenance, management, program support activities, training, and any indirect costs for the functions of tax filing intake through data, image and report delivery) at the tracking number level for returns transmitted to DTF for each program, unless specified below, in Module 1 and Module 2. For Module 1: Estate Tax returns Sales and Use Tax returns Non-2D 2-D For Module 2: IFTA returns (IFTA 100/101) IFTA 100-V (and Unassociated Payment Documents) IFTA ACH origination fee IFTA Monthly Transmittals – with summary data IFTA Monthly Transmittals – with detail data capture – price per character Note: Voided and unprocessible items are not considered returns transmitted to DTF (as defined above), and as such, should not be billed at the tracking number level. Any cost associated with voided items must be included in the fully loaded transaction fee stated above.	1.3 Complete Financial Tables 1, 2, 3 and 4 of this Section.
2.0 Development Fees	
2.1 (M) For each Module, the bidder must complete a development cost table, if applicable, for services prior to the operational date (including, but not limited to, systems development, testing and all program support requirements). The Department may elect to pay development fees either as a one-time payment or as monthly payments over a two year period after certification is achieved. Development fees should be presented for both options.	2.1 Complete Financial Tables 1, 2, 3 and 4 of this Section, as applicable, for services prior to the operational date.
2.2 (M)	2.2

SECTION X
FINANCIAL REQUIREMENTS

Requirements	Response
The bidder must identify the hourly programming rates for systems enhancement services.	Complete Financial Tables 1, 2, 3 and 4 of this Section, as applicable.
2.3 (M) The bidder must identify the hourly User Acceptance Testing (UAT) rates for systems enhancement services. The rates provided shall be applicable to both testing performed in connection with the bidder's development of an enhancement, and bidder resources used to support the Department's testing of an enhancement.	2.3 Complete Financial Tables 1, 2, 3 and 4 of this Section, as applicable.
2.4 (M) DTF will pay for systems development only after the total certification of all services associated with the Certification Date for each Module.	
3.0 Other Fees	
Note: Systems maintenance costs must be priced as a part of the fully loaded operations fee, not billed as a separate cost.	
3.1 (M/D) The Contractor must propose the cost for provision of images for at least six months (see Section VI, D.3.4 – for Sales Tax, Estate and Module 2 - IFTA). The item must be priced as an increment to the fully loaded operations fee.	A 3.1 Complete Financial Tables 1, 2, 3 and 4 of this Section, as applicable.
3.2 (M/D) FDIC fees must be stated separately, and should not be included within the Operational Fees. FDIC fees must be a pass-through cost only and no additional fees may be added. The State may elect to pay for FDIC fees as an add on to this contract or include the fees in the overall existing relationship with the Contractor or commercial bank sub-contractor and pay for them by compensating balance.	A 3.2 Provide the proposed FDIC fees.

SECTION X
FINANCIAL REQUIREMENTS ATTACHMENT
CONSUMER PRICE INDEX – URBAN (CPI-U) COMPUTATION METHODOLOGY

Consumer Price Index - Urban (CPI-U) adjustments shall not exceed the annual change for the prior one-year contract year. For example, if the contract term is five years and begins on April 1, 1993 and the operations fees are fixed for the initial three-year contract period (Year 1 is April 1, 1993 to March 31, 1994; Year 2 is April 1, 1994 to March 31, 1995; and Year 3 is April 1, 1995 to March 31, 1996), then the CPI-U adjustment for Year 4 (April 1, 1996 to March 31, 1997) shall use the average annual change for the twelve (12) month period ending three (3) months prior to the period the change is to take effect (January 1, 1995 to December 31, 1995) in deriving the CPI-U adjustment.

The authoritative document in computing the CPI-U shall be the U.S. Department of Labor, Bureau of Labor Statistics, *Summary Data from the Consumer Price Index, Table 2. Consumer Price Index for All Urban Consumers (CPI-U) and Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W): Selected areas*. All items indexed (1982-1984 = 100) unless noted within the Summary Data.

The index used shall be the selected local area, if the service provided is among the local areas listed (e.g., N.Y. - Northern N.J.-Long Island) with the 1982-1984 base rate. If the local area is not among those listed, then the appropriate regional urban and size classification should be used (e.g., Northeast urban, Size C - 50,000 to 500,000) should be utilized.

Example:

Selected Local Area:	=	N.Y. - Northern N.J. - Long Island
Contract Year	=	April 1, 1996 to March 31, 1997
Computation Methodology	=	(December 1995 - January 1995) / (January 1995)
CPI-U	=	(163.7 - 159.9) / (159.9)
CPI-U	**=**	**2.38**

YEAR	MONTH	INDEX
1995	**JANUARY**	**159.9**
1995	FEBRUARY	160.3
1995	MARCH	160.9
1995	APRIL	161.4
1995	MAY	161.8
1995	JUNE	162.2
1995	JULY	162.3
1995	AUGUST	162.8
1995	SEPTEMBER	163.2
1995	OCTOBER	163.6
1995	NOVEMBER	163.8
1995	**DECEMBER**	**163.7**

Bold (April 1995 and March 1996) are the months to use in the CPI-U computation.

SECTION X – FINANCIAL REQUIREMENTS
FINANCIAL TABLE 1
MODULE 1 – SALES AND USE TAX AND ESTATE TAX

DIRECT FEES

	Program Years *			
	Years 1-3	**Year 4**	**Year 5**	**Year 6**
Operations Fees (Requirement 1.0):				
Sales and Use Tax, Fully Loaded Transaction Fee (1.3) – Non-2D		CPI-U	CPI-U	CPI-U
Sales and Use Tax, Fully Loaded Transaction Fee (1.3) – 2D		CPI-U	CPI-U	CPI-U
Estate Tax, Fully Loaded Transaction Fee (1.3)		CPI-U	CPI-U	CPI-U
Development Fees (Requirement 2.1):				
Module 1 (2.1)				
Enhancement Fees (Requirement 2.2):				
Module 1 Programming, Hourly Rate (2.2)		CPI-U	CPI-U	CPI-U
Module 1 UAT, Hourly Rate (2.3)		CPI-U	CPI-U	CPI-U
Other Fees (Requirement 3.0):				
Module 1 Image Archiving (3.1)		CPI-U	CPI-U	CPI-U
Module 1 FDIC Fees (3.3)		CPI-U	CPI-U	CPI-U

* Program Years correspond with each Program's staged implementation date.
All proposed fees must be guaranteed for the first three years of the base term for each Program based on the Program's implementation date.

SECTION X – FINANCIAL REQUIREMENTS
FINANCIAL TABLE 2
MODULE 1 – SALES AND USE TAX AND ESTATE TAX

COMPENSATING BALANCES

	Program Years *			
	Years 1-3	**Year 4**	**Year 5**	**Year 6**
Operations Fees (Requirement 1.0):				
Sales and Use Tax, Fully Loaded Transaction Fee (1.3) – Non-2D		CPI-U	CPI-U	CPI-U
Sales and Use Tax, Fully Loaded Transaction Fee (1.3) – 2D		CPI-U	CPI-U	CPI-U
Estate Tax, Fully Loaded Transaction Fee (1.3)		CPI-U	CPI-U	CPI-U
Development Fees (Requirement 2.1):				
Module 1 (2.1)				
Enhancement Fees (Requirement 2.2):				
Module 1 Programming, Hourly Rate (2.2)		CPI-U	CPI-U	CPI-U
Module 1 UAT, Hourly Rate (2.3)		CPI-U	CPI-U	CPI-U
Other Fees (Requirement 3.0):				
Module 1 Image Archiving (3.1)		CPI-U	CPI-U	CPI-U
Module 1 FDIC Fees (3.3)		CPI-U	CPI-U	CPI-U

* Program Years correspond with each Program's staged implementation date.
All proposed fees must be guaranteed for the first three years of the base term for each Program based on the Program's implementation date.

SECTION X – FINANCIAL REQUIREMENTS
FINANCIAL TABLE 3
MODULE 2 –INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

DIRECT FEES

	Program Years *			
	Years 1-3	**Year 4**	**Year 5**	**Year 6**
Operations Fees (Requirement 1.0):				
IFTA 100/101, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
IFTA 100-V (and Unassociated Payment Documents), Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
IFTA ACH Origination Fee, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Monthly Transmittals – with summary data, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Monthly Transmittals – with detailed data, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Development Fees (Requirement 2.1):				
Module 2 (2.1)				
Enhancement Fees (Requirement 2.2):				
Module 2 Programming, Hourly Rate (2.2)		CPI-U	CPI-U	CPI-U
Module 2 UAT, Hourly Rate (2.3)		CPI-U	CPI-U	CPI-U
Other Fees (Requirement 3.0):				
Module 2 Image Archiving (3.1)		CPI-U	CPI-U	CPI-U
Module 2 FDIC Fees (3.3)		CPI-U	CPI-U	CPI-U

* Program Years correspond with each Program's staged implementation date.
All proposed fees must be guaranteed for the first three years of the base term for each Program based on the Program's implementation date.

SECTION X – FINANCIAL REQUIREMENTS
FINANCIAL TABLE 4
MODULE 2 –INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

COMPENSATING BALANCES

	Program Years *			
	Years 1-3	**Year 4**	**Year 5**	**Year 6**
Operations Fees (Requirement 1.0):				
IFTA 100/101, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
IFTA 100-V (and Unassociated Payment Documents), Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
IFTA ACH Origination Fee, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Monthly Transmittals – with summary data, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Monthly Transmittals – with detailed data, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Development Fees (Requirement 2.1):				
Module 2 (2.1)				
Enhancement Fees (Requirement 2.2):				
Module 2 Programming, Hourly Rate (2.2)		CPI-U	CPI-U	CPI-U
Module 2 UAT, Hourly Rate (2.3)		CPI-U	CPI-U	CPI-U
Other Fees (Requirement 3.0):				
Module 2 Image Archiving (3.1)		CPI-U	CPI-U	CPI-U
Module 2 FDIC Fees (3.3)		CPI-U	CPI-U	CPI-U

* Program Years correspond with each Program's staged implementation date.
All proposed fees must be guaranteed for the first three years of the base term for each Program based on the Program's implementation date.

SECTION XI
INVARIABLE CONTRACT CONDITIONS AND MANDATORY TOPICS

A. CONTRACT CONDITIONS AND PROGRAM PERFORMANCE STANDARDS

REQUIREMENT	RESPONSE
1.1 (M) The Bidder must accept each standard contract clause as stated in Appendix A of this RFP. Appendix A contains important information related to the contract and will be incorporated, without change or amendment, in the contract entered into between DTF and the successful bidder. By submitting a proposal to this RFP, the Bidder agrees to comply with all the provisions of Appendix A.	1.1 Affirm understanding and agreement with the provisions of Appendix A.
1.2 (M) The Bidder must be willing to, and capable of, entering into a contract with DTF with respect to the RFP award for Module 1, with DTF and each individual RPC Lockbox Jurisdiction with respect to the RFP award for Module 2, subject to the terms and conditions specified in Section II – Performance Standards, Liquidated Damages and Reimbursements, and in Section XI – Invariable Contract Conditions and Mandatory Topics.	1.2 Provide the following: A. A statement of the capability and willingness to enter into a contract in accordance with the terms and conditions specified in Section II – Performance Standards, Liquidated Damages and Reimbursements, and Section XI – Invariable Contract Conditions and Mandatory Topics; and, B. Respond in the affirmative to each clause in the referenced "Performance Standards", and "Invariable Contract Conditions and Mandatory Topics" or by proposing specific alternative language, where permitted. Note 1: Appendix A – Standard Contract Clauses and Section XI – Invariable Contract Conditions are non-negotiable). Note 2: DTF reserves the right to propose additional contract conditions or modifications to the mandatory topics contained in this Section, based on its review of the Bidder's proposal.
1.3 (M) The Bidder must be willing to, and be capable of, entering into a contract within 60 calendar days after award is granted. Note: If the Bidder fails to agree to this requirement, or if the bidder fails to enter into a contract within 60 calendar days after award is granted, DTF reserves the right to begin negotiations with the second rated bidder for each module.	
1.4 (M) The Contractor must ensure that any contract with its material subcontractors (e.g. commercial bank for depository services, consulting, systems development, etc., who are involved with providing services which support the services required in this RFP) conform to the provisions of the contract between DTF and the Contractor.	

SECTION XI
INVARIABLE CONTRACT CONDITIONS AND MANDATORY TOPICS

B. INVARIABLE CONTRACT CONDITIONS

The following conditions will not be subject to negotiation.

1. Appendix A: Standard Contract Clauses for New York State Contracts will be incorporated as part of the contract without revision. A copy of Appendix A is set forth in Appendix A of this RFP.

2. Outstanding Tax Liabilities

   All outstanding tax liabilities, if any, due to the State of New York from the Contractor, or from Contractor's partners, officers, employees, agents or subcontractors engaged in providing services under the contract, must be satisfied prior to contract execution or a payment schedule arranged for their speedy satisfaction.

3. Confidentiality of Tax Information

   (a) The Contractor will comply with all secrecy provisions of the New York State Tax Law governing the confidentiality of State tax information, and with all DTF rules, policies and procedures implementing such provisions (see e.g., Tax Law Sections 202, 211.8, 295, 314, 437, 487, 514, 528, 697(e), 994, 1023[b], 1146, 1165, 1250, 1312[a], 1332[a], 1342, 1418, 1467, 1518, 1555, 1825, 3038).

   (b) The Contractor will comply with the secrecy provisions of the Internal Revenue Code (26 USC Sections 6103, 7213, 7213A and 7431) governing the confidentiality of Federal tax information, and with all IRS rules, policies and procedures implementing such provisions (see Appendix G in this RFP).

   (c) All information about DTF's operations, or RPC Lockbox Jurisdictions for Module 2, not covered by the State and Federal tax secrecy rules described above must be kept confidential as if such information was so covered.

   (d) The Contractor shall cause all officers, employees, agents, partners and subcontractors engaged in providing services under the contract to sign the "Agreement to Adhere to the Secrecy Provisions of the Tax Law and the Internal Revenue Code (EN-202)" and "Acknowledgement of Confidentiality of Internal Revenue Service Tax Return Information" in Appendix F and Appendix G, respectively, of this RFP.

4. Ethics Provisions

   The Contractor shall comply with the requirements of Public Officers Law, §§ 73 and 74, .Chapter 1 of the Laws of 2005, the Procurement Lobbying Reform Act of 2005, and other State codes, rules and regulations establishing ethical standards for the conduct of business with New York State. Failure to comply with those provisions may result in termination of the contract, and/or other civil or criminal proceedings as required by law.

5. Contract Approval

   The contract will not be effective until it is approved by the New York State Attorney General and the Office of the New York State Comptroller.

6. Contract Term

   The contract shall become effective following approval by the New York State Attorney General and the Office of the New York State Comptroller and shall continue for the term of contract, thereafter. The contract may be extended upon mutual agreement of the parties, for two (2) one-year terms.

SECTION XI
INVARIABLE CONTRACT CONDITIONS AND MANDATORY TOPICS

The contract will also include an extension of up to twelve (12) months at the end of the initial term of the contract or either of the two (2) one-year extension periods, as applicable, to provide for an orderly transition of services to a subsequent service provider, at the sole discretion of DTF.

7. The Contractor must maintain adequate records as prescribed by DTF to substantiate all claims for payment and must make those records available to DTF for examination and copying upon request.

8. The Contractor's processing and operations sites must be in compliance with applicable building codes and the Americans with Disabilities Act.

9. All changes to the services and fees set forth in the RFP, must be initiated through the Change Procedure as set forth in Appendix E of this RFP.

10. All proposed fees are guaranteed for the first three (3) years of the base term for each module described in this RFP.

11. A mutually agreed upon Implementation Plan as described in Section VIII of this RFP will be included as part of the contract.

12. DTF in its sole discretion may declare a material breach of the contract in the event that Contractor fails to materially meet a certification or implementation date as set forth in the Implementation Plan.

13. Sections 105 and 106 of the State Finance Law require financial institutions holding deposits of State monies to pledge collateral with the Office of the New York State Comptroller to the extent deemed appropriate by the Comptroller.

14. A financial institution providing depository bank services must be insured by the FDIC through the term of the contract.

15. The method of compensation for a commercial bank, acting as the prime bidder, shall be by means of direct payment and/or compensating balances or a combination of the two, at the State's discretion. The method of compensation for a document processor, acting as the prime bidder with a commercial bank as subcontractor, shall be by means of direct payment. The State reserves the right to change the compensation method. The State agrees not to change the method of compensation at a frequency greater than once annually, except in extraordinary situations, as determined by the State. The State shall provide the Contractor with at least ninety (90) days advance notice of such change.

16. If the State elects to pay by direct payment, the State may choose to either offset the fee payment with Earnings Credits or request direct reimbursement from the Contractor (as described in Section XI of this RFP).

17. The contract for services shall consist of the documents listed below. In the event of a conflict between or among the documents, the following order of precedence shall control:

    (a) "Appendix A" of the RFP, "Standard Clauses for New York State Contracts", attached hereto as Appendix A;

    (b) Written amendments and changes to the contract by the parties and approved, where necessary, by the New York State Attorney General and the Office of the New York State Comptroller;

    (c) The main body of the contract, and the appendices and exhibits (except Appendix A, the RFP, the bidder's proposal and pre-bid question and answers);

SECTION XI
INVARIABLE CONTRACT CONDITIONS AND MANDATORY TOPICS

(d) The RFP (excluding Appendix A), including any amendments and clarifications, including those addressed by the question and answers process; and

(e) The Bidder's proposal, including any amendments and clarifications thereto.

18. Categories of Performance Standards shall be those set forth in Section II of this RFP. The Performance Standards establish minimum levels at which the services are to be performed by the Contractor. Performance audits will be conducted by DTF to determine the Contractor's level or compliance with the Performance Standards. The Contractor's performance will be evaluated by applying a variety of generally accepted audit methodologies. Liquidated damages and/or reimbursements may be imposed by DTF for the Contractor's failure to perform in accordance with a Performance Standard.

19. Disaster Recovery/Fail Safe Operations

(a) The Contractor shall develop and deliver to DTF for its review and approval, on or before a date as reasonably determined by DTF, and at no additional cost, a Disaster Recovery Plan for the program services provided under the contract. DTF's approval of the Disaster Recovery Plan shall not be unreasonably withheld.

(b) The Contractor agrees to provide DTF with reasonable access to that portion of its disaster recovery plan relevant to the services provided under the contract. The Contractor shall provide DTF with any reports or findings of any regulatory agency dealing with the Contractor's disaster recovery capabilities, unless it is prohibited from making such disclosure by law or by any such agency. The Contractor shall also make available any reports of its independent auditors relating to such plans. The Contractor shall provide DTF with reasonable access to any results of any tests of the Contractor's disaster recovery facilities conducted by the Contractor or any third party. The Contractor shall provide an annual briefing to DTF related to its disaster recovery strategy.

20. Liability for Personal Injury or Property Damage

The Contractor shall fully indemnify and defend the State from all claims, suits, actions, judgments, liabilities, damages and costs (including legal fees and expenses) relating to personal injury or property damage to real or personal property caused by the intentional wrongful act, omission, or negligence of the Contractor, its officers, employees, agents or subcontractors, without limitation.

21. The Contractor shall not enter into any material subcontracts without DTF's prior written approval. Contracts which DTF considers material shall include, but not be limited to, the following: those with a commercial bank, if the contractor is a document processor; and those with systems developers, software vendors and hardware vendors.

22. Financial Stability

To ensure uninterrupted services, the Contractor's continued financial stability shall be a material condition of the contract. DTF shall determine when Contractor's lack of financial stability constitutes reason to terminate the contract.

23. Procurement Lobbying Act

DTF reserves the right to terminate the contract in the event it is found that the certification filed by the bidder in accordance with New York State Finance Law §139-k was intentionally false or intentionally incomplete. Upon such finding, DTF may exercise its termination right by providing written notification to the bidder in accordance with the written notification terms of the contract.

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C. MANDATORY TOPICS

The following Mandatory Topics are subject to negotiation, but specific alternative language must be provided with the bidder's proposal (see Section V – Evaluation Process and Criteria, of this RFP, and requirement A. 1.2, above.

1. Licensed Software, Custom Software, and Documentation by DTF

   (a) Licensed Software and Licensed Documentation

   If the Contractor is the licensee or sub-licensee of third-party licensed software that DTF will use in connection with the Services performed under the contract, then the Contractor warrants that:

   (1) such license or sub-license has not expired; and,

   (2) such license or sub-license allows DTF to use, execute, copy, display and distribute such software and documentation, for at least as long as the Contractor performs the services under the contract.

   The Contractor grants DTF (including an agent, contractor or outsourcer of DTF), without compensation, a perpetual, non-exclusive license to use, execute, copy, display and distribute for DTF's tax administration purposes, object code to pre-existing software created by the Contractor which is deemed necessary for the performance of the services of the contract.

   (b) Custom Software

   Upon final payment therefore, DTF shall own and possess all rights, title and interest in and to custom software created by the Contractor specifically for DTF under the contract, including, without limitation, all ownership and intellectual property rights.

2. Liquidated Damages

   The service levels associated with the performance standards and the amount of liquidated damages and reimbursements, as well as the procedure to impose liquidated damages shall be addressed in the contract. In the event that the Contractor fails to meet any performance standard, and as a result thereof DTF's normal business operations are materially interrupted, then, DTF shall be entitled to immediately obtain substitute services from a third party or perform the services in-house on an interim basis until that failure has been cured. The Contractor shall not be paid for the services affected by the failure to meet the performance standard if substitute services must be performed by a third party or DTF and shall be liable for any additional costs to the State for substitute services. If Liquidated Damages are assessed for any failure to meet the Performance Standards, the Contractor shall make payment prior to initiating any challenge through the dispute resolution process.

3. Dispute Resolution

   The parties will endeavor in good faith to resolve any disagreement between them. The Contractor and DTF agree to use the following procedure to review their performance or to resolve disputes:

   (a) Problems which cannot be solved by supervisory staff will be set down in writing and submitted to the designated DTF and Contractor representatives for resolution.

   (b) Disputes which cannot be resolved by the designated DTF and Contractor representatives will be resolved by the Commissioner of Taxation and Finance, or his designee.

(c) If the Contractor does not agree with the findings of the Commissioner of Taxation and Finance, or his designee, the Contractor may pursue any legal or equitable remedies it may have.

(d) During the course of any disagreement, or if the Contractor pursues any legal or equitable remedy outside DTF, it will continue to provide services according to the contract until such proceedings are concluded, provided the State continues to make the required payments under the contract.

4. Required Financial Statements and Records

(a) The Contractor shall provide to DTF, as and when it is provided to shareholders of the Contractor, an audited financial statement of the Contractor.

(b) The Contractor shall provide annually, as it becomes available, the Contractor's Form 10-K, Annual Report pursuant to Section 13 or 15(d) of the Securities and Exchange Act of 1934 and any subsequent Form 8, Amendment to Application or Report filed pursuant to the Form 10-K.

(c) The Contractor shall provide those portions of its Call Reports and quarterly operating results for each calendar quarter, as they become available, which may by law be disclosed to the public.

(d) The Contractor shall provide Form 10-Q, Quarterly Report under Section 13 or 15(d) of the Securities Exchange Act of 1934 for each calendar quarter, as it becomes available.

(e) The Contractor shall provide, on a monthly basis, an account analysis for each account maintained by the Contractor on behalf of DTF. Such report shall specify, at a minimum, the average ledger balance, average uncollected funds, reserve requirements, itemization of the number of and fee per transaction, the application earnings rate and the basis for such rate. The account analysis shall be transmitted within thirty (30) business days following the end of a month in which services are rendered to DTF and the Office of New York State Comptroller.

(f) The Contractor shall provide DTF with an invoice or voucher within 30 calendar days after the end of the month in which services are rendered, in appropriate detail to permit DTF to identify all fees and charges imposed by the Contractor pursuant to the contract. In addition, the Contractor shall provide DTF with an invoice or voucher within 30 days of the end of the New York State fiscal year for all required payments for change control enhancements for development and operation fee payments approved by DTF in such fiscal year in accordance with the Change Procedure. The Contractor must include the appropriate record detail as prescribed by DTF to substantiate such claim for payment.

5. Termination or Expiration of the Contract and Transition Plan

(a) DTF reserves the right at any time during the term of the contract to terminate the contract for convenience with six (6) months prior written notice to the Contractor.

(b) DTF or the Contractor reserves the right at any time during the term of the contract to terminate the contract for cause due to material breach of the contract as defined therein.

(c) At any time during the term of the contract, the Contractor and DTF may mutually agree to terminate the contract. At such time as termination is mutually agreed upon, the two parties shall negotiate satisfactory terms of termination.

(d) Upon termination or expiration of the contract, the Contractor and DTF shall cooperate to develop and execute a transition plan that contains reasonable procedures for transition and time schedules for scaling down operations of the Contractor in order to allow program services to continue without interruption.

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6. Subcontractors

   (a) In addition to the subcontracts described in Invariable Contract Conditions section 21 above, DTF reserves the right to review and approve subcontracts directly related to the proposed services and/or products for the performance of contractual obligations. All agreements between the prime contractor and subcontractor shall be by written contract. All such contracts shall contain provisions specifying that:

   (1) The work being performed by the subcontractor must be in accordance with the terms of the contract between the Contractor and DTF;

   (2) Nothing contained in such agreement shall impair the rights of DTF; and,

   (3) Nothing contained under the contract between DTF and the Contractor shall create any contractual relationship between any contractor and DTF.

   (b) All subcontracts must contain provisions similar to those in the contract between DTF and the Contractor so that the provisions of any subcontract entered into by the Contractor are similar to, and not inconsistent with, the contract awarded as a result of this RFP.

7. Force Majeure

   Neither party (DTF or the Contractor) shall be liable for any failure or omission to carry out, perform, or observe any of the terms or conditions of the contract to the extent such is due to war, fires, lightning, floods or emergency conditions, acts of God, or any similar or dissimilar causes beyond the reasonable control of the party affected thereby, unless such act is solely due to the negligence of such party. Prompt written notice shall be given by the affected party to the other party of the existence of any such cause.

8. Program Enhancements

   (a) DTF may request that the Contractor provide enhancement services (through the Change Control process) which are beyond the scope of services identified in the RFP. However, DTF is under no obligation to ask the Contractor to provide enhancement services and reserves the right to develop and implement such program enhancements internally at DTF or to obtain such enhancement services from a third party. The Contractor agrees to work in good faith with DTF and any other involved party to develop such enhancements.

   (b) The Contractor will not be paid for such enhancement services performed internally at DTF or through a third party.

9. Most Favorable Terms

   The Contractor agrees that all fees, terms, warranties and benefits provided and offered by the Contractor are substantially similar to the best equivalent terms being offered by the Contractor to any present governmental agency for services of similar size, scope and complexity. If during the term of the contract, the Contractor enters into an arrangement with any other similar government customer, including New York State Department of Taxation and Finance, providing greater benefits or more favorable terms for services of similar size, scope and complexity as the services provided DTF pursuant to the contract, then the contract shall thereupon be deemed amended to provide the same to DTF.

SECTION XI
INVARIABLE CONTRACT CONDITIONS AND MANDATORY TOPICS

10. Staff Management

    DTF shall have the right to request the removal of any Contractor manager or staff person assigned to the provision of services under the contract, for work related cause, provided that such cause is not one which is prohibited by law as a basis for terminating an employee.

11. Assignment of Rights and Duties

    DTF may assign its rights or duties under the contract to another New York State agency without the prior express written consent of Contractor. Except as provided for in Appendix A – Standard Contract Clauses for All New York State Contracts (as found in Appendix A of this RFP), the Contractor shall not assign or subcontract to any other person or entity, any of its obligations under the contract, without the prior written consent of DTF.

12. Personnel Changes by Contractor

    (a) The Contractor shall notify DTF of any and all planned personnel changes (including but not limited to terminations, reassignments and organizational restructuring) of managers responsible for the provision of services. Such notification must be received by DTF at least fourteen (14) days prior to the effective date of the change when feasible, or else as soon as possible after the change.

    (b) If the personnel change for a manager(s) is in the control of the Contractor, and DTF believes the result of such change will cause degradation of the services performed by Contractor, then DTF may pursue the dispute resolution process (as described in subsection 3 above) regarding such change.

13. Investigation Support

    (a) In the event of a suspected crime, or a breach of confidentiality or security, the Contractor and its subcontractors shall cooperate fully with DTF to the extent permitted by law to investigate and identify the responsible individuals. Consistent with applicable law, the Contractor and its subcontractors shall make their employees and all relevant records, whether historical or current, including personnel records, employee photographs and original documents, available to DTF investigators upon request.

    (b) Investigators may interview Contractor employees without the presence of other Contractor employees, during normal business hours, either before or after any Contractor or subcontractor internal investigation, in support of an investigation being conducted by DTF, at DTF discretion, to the extent permitted by law.

14. Implementation

    The testing and acceptance criteria and performance measurements included in the Implementation Plan will be reasonably determined by DTF.

15. Intellectual Property Rights Indemnity

    (a) The Contractor shall fully indemnify, defend and save harmless DTF, its officers, employees, and agents, from and against any and all losses, liabilities, judgments, damages, awards and costs (including legal fees and expenses), arising out of or related to any claim of, or action for, infringement of a patent, or of any copyright, trademark, trade secret or other third party intellectual property rights in each case to the extent caused by intellectual property provided by or through the Contractor and used to perform the services, without limitation. The foregoing provisions of this paragraph shall not apply to DTF's misuse or modification of such intellectual property, DTF's failure to use corrections or enhancements made available by the Contractor, or DTF's use of the intellectual property in combination with any product or information not provided by the Contractor, where such

misuse, modification or combination gives rise to the infringement. The State shall give the Contractor:

(1) Prompt written notice of any action, claim or threat of infringement suit, or other suit;

(2) The opportunity to take over, settle or defend such action, claim, or suit at the Contractor's sole expense; and

(3) Assistance in the defense of any such action at the expense of the Contractor.

(b) In the event that an action at law or in equity is commenced against DTF arising out of the performance of the contract by the Contractor, its officers, partners, employees, subcontractors, or agents and if the Contractor is of the opinion that the allegations in such action, in whole or in part, are not covered by the indemnification and defense provisions set forth herein, the Contractor, after receiving notice of such action, shall immediately notify DTF, in writing, specifying to what extent the Contractor believes it is obligated to defend and indemnify under the terms and conditions of the contract.

16. Limitation on Liability

Except where the contract provides that the Contractor's liability is without limitation, limits on Contractor liability shall be addressed in the contract.

17. Information Security Breach and Notification Law

Contractor expressly agrees to comply with the provisions of Chapter 442 of the Laws of 2005, as amended by Chapter 491 of the Laws of 2005, commonly known as the Information Security Breach and Notification Act (the "ISBNA" or "Act"), and any future amendments thereto. Contractor shall comply with all obligations imposed by the notice provisions of the ISBNA with respect to any computerized "private information" (as defined in the Act) received, handled, processed, uploaded, or maintained by Contractor on behalf of DTF under this Contract (hereinafter, the "DTF Information"). In the event of a "breach of the security of the system" (as defined by the Act), Contractor shall immediately notify DTF upon discovery or notification of such breach. Such notice to DTF shall be made in one of the following ways: by contacting the Contractor's DTF liaison for the contract by e-mail to bfs_contacts@tax.state.ny.us, or by telephone, 518-457-0954. Contractor shall immediately commence an investigation, in cooperation with DTF, to determine the scope of the breach and to restore the security of the system. To the extent DTF determines that further notifications are required to be sent out pursuant to the Act, Contractor shall be responsible for providing such notifications to all required recipients including, in accordance with New York State policy, non-New York State residents whose private information is reasonably believed to have been exposed as a result of the breach, and all costs associated with providing such notices shall be borne by the Contractor. It is expressly agreed that Contractor shall be obligated to receive authorization from DTF *prior* to making any notifications to any individuals, the State Office of Cyber Security and Critical Infrastructure Coordination, the State Consumer Protection Board, the Attorney General's Office or any consumer reporting agencies of a breach of the security of the system, or concerning making any determination to delay notifications due to law enforcement investigations. Contractor agrees that DTF shall have final approval over the form, content, mode of transmission, and timing of any notice to be provided concerning a breach of the security of the DTF Information. Nothing contained herein shall be interpreted as reducing or altering Contractor's obligations under section 899-aa of the General Business Law.

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EXHIBIT 1-A
BANKING DOCUMENTS

Estate Tax	Sales Tax	IFTA
ADVICE OF DEPOSIT		
• Advice number • Deposit date • Report date • Transmission date Delivered daily to DTF and OSC.	• Advice number • Deposit date • Report date • Transmission date Delivered daily to DTF and OSC.	• Advice number • Deposit date • Report date • Transmission date Delivered daily to DTF, OSC and RPC Lockbox Jurisdictions.
DEBIT MEMOS AND CREDIT ADVICES		
• Account number • Memo type (debit or credit) • Explanation • Taxpayer ID • Tracking Number • Original Tracking Number • Debit or credit amount • Prepared by/Signature of bank officer • Date Delivered to DTF and OSC upon occurrence.	• Account number • Memo type (debit or credit) • Explanation • Taxpayer ID • Original Tracking Number • Debit or credit amount • Prepared by/Signature of bank officer • Date Delivered to DTF and OSC upon occurrence.	• Account number • Memo type (debit or credit) • Explanation • Taxpayer ID • Tracking Number • Debit or credit amount • Prepared by/Signature of bank officer • Date Delivered to DTF, OSC and RPC Lockbox Jurisdictions, upon occurrence.
DISHONORED CHECK / DEBIT MEMOS		
• Account number • Date of debit memo • Debit memo amount (must equal original check encoded amount) • Tracking Number • Original deposit date Note: the reason for dishonorment and tracking number must be recorded either on the Debit Memo (if individual item) or on the remittance itself. Delivered to DTF upon occurrence, with photocopies (or originals) of associated checks. OSC receives copy of the memo, without a copy of the check(s).	• Account number • Date of debit memo • Debit memo amount (must equal original check encoded amount) • Tracking Number • Original deposit date Note: the reason for dishonorment and tracking number must be recorded either on the Debit Memo (if individual item) or on the remittance itself. Delivered to DTF upon occurrence, with photocopies (or originals) of associated checks. OSC receives copy of the memo, without a copy of the check(s).	• Account number • Date of debit memo • Debit memo amount (must equal original check encoded amount) • Tracking Number • Original deposit date Note: the reason for dishonorment and tracking number must be recorded either on the Debit Memo (if individual item) or on the remittance itself. Delivered to DTF and RPC Lockbox Jurisdictions, upon occurrence, with photocopies (or originals) of associated checks. OSC receives a copy of the memo, without a copy of the check(s).
BANK STATEMENT OF ACCOUNTS		
• DTF Account Number • Beginning Balance • Total deposits and other credits • Total checks, withdrawals and	• DTF Account Number • Beginning Balance • Total deposits and other credits • Total checks, withdrawals and other	• DTF Account Number • Beginning Balance • Total deposits and other credits • Total checks, withdrawals and other

EXHIBIT 1-A
BANKING DOCUMENTS

other debits • Checks paid • Detail by date for credits, debits and related descriptions • Ending balance Delivered daily to OSC and DTF.	debits • Checks paid • Detail by date for credits, debits and related descriptions • Ending balance Delivered daily to OSC and DTF.	debits • Checks paid • Detail by date for credits, debits and related descriptions • Ending balance Delivered weekly and at month-end to DTF, OSC and RPC Lockbox Jurisdictions.

EXHIBIT 1-B
ACCOUNTING REPORTS

Estate Tax	Sales Tax	IFTA
DEPOSIT LISTING (detailed list of remittances, by tracking number)		
• Transmission date • Tracking number, by document type (ET-30, ET-85, ET-130, ET-133, ET-706, ET-500 and ET-501) • Taxpayer ID, associated with each tracking number • Deposit date, associated with each tracking number • Deposit amount, associated with each tracking number Delivered daily to DTF.	Not Applicable	• Transmission date • Tracking number • Taxpayer ID, associated with each tracking number • Deposit date, associated with each tracking number • Deposit amount, associated with each tracking number Delivered weekly to DTF and RPC Lockbox Jurisdictions, and at month end, if other than a Friday.
SUMMARY DEPOSIT LISTING (summarizes periodic deposit listings)		
• Transmission date • Deposit date • Beginning & Ending Tracking Numbers • Document Types (ET-30, ET-85, ET-130, ET-133, ET-706, ET-500 and ET-501) and associated deposits, numbers of items and numbers of voids • Total deposit within each document type • Total Items within each document type • Total Deposit for deposit date • Total items Delivered daily to DTF.	Not Applicable	• Transmission date • Deposit date • Beginning & Ending Tracking Numbers • Total deposit within each document type • Total items within each document type • Total deposit for deposit date • Total items Delivered weekly to DTF and RPC Lockbox Jurisdictions, and at month end, if other than a Friday.

EXHIBIT 1-B
ACCOUNTING REPORTS

DISHONORED CHECK DETAIL LISTING		
• Original Deposit Date • Adjustment date • Form Type • Tracking Number • Taxpayer ID and associated check digit • Remittance Amount • Total for each Column • Grand total amount • Grand total items Delivered to DTF upon occurrence – accompanies the individual dishonored check debit memos and must equal the individual dishonored check debit.	• Original Deposit Date • Adjustment date • Form Type • Tracking Number • Taxpayer ID and associated check digit • Remittance Amount • Total for each Column • Grand total amount • Grand total items Delivered to DTF upon occurrence – accompanies the individual dishonored check debit memos and must equal the individual dishonored check debit.	• Transmission date • Adjustment date • Form type • Tracking number • Sequence number • TPID/Check Digit • Check amount • Total for each column • Grand total amount • Grand total items Delivered to DTF and RPC Lockbox Jurisdictions, upon occurrence – Transmission date and adjustment date must be the same.

EXHIBIT 1-C
PROCESSING AND MANAGEMENT REPORTS

PROCESSING REPORTS		
Report	**Required Data**	**Recipient/Frequency**
Processing Report	• Dates • Volume Received (by tax type and tax document) • Volume Processed (by tax type and tax document) • Amount Deposited	Delivered daily, during peak processing periods, and Monthly during non-peak processing periods, to NY DTF and RPC Lockbox Jurisdictions.

MANAGEMENT REPORTS		
Report	**Required Data**	**Recipient/Frequency**
Computer Generated Account Analysis	• Average ledger balance • Average uncollected funds • Reserve requirement • FDIC insurance fees • Itemization of the number of and fee per transaction • Applicable earnings rate and basis for such rate	Director of the Revenue Services Bureau and OSC, for NY DTF, and RPC Lockbox Jurisdictions (contacts to be provided during implementation) monthly (no later than thirty days following the end of the reporting period).
Invoice Reconciliation Report	Daily Breakdown • Type of charge • Item count • Cost per change & total charge by item • Grand Total	Director of the Revenue Services Bureau for NY DTF, and RPC Lockbox Jurisdictions (contacts to be provided during implementation) monthly (no later than thirty days following the end of the reporting period).
Audited Financial Statements	Annual Reports	Director of the Revenue Services Bureau for NYS DTF and RPC Lockbox Jurisdictions (contacts to be provided during implementation) whenever provided to shareholders.
Form 10-K	Annual Report	Director of the Revenue Services Bureau for NYS DTF and RPC Lockbox Jurisdictions (contacts to be provided during implementation) whenever made publicly available.
Form 10-Q	Quarterly Report	Director of the Revenue Services Bureau for NYS DTF and RPC Lockbox Jurisdictions (contacts to be provided during implementation) whenever made publicly available.

EXHIBIT 1-D
MISCELLANEOUS REPORTS

Estate Tax	Sales and Use Tax	IFTA
VOIDED TRACKING NUMBER CROSS REFERENCE LISTING		
• Original process date • Adjustment date (the date of the "new" tracking number assignment?) • Initial Tracking Number and associated TPID • New Tracking Number and associated TPID • Associated deposit amount Delivered to DTF upon occurrence.	• Original process date • Adjustment date (the date of the "new" tracking number assignment?) • Initial Tracking Number and associated TPID • New Tracking Number and associated TPID • Associated deposit amount Delivered to DTF upon occurrence.	• Original process date • Adjustment date • Initial Tracking Number and associated TPID • New Tracking Number and associated TPID • Associated deposited amount Delivered to DTF and RPC Lockbox Jurisdictions, upon occurrence.
MULTI-STATE CROSS REFERENCE / SPLIT DISTRIBUTION REPORT		
Not Applicable	• Batch Number(s) • NY Tracking Number • CT Tracking Number • NJ Tracking Number • NY Federal ID • CT ID • NJ ID • NY Dollar Amount • CT Dollar Amount • NJ Dollar Amount • Remittance Total Delivered daily to DTF, CT and NJ.	Not Applicable
ZIP CODE REPORT		
Not Applicable	For taxpayers with tax due: • Taxpayer ID • Zip Code • DSN • Period Designator • Amount of Tax Due	Not Applicable

EXHIBIT 2-A
ESTATE TAX FORMS

Primary Forms	
ET-30	Application for Release(s) of Estate Tax Lien, for estates of individuals whose date of death is on or after February 1, 2000
ET-85	New York State Estate Tax Certification, for an estate of an individual whose date of death is after May 25, 1990
ET-90	New York State Estate Tax Return, for estates of decedents whose date of death is after May 25, 1990 and before February 1, 2000
ET-130	Tentative Payment of Estate Tax
ET-133	Application for Extension of Time to File and/or Pay Estate Tax
ET-300	Estate Tax Payment Document (Note: Occasionally, DTF staff creates its own Form ET-300, using a fill-in form. As a result, the format changes slightly.)
ET-500	Generation-Skipping Transfer Tax Return for Distributions, for distributions made after May 25, 1990 and before January 1, 2007
ET-501	Generation-Skipping Transfer Tax Return for Terminations, for distributions made after May 25, 1990 and before January 1, 2007
ET-706	New York State Estate Tax Return, for an estate of an individual who died on or after February 1, 2000 and before January 1, 2007

Secondary Forms	
ET-20	Stipulation Reserving Domicile
ET-90.1	New York State Estate Tax Return, Schedules A-D, for estates not required to file federal Form 706
ET-90.2	New York State Estate Tax Return, Schedules E-G, for estates not required to file federal Form 706
ET-90.3	New York State Estate Tax Return, Schedules H-L, for estates not required to file federal Form 706
ET-90.4	New York State Estate Tax Return, Schedules M-N, for estates not required to file federal Form 706
ET-92	Application for Release of Safe Deposit Box, for estates of decedents dying before February 1, 2000
ET-95	Claim for Credit or Refund of New York State Estate Tax
ET-99	Estate Tax Waiver Notice
ET-117	Release of Lien of Estate Tax, real property or cooperative apartment
ET-141	New York State Estate Tax Domicile Affidavit, for estates of decedents dying after May 25, 1990
ET-190	Computation of Credit for Estate Tax on Prior Transfers, for estates of decedents who died after May 25, 1990
ET-411	Computation of Estate Tax Credit for Agricultural Exemption, for estates of decedents who died after May 25, 1990
ET-412	Computation of Credit for Gift Tax, for estates of decedents who died after May 25, 1990
ET-415	Application for Deferred Payment of Estate Tax, when the estate consists largely of an interest in a closely held business, for the estate of a decedent whose date of death is after May 25, 1990
ET-416	Computation of Estate Tax Credit for Closely Held Businesses, for estates of decedents dying after June 9, 1994
ET-417	Computation of Family-Owned Business Exclusion, for estates of decedents dying on or after January 1, 1998 and before February 1, 2000
ET-417-D	Computation of the Family-Owned Business Interests Deduction, for estates of decedents dying on or after January 1, 1998, and before February 1, 2000
ET-418	Computation of Qualified Conversation Easement Exclusion, for estates of decedents dying on or after January 1, 1998 and before February 1, 2000
ET-419	Computation of Exclusion for a Victim of Nazi Persecution, for estates of decedents dying before February 1, 2000
Form 706 (Federal)	United States (and Generation-Skipping Transfer) Estate Tax Return

For office use only

New York State Department of Taxation and Finance

Application for Release(s) of Estate Tax Lien

ET-30
(8/04)

For estates of individuals whose date of death is on or after February 1, 2000

Decedent's last name	First name	Middle initial	Social security number

Address of decedent at time of death *(number and street)*	Date of death	Mark an X if copy of death certificate is attached ☐

City, village, or post office	State	ZIP code	County of residence

If the decedent was a nonresident of New York State on the date of death, mark an **X** in this box and attach completed Form ET-141, *Estate Tax Domicile Affidavit* ☐

Executor - If you are submitting *Letters Testamentary* or *Letters of Administration* with this form, indicate in this box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***.

Attorney's or authorized representative's last name	First name	MI	Mark an X if POA is attached ☐

In care of *(firm's name)*

Address of attorney or authorized representative

City, village, or post office	State	ZIP code

SSN or PTIN of attorney or authorized rep.	Telephone number
	( )

Executor's last name	First name	Middle initial

If more than one executor, mark an **X** in the box and see instructions ☐

Address of executor

City, village, or post office	State	ZIP code

Social security number of executor	Telephone number
	( )

Estimated value of all assets of estate *(include jointly held assets)*

Real property *(including property located outside New York State)*	1	
All other property	2	
Total *(add lines 1 and 2)*	3	

Was the decedent a member of a partnership? Yes ☐ No ☐

Did the decedent have a surviving spouse? Yes ☐ No ☐

☐ Release of liens are requested *(mark an **X** in the box).*

To obtain a release of lien, attach the following:

1. A completed Form(s) ET-117, *Release of Lien of Estate Tax:*
   a. for each county in which real property is located; and/or
   b. for each cooperative apartment.

   ☐ Enter the number of counties in which the properties are located.
2. An original or verified copy of the *Letters Testamentary* or the *Letters of Administration*, unless previously submitted (also indicate the type of letters in the section marked *Executor*, above). Your application will not be processed until the letters of appointment are on file with the Tax Department.
3. A copy of the death certificate.

Note: A release of lien is not required if the real property was held jointly by the decedent and the surviving spouse as the only joint tenants (applicable to estates of individuals that died after May 25, 1990). **There is no fee for a release of lien.**

Mail this form with Form(s) ET-117 to:

NYS ESTATE TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

Note: If you use a private delivery service, you must mail this form to a different address listed in Publication 55 (see *Private delivery services* below).

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

For estate tax information: 1 800 641-0004

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 641-0004.

When to use Form ET-30

Use this form to obtain release(s) of an estate tax lien if you are the appointed executor or administrator of the estate, or the duly authorized representative of the executor, and **fewer than nine months** have passed since the date of death and the date is on or after February 1, 2000.

Note: Waivers are not required for the estate of an individual whose date of death is on or after February 1, 2000. However, the need to obtain a release of the estate tax lien before transferring real property remains.

Submit either *Letters Testamentary* or *Letters of Administration* with the application as proof of your appointment, unless previously submitted. To be acceptable, the letters of appointment must be current and must not restrict the executor from receiving estate assets.

Letters of appointment issued by a court outside New York State are acceptable if the decedent was not a resident of New York State at the time of death, and the court has jurisdiction over the decedent's estate.

Enter the **executor's** name, address, social security number, and telephone number in the area provided. If the estate has **more than one executor**, enter the information for any executor (preferably one who is a New York State resident) in the area provided, mark an ***X*** in the box, and attach a list of the other executors with their addresses, telephone numbers, and social security numbers.

When to use forms other than Form ET-30

Use Form ET-706, *New York State Estate Tax Return*, when the estate is required to file a New York State estate tax return, and either:

1. The estate has not obtained an extension of time to file the estate tax return, and more than nine months have passed since the date of death; **or**
2. The estate obtained an extension of time to file the estate tax return, and more than 15 months have passed since the date of death (the extension has expired).

Use Form ET-90, *New York State Estate Tax Return,* for an individual whose date of death is after May 25, 1990, and before February 1, 2000.

Use Form ET-85, *New York State Estate Tax Certification*, if either of the following applies:

1. The estate **is not required** to file a New York State estate tax return, and either:
   a. no executor or administrator has been appointed, **or**
   b. more than nine months have passed since the date of death.
2. The estate **is required** to file a New York State estate tax return, and either:
   a. fewer than nine months have passed since the date of death, and an executor or administrator has not been appointed; **or**
   b. more than nine but less than 15 months have passed since the date of death, and an extension of time to file the estate tax return has been granted.

Instructions

If the estate is subject to tax, an estimated payment may be required when Form ET-85 is filed.

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

This person may file Form ET-85, Form ET-706, or Form ET-90 to obtain releases of the lien, and must assume personal liability for all estate taxes that may be due.

Specific instructions

Complete the information requested about the decedent. Please verify that the decedent's social security number is correctly entered on the application. Submit a photocopy of the death certificate with the application.

For the estate of an individual who was not a resident of New York State at the time of his or her death, complete Form ET-141, *Estate Tax Domicile Affidavit*, and attach it to the return.

If a person is authorized to represent the executor regarding the estate, and the executor prefers the department contact that person, enter the name (last name first) of the attorney, accountant, or enrolled agent representing the executor. Also, enter the firm's name, address, and telephone number in the areas provided.

If the executor has signed Form ET-14, *Estate Tax Power of Attorney*, and it is being submitted with this application, attach it to the application and mark an ***X*** in the box.

Complete and attach Form ET-117, *Release of Lien of Estate Tax*, if a release of lien is needed for real property or a cooperative apartment. Two parcels of real estate can be listed on one form. However, if the real property is located in different counties or a release of lien is needed for more than one cooperative apartment, a separate Form ET-117 must be completed for each county or apartment. The name and address of the executor, or authorized representative, should be entered at the top of Form ET-117 for mailing purposes.

Which estates must file a New York State estate tax return

Estate of an individual whose date of death is on or after January 1, 2004 — An estate of an individual who died on or after January 1, 2004, and who was either a resident or citizen of the United States at the time of death, must file Form ET-706, *New York State Estate Tax Return,* if the gross estate, plus federal adjusted taxable gifts and specific exemption, exceeds $1,000,000, and either the decedent was a resident of New York State at the time of death, or the estate includes real or tangible personal property having an actual situs in New York State.

An estate of an individual who died on or after January 1, 2004, and who was a nonresident of the United States and not a U.S. citizen at the time of death, must file Form ET-706, *New York State Estate Tax Return,* if the estate is required to file a federal estate tax return and the estate includes real or tangible personal property having an actual situs in New York State.

Estate of an individual whose date of death is on or after February 1, 2000, and before January 1, 2004 — If an estate is required to file a federal estate tax return, it is also required to file Form ET-706, *New York State Estate Tax Return,* regardless of the value of the New York estate, when either of the following applies:

1. The individual was a resident of New York State at the time of his or her death; **or**
2. In the case of a nonresident, the estate includes real property or tangible personal property having an actual situs in New York State.

Estate of an individual whose date of death is before February 1, 2000

Residents — The estate must file Form ET-90, *New York State Estate Tax Return*, if the value of the New York adjusted gross estate and New York adjusted taxable gifts totals $300,000 or more ($115,000 for an individual who died before October 1, 1998, and $108,333 for an individual who died before June 10, 1994).

Nonresidents — The estate must file Form ET-90, *New York State Estate Tax Return*, if the following applies:

1. The estate includes real property or tangible personal property having an actual situs in New York State; **and**
2. The New York adjusted gross estate, computed as if a resident, and the New York adjusted taxable gifts total $300,000 or more ($115,000 for an individual who died before October 1, 1998, and $108,333 for an individual who died before June 10, 1994).

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and Canada, call (518) 485-6800.

For office use only

New York State Department of Taxation and Finance

New York State Estate Tax Certification

For an estate of an individual whose date of death is after May 25, 1990

ET-85 (4/05)

Decedent's last name	First name	Middle initial	Social security number (SSN)

Address of decedent at time of death *(number and street)*	Date of death	Mark box if copy of death certificate is attached (see instr.) ☐

City, village, or post office	State	ZIP code	County of residence

If the decedent was a nonresident of New York State on the date of death, mark an ***X*** in this box and attach a completed Form ET-141, *New York State Estate Tax Domicile Affidavit.* ☐

Executor - If you are submitting *Letters Testamentary* or *Letters of Administration* with this form, indicate in this box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***. ☐

Attorney's or authorized representative's last name	First name	MI	Applicant's or executor's last name	First name	MI

In care of *(firm's name)*	Mark box if POA is attached ☐	Relationship to decedent

Address of attorney or authorized representative	Address of applicant or executor

City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code

SSN or PTIN of attorney or authorized representative	Telephone number	Social security number of applicant or executor	Telephone number
	( )		( )

If an attorney or authorized representative is listed above, he or she must complete the following declaration.

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am *(mark an **X** in all boxes that apply):*

☐ an attorney; ☐ a certified public accountant; ☐ an enrolled agent; and/or

☐ a public accountant enrolled with the New York State Education Department.

Signature of attorney or authorized representative	Date

Did decedent make any New York gifts or transfers in excess of $10,000 in any calendar year after December 31, 1982 and before January 1, 2000? ☐ Yes ☐ No

If *Yes*, enter amount ..... ☐ Also, if *Yes*, were gift tax returns filed? ☐ Yes ☐ No

Estimated net estate *(including jointly held assets)*

1	Real property	1	
2	Bank deposits, mortgages, notes and cash	2	
3	Stocks and bonds	3	
4	Life insurance	4	
5	Annuities	5	
6	Retirement benefits	6	
7	Miscellaneous assets *(cars, boats, coin collections, etc.)*	7	
8	Add lines 1 through 7	8	
9	Estimated deductions	9	
10	Estimated net estate *(subtract line 9 from line 8)*	10	

Were waivers or releases of lien previously issued? If *Yes*, give date of issuance. ___/___/___ ☐ Yes ☐ No

Was the decedent a member of a partnership? ☐ Yes ☐ No

Did the decedent have a surviving spouse? ..... ☐ Yes ☐ No

If the decedent was a nonresident of New York State, does the estate include real property or tangible personal property having an actual situs in New York State? ..... ☐ Yes ☐ No

Mark an *X* in the applicable box(es) below (Waivers are not required for estates of decedents dying on or after February 1, 2000. There is no fee for a waiver or release of lien.)

☐ **Waivers are requested —** Submit a separate Form ET-99, *Estate Tax Waiver Notice*, for each institution having assets in the name of the decedent, either alone or jointly with another, in excess of $30,000 ($50,000 for life insurance policies or employee death benefits). Waivers are not required for assets held jointly by the decedent and the surviving spouse as the only joint tenants; for assets held individually by the decedent in trust for the surviving spouse; or insurance policies, employee death benefits, and IRAs, if the surviving spouse is the sole, named beneficiary (applicable to dates of death after September 30, 1983).

☐ **Releases of lien are requested —** Submit a separate Form ET-117, *Release of Lien of Estate Tax*, for each county, cooperative housing corporation, and purchaser *(see instructions)*. A release of lien is not required if the property was held jointly by the decedent and the surviving spouse as the only joint tenants (applicable to dates of death after May 25, 1990).

If releases of lien are required, enter the total number of counties here ..... ☐

Certification: The undersigned states that he or she is the duly appointed executor or administrator, or a beneficiary or person having an interest in the above named estate for which no executor or administrator has been appointed. The undersigned further states that he or she has a thorough knowledge of the decedent's assets. This certification estimates the assets of the decedent's estate, and the answers to the above questions are each and every one of them true in every particular. The certification is made to induce the Commissioner of Taxation and Finance to give a waiver notice and/or release of lien required by the Tax Law.

Signature of executor/applicant

State of New York, County of _____,

Qualified in _____ Co., Commission expires _____

Sworn to before me this _____ day

of _____, _____

Signature of Notary Public, Commissioner of Deeds, or authorized New York State Department of Taxation and Finance employee *(affix stamp below)*

Mail to: **NYS ESTATE TAX, PROCESSING CENTER, PO BOX 5556, NEW YORK NY 10087-5556.**

Instructions

Use Form ET-85 when

- The estate **is not required** to file a New York State estate tax return (see filing requirements below), and either an executor or administrator has not been appointed, or if appointed, nine months has passed since the date of death.
- The estate **is required** to file a New York State estate tax return, and either:
  - — less than nine months has passed since the date of death, and an executor or administrator has not been appointed, or
  - — more than nine, but less than 15 months, has passed since the date of death, and an extension of time to file the estate tax return has been granted.

Use Form ET-30, *Application for Release(s) of Estate Tax Lien*, if

letters of appointment (either Letters Testamentary or Letters of Administration) have been obtained from Surrogate's Court and less than nine months has passed since the decedent's death.

Who may file Form ET-85

Form ET-85 may be filed by an executor, administrator, a joint owner of property, the decedent's next of kin, or any person having an interest in the estate who has a thorough knowledge of the decedent's assets. The term *executor* includes executor, executrix, administrator, administratrix, or personal representative of the decedent's estate. If no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent.

If an executor or administrator has been appointed, a beneficiary of the estate may not complete this form. The beneficiary should ask the executor or administrator to obtain the waiver or release of lien. If the executor refuses to obtain the waiver, the beneficiary may petition the Surrogate's Court to require the executor to carry out his or her duties.

Liability of applicant

If the estate is subject to tax, an estimated payment may be required when Form ET-85 is filed. The tax is due not later than nine months after the date of death. Refer to the instructions on Form ET-130, *Tentative Payment of Estate Tax*, or the estate tax return for information on paying the estate tax and the due date for payment.

The applicant may be held personally liable for unpaid estate tax up to the value of the assets that were distributed before the New York State estate tax was paid in full, and all beneficiaries of the estate may be held personally liable for unpaid estate tax up to the value of property received from the estate (see Tax Law section 975).

Which estates must file a New York State estate tax return

Estates of individuals dying on or after February 1, 2000 — Form ET-706, *New York State Estate Tax Return*, must be filed under the following conditions:

- It is either the estate of an individual who was a resident of New York State at the time of death **or** the estate of a nonresident and the estate includes real property or tangible personal property having an actual situs in New York State; **and**
- the estate is required to file a federal estate tax return, Form 706 or Form 706-NA. **However**, for estates of individuals dying **on or after January 1, 2004**, Form ET-706 **must be filed** if the federal gross estate, plus federal adjusted taxable gifts and specific exemption, exceeds $1,000,000, **even if a federal return is otherwise not required.**

For additional information refer to Form ET-706-I, *Instructions for Form ET-706*.

Estates of individuals dying after May 25, 1990, and before February 1, 2000 — The estate must file Form ET-90, *New York State Estate Tax Return*, if the value of the New York adjusted gross estate and New York adjusted taxable gifts totals $300,000 or more ($115,000 for decedents who died before October 1, 1998, and $108,333 for decedents who died before June 10, 1994), when:

- the individual was a resident of New York State at the time of his or her death, **or**
- in the case of a nonresident, the estate includes real property or tangible personal property having an actual situs in New York State.

Completing Form ET-85

This form may be prepared by an attorney or authorized representative, but **must be** signed by the applicant or executor and notarized.

Decedent information — Complete the information requested about the decedent. Please verify that the decedent's social security number is correctly entered on the application. Attach a photocopy of the death certificate to this application and mark an ***X*** in the appropriate box.

Representative information — If the executor has authorized an attorney, accountant, etc., to represent him or her regarding the estate, complete that information. If the executor has signed Form ET-14, *Estate Tax Power of Attorney*, and it is being submitted with this application, attach it to the application and mark an ***X*** in the appropriate box. Validated waivers will be mailed to the authorized representative listed on the form, unless you direct the department differently.

Executor/applicant information — If an executor has not been appointed, the applicant should enter his or her information in the area provided for the executor.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers, and phone numbers. In the area provided, enter the information for any executor who is a New York resident (if there is one).

Estimate of net estate — The total of each category of assets should indicate the date of death value of all assets, wherever located, and whether held by the decedent alone or with someone else.

Waivers — Complete and attach a separate Form ET-99, *Estate Tax Waiver Notice*, for each bank, brokerage house, insurance company, etc., for which a waiver is needed. If there are multiple accounts with the same bank, etc., you may put more than one account on the waiver.

Note: Waivers are not required for the estates of individuals dying on or after February 1, 2000.

Releases of lien — Complete and attach Form ET-117, *Release of Lien of Estate Tax*, if a release of lien is needed for real property or a cooperative apartment. Submit a separate Form ET-117 for each county that real property is located in, and a separate form for each cooperative housing corporation and/or purchaser.

Supplemental documents

In addition to the completed waiver notices (Form ET-99) and/or releases of lien (Form ET-117); submit a copy of the will (if one exists); the death certificate (if not previously submitted); and a power of attorney, if applicable.

If the decedent was not domiciled in New York State, complete Form ET-141, *New York State Estate Tax Domicile Affidavit*, and attach it to Form ET-85.

Where to file Form ET-85

Mail this form to:

NYS ESTATE TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

Note: If you use a private delivery service, you must mail this form to a different address listed in Publication 55 (see *Private delivery services* below).

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week.
1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

For estate tax information: 1 800 641-0004

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 641-0004.

For office use only

New York State Department of Taxation and Finance

New York State Estate Tax Return

For estates of decedents whose date of death is after May 25, 1990 and before February 1, 2000

ET-90 (1/00)

Decedent's last name	First name	Middle initial	Social security number

Address of decedent at time of death *(number and street)*	Date of death	Check box if copy of death certificate is attached *(see inst.)* ☐

City, village or post office	State	ZIP code	County or residence

On the date of death, decedent was a: ☐ Resident of New York State ☐ Nonresident of New York State *(attach completed Form ET-141, Estate Tax Domicile Affidavit)*

Executor - If you are submitting letters of testamentary or letters of administration with this form, indicate in this box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***. ☐

Attorney's or authorized representative's last name	First name	MI	Check box if POA is attached ☐	Executor's last name	First name	Middle initial

In care of *(firm's name)*	If more than one executor, check box and see *Instructions* ☐

Address of attorney or authorized representative	Address of executor

City, village or post office	State	ZIP code	City, village or post office	State	ZIP code

Social security number of attorney or authorized rep.	Telephone number	Social security number of executor	Telephone number
			( )

☐ Waivers are requested Attach Form(s) ET-99 *(see instructions)*

Releases of lien are requested Attach Form(s) ET-117 *(see instructions)* *(Enter number of counties)* ☐

If a proceeding for probate or administration has commenced in a surrogate's court in New York State, enter county ☐

Was a copy of this return filed with the surrogate's court? ☐ Yes ☐ No

Federal estate tax return required ☐ Yes ☐ No Federal gross estate ☐ Federal taxable estate ☐

Tax computations

1	New York adjusted gross estate *(from page 2, line 34)*			1	
2	Total New York allowable deductions *(from page 2, line 51)*			2	
3	New York adjusted taxable estate *(subtract line 2 from line 1)*			3	
4	New York adjusted taxable gifts *(from* Worksheet I *in the instructions)*			4	
5	Preliminary tentative tax base *(add lines 3 and 4)*			5	
6	Preliminary tentative tax on the amount on line 5 *(from* Table A *in the instructions)*			6	
7	Unified credit *(from* Table B *in the instructions)*			7	
8	Net preliminary tentative tax *(subtract line 7 from line 6)*			8	
9	Tax attributable to New York adjusted taxable gifts *(line 4 divided by line 5; multiplied by line 8; see instructions)*			9	
10	Tax **not** attributable to New York adjusted taxable gifts *(subtract line 9 from line 8)*	10			
11	Multiply line 10 by the decimal on line 37			11	
12	New York tentative tax *(add lines 9 and 11)*			12	
13	Gift tax payable for gifts made after 1982 *(from* Worksheet II *in the instructions)*			13	
14	New York estate tax before other credits *(subtract line 13 from line 12)*			14	
15a	Agricultural exemption credit *(from Form ET-411)*	15a			
15b	Closely held business credit *(from Form ET-416)*	15b			
15c	Add lines 15a and 15b	15c			
16	Credit for New York estate tax on prior transfer *(from Form ET-190)*	16			
17	Credit for New York gift tax paid on pre-1983 gifts *(from Form ET-412)*	17			
18	Total other credits *(add lines 15c, 16 and 17)*			18	
19a	New York net estate tax *(subtract line 18 from line 14)*			19a	
19b	New York minimum tax *(from* Worksheet III *in the instructions)*			19b	
19c	New York estate tax *(add lines 19a and 19b)*			19c	
20	Prior tax payments *(attach a schedule of date(s) and amount(s) of payment(s))*			20	
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the **amount you owe**			21	
22	If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be **refunded to you**			22	

Attach check or money order here.

Reminder: Sign this form on page 4. If there is an amount on line 21, make check payable to ***Commissioner of Taxation and Finance.***
Mail your return, attachments, and payment (if any) to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556**

See the Instructions regarding your obligation to file a copy of this return with the surrogate's court.

Recapitulation *(Attach federal Form 706 if applicable)*

Do you, the executor, elect alternate valuation in accordance with section 945(b) of the Tax Law? ☐ Yes ☐ No

Gross assets *(see instructions)*		Value at Date of Death	or	Alternate Value
23	Schedule A — Real estate	23		
24	Schedule B — Stocks and bonds	24		
25	Schedule C — Mortgages, notes, cash, and bank deposits	25		
26	Schedule D — Insurance on the decedent's life	26		
27	Schedule E — Jointly owned property	27		
28	Schedule F — Other miscellaneous property	28		
29	Schedule G — Transfers during decedent's life	29		
30	Schedule H — Powers of appointment	30		
31	Schedule I — Annuities	31		
32	Total *(add lines 23 through 31)*	32		
33a	Enter the amount from Form ET-417, if any, for the exclusion for a family-owned business	33a		
33b	Enter the amount from Form ET-418, or federal Schedule U if any, for the exclusion for land subject to a qualified conservation easement	33b		
33c	Enter the amount from Form ET-419, if any, for assets excludible from the New York gross estate for victims of Nazi persecution	33c		
33d	Total of exclusions *(add lines 33a, 33b, and 33c)*	33d		
33e	* Enter the net amount of additions (or subtractions) from page 3, line 69	33e		
33f	Add or subtract line 33e to/from the amount on line 33d	33f		
34	**New York adjusted gross estate** *(add or subtract line **33f** to/from the amount on line **32**)*	34		

Computations

35	For resident decedent *(enter amount from page 3, line 70)*	35		
36a	New York gross estate for resident decedent *(subtract line 35 from line 34)*	36a		
36b	New York gross estate for nonresident decedent *(enter amount from page 3, line 71c)*	36b		
37	Divide line 36a or 36b by line 34 *(round the decimal to four places; cannot be more than 1.0000)*	37		

Deductions *(see instructions)* **Note:** To claim a deduction for principal residence, complete Schedule 5 on page 4.

38	Schedule J — Funeral expenses and expenses incurred in administering property subject to claims	38		
39	Schedule K — Debts of decedent, including mortgages and liens	39		
40	Schedule L — Net losses during administration and expenses incurred in administering property not subject to claims	40		
41	Add lines 38, 39, and 40	41		
42	Family-owned business interests deduction, from Form ET-417-D, or federal Schedule T	42		
43	Add lines 41 and 42	43		
44	Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M	44		
45	* Enter amount, if any, from page 4, line 72	45		
46	New York bequests to surviving spouse *(line 44 and add or subtract line 45)*	46		
47	Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O	47		
48	* Enter amount, if any, from page 4, line 73	48		
49	New York charitable deduction *(line 47 and add or subtract line 48)*	49		
50	Deduction for principal residence *(from line 74)*	50		
51	Total New York allowable deductions *(add lines 43, 46, 49, and 50; also enter on page 1, line 2)*	51		

*** For use only when a federal estate tax return, Form 706, is attached.**

52 At time of death decedent was: ☐ Single ☐ Legally separated ☐ Divorced — Date _____

☐ Widow/widower — Name of deceased spouse _____ SS# _____
Date of death _____

☐ Married — Name of surviving spouse _____

Election of marital deduction for noncitizen spouse — If the surviving spouse is not a citizen of the United States, and a marital deduction is elected for New York estate tax purposes, both the executor and the surviving spouse must signify by signing below:

Executor's signature	Date	Surviving spouse's signature	Date

Estate of	Social security number

Check the *Yes* or *No* box for each question.

		Yes	No
53	Do you elect a marital deduction for qualified terminable interest property under section 955(c) (QTIP)?		
54	Are you making any of the following elections? *(If Yes, also check applicable box or boxes below)*		
	a Special use valuation under section 954-a of the Tax Law. a		
	b Exclusion for land subject to a qualified conservation easement under section 954-b of the Tax Law *(see instructions)* b		
	c Exclusion for a family-owned business under section 954-c of the Tax Law *(complete and attach Form ET-417)* c		
	d Deduction for family-owned business interests under section 955(g) of the Tax Law *(see instructions)* d		
55	Do you elect to pay the tax in installments as described in IRC section 6166 (NY 997)? If *Yes*, attach Form ET-415 in duplicate		
56	Did the decedent, at the time of death, own any interest in a partnership or unincorporated business; own stock in an inactive or closely held business; or have in interest in any commercial property or incorporated business?		
57	Does the gross estate contain any IRC section 2044 property?		
58	Was there any insurance on the decedent's life, or were there any annuities or lump sum distributions that are not included on the return as part of the gross estate?		
59	Was the decedent a plaintiff in any litigation at the time of death, or is there any litigation pending or contemplated on behalf of the decedent? *(see instructions)*		
60	At the time of the decedent's death, did there exist any trusts created by the decedent, or did the decedent possess a power over, a beneficial interest in, or a trusteeship of, any trust created by another?		
61	Are there any assets wholly or partially excluded from the gross estate other than jointly-held assets with the surviving spouse?		
62	Did the decedent at the time of death own any artwork, stamp collections, coin collections or other collections?		

Schedule 1 — Adjustments to federal gross estate

		Additions	Subtractions
63	Property subject to a limited power of appointment created before September 1, 1930, includable in the New York estate under section 957 of the Tax Law	63	
64	Federal gift tax, if any, included on Schedule G of federal Form 706		64
65	New York State gift tax, if any, paid by decedent or decedent's estate for gifts made by decedent or spouse within three years of decedent's death	65	
66	Enter the **full** value of property included in the federal gross estate under the provisions of section 2044 of the IRC (QTIP)		66
67	Enter the **full** value of property includable in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law	67	
68	Totals *(add lines 63, 65, and 67 in* Additions *column and add lines 64 and 66 in* Subtractions *column)*	68	
69	Net difference - plus or minus *(enter here and on page 2, line 33e)*	69	

Schedule 2 — Adjustments to determine the New York gross estate of a resident or nonresident decedent

For a resident decedent: List each item of real and tangible personal property located **outside** New York State, including the item number and the schedule on which it is listed *(do not include bank accounts or other intangible assets located outside New York State)*. Attach additional sheets if necessary.

70	Total value of property located outside New York State (listed above) for a resident decedent *(enter here an on page 2, line 35)*	70

For a nonresident decedent: List each item of real property and tangible personal property located in New York State, that is required to be included in the New York gross estate. Indicate the item number and the schedule on which it is listed. **Do not include** bank accounts or other intangible assets located in or outside New York State. Property in a QTIP Trust that is not required to be included in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law, should also be excluded.

71a	Total value of property located in New York State listed above for a nonresident decedent	71a
71b	Real property and tangible personal property within New York State, that is included in the amount on lines 33a, 33b, or 33c	71b
71c	Total value of property includable in the New York gross estate of a nonresident *(subtract line 71b from line 71a; enter here and on page 2, line 36b)*	71c

Schedule 3 — Adjustment to federal marital deduction

If an addition to, or subtraction from, the federal marital deduction is required:

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment *(see instructions)*. Also subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to the surviving spouse.
Note: If you are making adjustments to claim the marital deduction for a surviving spouse who is not a citizen of the United States, both the executor and the surviving spouse must sign in the space provided in item 52 on the bottom of page 2.

72 Total value of property listed on this schedule *(if negative amount, enter minus sign; enter here and on page 2, line 45)* ...	**72**		

Schedule 4 — Adjustment to federal deduction for charitable, public, and similar gifts and bequests

If a addition to, or subtraction from, the federal marital deduction is required:

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment *(see instructions)*. Include as an addition property passing under limited power of appointment created before September 1, 1930, that passes or has passed to a qualified charitable organization, if such property is included in the amount on line 63, page 3 (Tax Law, section 957(c)). Subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to a qualified charitable organization.

73 Total value of property listed on this schedule *(if negative amount, enter minus; enter here and on page 2, line 48)*	**73**		

Schedule 5 — Deduction for principal residence (for the estate of a decedent whose date of death is on or after June 8, 1995)

a.	Value of principal residence as reported on Schedule A, B, E (Part II only), F, or G			**a**	
b.	Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, L, M, and N:				
	Administration expenses *(from Schedules J and L)*				
	Debts of decedent *(from Schedule K)*				
	Bequests to spouse (marital deduction) *(from Schedule M)*				
	Charitable bequests *(from Schedule N or federal Schedule O)*				
	Total deductions *(add items above)*			**b**	
c.	Net value of principal residence *(subtract line b from line a)*			**c**	
d.	Maximum allowable deduction			**d**	250,000 00
74	Deduction for principal residence *(enter the lesser of line c or line d; enter here and on line 50)*			**74**	

If an attorney or authorized representative is listed on page 1, he or she must complete the following declaration:

I declare that I am a *(check one or more)* ☐ attorney; ☐ certified public accountant; ☐ enrolled agent; or ☐ public accountant enrolled with the New York State Education Department;
and agree to represent the executor for the estate, and I am authorized to receive tax information regarding this estate.

Signature of authorized representative	Date

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information on which preparer has any knowledge. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on the front of this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date

Preparer's name	Signature of preparer other than executor	Date

Address of preparer	City	State	ZIP code

For office use only

New York State Department of Taxation and Finance

Tentative Payment of Estate Tax

ET-130 (7/04)

Decedent's last name	First name	Middle initial	Social security number
Address of decedent at time of death *(number and street)*			Date of death / Check box if copy of death certificate is attached *(see inst.)* ☐
City, village, or post office	State	ZIP code	County of residence

If the decedent was a nonresident of New York State on the date of death, check this box and attach completed Form ET-141, *New York State Estate Tax Domicile Affidavit* ☐

Executor: If you are submitting *Letters Testamentary* or *Letters of Administration* with this form, indicate in this box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***.

Attorney's or authorized representative's last name	First name	MI	Check box if POA is attached ☐	Executor's last name	First name	Middle initial
In care of *(firm's name)*				If more than one executor, check box *(see instructions)* ☐		
Address of attorney or authorized representative				Address of executor		
City, village, or post office	State		ZIP code	City, village, or post office	State	ZIP code
SSN or PTIN of attorney or authorized rep.	Telephone number ( )			Social security number of executor	Telephone number ( )	

Computation of tentative payment

1	Estimated value of gross estate *(see instructions)*	1.	
2	Estimated deductions *(see instructions)*	2.	
3	Estimated taxable estate for New York *(subtract line 2 from line 1)*	3.	
4	Estimated net estate tax for New York *(see instructions)*	4.	
5	Amount previously remitted, if any	5.	
6	Amount remitted with this form *(make check or money order payable to* **Commissioner of Taxation and Finance)**	6.	

Attach check or money order here.

Instructions

General instructions

Purpose of Form ET-130

Form ET-130 should only be used to make a tentative payment of estate tax.

Extension of time to file and/or pay the estate tax.

If you need an extension of time to file the estate tax return or pay the estate tax, or both, file Form ET-133, *Application for Extension of Time to File and/or Pay Estate Tax*. You must file Form ET-133 not later than nine months after the decedent's date of death. The estate may also make a tentative payment of the estate tax with Form ET-133, when it requests an extension of time to file the return or an extension of time to pay the tax.

Interest and penalty

Interest

Underpayment of tax — To avoid the assessment of interest, you must pay the total tax as finally determined within nine months of the date of death, even if you received an extension of time to file the return. Interest is compounded daily, and the rate is adjusted quarterly.

Penalty

Late payment penalty — If you do not pay the tax when due, you will be charged a penalty of ½% of the unpaid portion of the total tax shown on the return for each month or part of a month the tax remains unpaid. It will be computed from the due date to the date of payment, up to a maximum of 25% (New York State Tax Law sections 990 and 685(a)(2)). This penalty is in addition to the interest charged for late payments, and may be waived if you attach an explanation showing reasonable cause for paying late.

Decedent information

Enter the name of the decedent (last name first), home address at the time of death, social security number, date of death (month, date, and year), and county of residence. If you have not submitted a copy of the death certificate, check the box and attach a copy. If the decedent was not a resident of New York State at the time of death, check the box and attach a completed Form ET-141, *New York State Estate Tax Domicile Affidavit*, if one was not submitted previously.

Attorney/representative information

If the estate is represented by an attorney, accountant, or other authorized representative, and a Form ET-14, *Estate Tax Power of Attorney*, has not been submitted previously, you may submit one at this time by attaching it to this form and checking the POA box next to the attorney's/representative's name above.

Instructions *(continued)*

Executor information

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

If an executor has not been appointed, this form may be filed by a person having knowledge of all the assets in the decedent's estate. This person must also enter his or her name, address, and social security number in the area provided for the executor.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers, and phone numbers. In the area provided enter the information for an executor who is a New York State resident, if there is one.

Note: If letters testamentary or letters of administration have been obtained from surrogate's court but not submitted, attach them to this form and indicate in the space provided the type of letters you are submitting.

Specific instructions

Line 1 — Refer to federal Form 706, page 1, Part 2, line 1. If the decedent was not a United States citizen or resident, then refer to federal Form 706-NA, page 2, Schedule B, line 1. If the decedent died before February 1, 2000, then refer to Form ET-90, page 1, line 1.

Line 2 — Refer to federal Form 706, page 1, Part 2, line 2. If the decedent was not a United States citizen or resident, then refer to federal Form 706-NA, page 2, Schedule B, line 7. If the decedent died before February 1, 2000, then refer to Form ET-90, page 1, line 2.

Line 4 — Refer to Form ET-706 and ET-706-I. If the decedent died before February 1, 2000, then refer to Form ET-90, page 1, line 19a.

Where to file

Mail this form and your payment to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556.**

Note: If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

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Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

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For office use only

New York State Department of Taxation and Finance

Application for Extension of Time To File and/or Pay Estate Tax

ET-133

(5/04)

Decedent's last name	First name	Middle initial	Social security number

Address of decedent at time of death *(number and street)*	Date of death	Mark an X if copy of death certificate is attached *(see inst.)* ☐

City, village, or post office	State	ZIP code	County of residence

If the decedent was a nonresident of New York State on the date of death, mark an **X** in the box and attach completed Form ET-141, *New York State Estate Tax Domicile Affidavit* ..... ☐

Executor: If you are submitting letters testamentary or letters of administration with this form, indicate in this box the type of letters. Enter **L** if regular, **LL** if limited letters. If you are not submitting letters with this form, enter **N**. ☐

Attorney's or authorized representative's last name	First name	MI	Mark an X if POA is attached ☐

In care of *(firm's name)*

Address of attorney or authorized representative

City, village, or post office	State	ZIP code

SSN or PTIN of attorney or authorized rep.	Telephone number
	( )

Executor's last name	First name	Middle initial

If more than one executor, mark an **X** in the box and see *Instructions* ..... ☐

Address of executor

City, village, or post office	State	ZIP code

Social security number of executor	Telephone number
	( )

☐ **Extension of time to file** (Tax Law, section 976(a)(1))
Mark an **X** in this box and, in the space provided below, explain in detail why it is impossible or impractical to file a return within 9 months after the date of the decedent's death *(see instructions on back)*.

Extension date requested
month day year

☐ **Extension of time to pay** (Tax Law, section 976(a))
Mark an **X** in this box and, in the space provided below, explain in detail why payment of the estate tax by the due date (that is, within 9 months of the date of death) will cause undue hardship to the estate. Include documentation of any effort the estate has made to convert assets to pay the tax. If the tax cannot be determined because the size of the estate is unascertainable, mark an **X** here ☐ and attach an explanation *(see instructions on back)*.

Extension date requested
month day year

State in detail why you need an extension. *(Attach additional sheets if necessary.)*

Computation

1	Estimated value of federal gross estate for New York *(include all property, wherever located)*	1.	
2	Estimated deductions *(see instructions for federal Form 706)*	2.	
3	Estimated federal taxable estate for New York *(subtract line 2 from line 1)*	3.	
4	Estimated net estate tax for New York	4.	
5	Amount previously remitted, if any	5.	
6	Amount remitted with this form, if any *(make check or money order payable to* **Commissioner of Taxation and Finance** *and attach to this form)*	6.	

Certification: Under penalties of perjury, I declare that I am either the duly appointed executor or administrator for the above-named estate or, if no executor or administrator has been appointed, a person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return, the attorney or accountant representing such individual, or a person with a power of attorney to act on behalf of the executor, and that, to the best of my knowledge and belief, the information contained on this application is true and correct.

Signature	Date

Instructions

Who may file Form ET-133

The executor who is required to file the estate tax return for the decedent's estate may file Form ET-133 to apply for an extension of time to file or for an extension of time to pay the estate tax, or both, under section 976 of the Tax Law. The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent. Also, an authorized attorney, certified public accountant, or other person holding power of attorney (POA) may use this form to apply for an extension of time on behalf of the executor.

If you have not previously submitted a copy of the death certificate, mark the box and attach a copy to this form.

If letters testamentary or letters of administration have been obtained from surrogate's court but not submitted, attach them to this form and indicate in the space provided the type of letters you are submitting.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers, and phone numbers. In the area provided, enter the information for an executor who is a New York resident, if there is one.

If this application is signed by the authorized representative of the executor, enter the information for that person (attorney, CPA, or person with POA) in the area indicated for attorney or authorized representative.

Note: If an executor has not been appointed, this application may be signed by a person acting as executor who has sufficient knowledge of the estate to file an accurate return. The information (name, address, etc.) for the person acting as executor should be entered in the area provided for the executor. If the application is signed by the authorized representative of a person acting as executor, refer to the information above.

When to file

You must file Form ET-133 not later than nine months after the date of death. However, to avoid penalties if the Tax Department denies your application(s), you should file the application early enough so that the Tax Department can review the application and reply before the estate tax and return are due. We will notify you in writing of the Tax Department's decision. If we approve your application, you must file the return and/or pay the tax by the extended due date(s).

Where to file

Mail this form and your payment (if required) to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556**.

Note: If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Estate tax return due date — The return due date is nine months after the decedent's death. If there is no numerically corresponding day in the ninth month, the last day of the ninth month is the due date. When the due date falls on Saturday, Sunday, or a legal holiday, the due date is the next weekday that is not a legal holiday.

Extension of time to file (Tax Law, section 976(a)(1))

The extension of time to file an estate tax return may not exceed six months unless the executor is out of the country.

The application must establish sufficient cause why it is impossible or impractical for the executor to file a return by the estate tax return due date.

An extension of time to file does not extend the time to pay. Therefore, if the application is for an extension of time to file only, you must show the amount of the estate tax estimated to be due and include a check or money order payable to the ***Commissioner of Taxation and Finance*** with the application (if not previously paid). Write the decedent's social security number and ***Estate tax*** on the check or money order.

Extension of time to pay (Tax Law, section 976(a))

Note: An extension of time to pay does not extend the time to file. You must file the return within nine months after the date of death, unless an extension of time to file has been granted.

A discretionary extension of time to pay for undue hardship under section 976(a)(3) may not exceed four years. For information on an extension of time granted to a closely held business under section 997, see Form ET-415, *Application for Deferred Payment of Estate Tax.*

The application must establish that it is an undue hardship for the executor to pay the full amount of the estate tax by the estate tax return due date (nine months after the date of death). You must document any effort the estate has made to convert assets to pay the tax. Include information on the listing of real estate, loans, marketability of securities, and so forth.

In general, an extension of time to pay will be granted only for the amount of the cash shortage. You must show the amount of the estate tax (attach a copy of the return if it has already been filed; otherwise estimate the tax), the amount of the cash shortage (including a statement of the current assets in the estate and the assets already distributed), a plan for partial payments during the extension period, and the balance due. You must attach a check or money order payable to the ***Commissioner of Taxation and Finance*** for the balance due. Write the decedent's social security number and ***Estate tax*** on the check or money order.

You must pay the part of the estate tax, including the accrued interest, for which the extension of time is granted by the extended due date. If you pay within this period, interest is computed from the date that is nine months after the date of death to the date of payment.

Penalties — Penalties may be imposed for failure to file the estate tax return within the extension period granted, or failure to pay the balance of the estate tax due within the extension period granted.

Bond — If an extension of time to pay is granted, the executor may be required to furnish a bond.

Privacy notification — The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

New York State Department of
Taxation and Finance
Taxpayer Services and Revenue Division
W A Harriman Campus
Albany NY 12227

For Office Use Only

Estate Tax Payment Document

Date: ____/____/____

Installment indicator: ■ _____

Payment for taxpayer ID: ■ ____-___-_____ Associated form type: ■ _____

Date of death: ■ ____/____/____ Associated FTN: ■ _____

Explanation:

☐ Your check, number _____ dated ____/____/____, in the amount of _____, is unprocessible for the following reason: ☐ Insufficient funds ☐ Other _____

Note: Penalty, interest, or both **may** be accumulating. The date your replacement check is received will be the date of payment.

☐ We are enclosing a *Deferred Tax Bill* issued under section 997 of the Tax Law. Keep the bill for your records and forward a remittance for the amount shown to be due on line 5 of this form using the instructions below.

1 Tax	1	■ _____
2 Penalty	2	■ _____
3 Interest	3	■ _____
4 Fee	4	■ _____
5 Total amount due	5	_____

Instructions - Make your remittance payable to the ***Commissioner of Taxation and Finance.***
- Include the name and ID number of the estate, trustee, or distributee on your remittance.
- **Return** this entire form with your remittance to the address below.

cc: file
attorney

Enclosure

ET-300 (10/01)

NEW YORK STATE ESTATE TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

For office use only

New York State Department of Taxation and Finance

Generation-Skipping Transfer Tax Return for Distributions

For distributions made after May 25, 1990, and before January 1, 2007

ET-500
(12/05)

Calendar year

Name of skip-person distributee *(last, first, middle initial)*

SSN of distributee

Name and title of person filing return *(if different from above, see instructions)*

EIN of trust distributee

Address of distributee or person filing return *(number and street or post office box)*

City, village, or post office | State | ZIP code

1 Maximum state generation-skipping transfer tax credit allowable *(see instructions)* ..... × 0.0275 = 1.

Proration of the federal credit for state generation-skipping transfer tax *(complete lines 2, 3, and 4 only if there is real property or tangible personal property located outside New York State, or if the original transferor was a nonresident)*

2 Gross value of New York property included in the taxable distribution for federal generation-skipping transfer tax purposes *(see instr.)* .. 2.

3 Gross value of all property in the taxable distribution for federal generation-skipping transfer tax purposes *(see instructions)* ..... 3.

4 Divide line 2 by line 3 *(round the result to the fourth decimal place)* ..... 4.

5 New York generation-skipping transfer tax *(Multiply line 1 by line 4. If no entries are made on lines 2, 3, and 4, enter the amount from line 1)* ..... 5.

6 Estimated payment *(see instructions)* ..... 6.

7 If line 6 is less than line 5, subtract line 6 from line 5. This is the **amount you owe** ..... 7.

8 If line 6 is greater than line 5, subtract line 5 from line 6. This is the amount to be **refunded to you** ..... 8.

Attach a copy of your federal generation-skipping transfer tax return, Form 706-GS(D), along with all supporting schedules and documents.

Signature of taxpayer or person filing on behalf of taxpayer	Date
Signature of paid preparer	Date
Paid preparer's name	Paid preparer's address

Instructions

General instructions

The New York State generation-skipping transfer (GST) tax applies to distributions and terminations from a trust to a skip person that are not direct skips and occur at the same time as, and as a result of, the death of an individual. Use this form for distributions. For terminations, use Form ET-501. The New York State GST tax rate on taxable distributions and terminations is 2.75%, which is 5% of the federal GST tax rate of 55%. The 55% rate is the same as the maximum federal estate tax rate for dates of death before 2002, and is applicable for federal purposes to any taxable distribution or termination from a trust made before 2002.

The New York rate is the maximum allowed as a federal credit for state GST taxes on taxable distributions and terminations from a trust before 2002. Since New York State does not conform to the change in the federal rate enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001*, the New York rate remains at 2.75% without regard to the date of the generation-skipping transfer.

Purpose of form

Form ET-500 is used by a skip-person distributee to calculate and report the New York State GST tax due on distributions of New York property from a trust, other than direct skips, that are subject to the federal GST tax. The New York State GST tax is limited to those distributions of New York property that occur at the same time as, and as a result of, the death of an individual (see *Specific instructions* on the back page). If you have distributions from more than one trust, you must file a separate return for each trust.

Payment of tax

New York State GST tax becomes due and payable April 15 of the year following the calendar year in which the distributions are made.

Make check or money order payable to ***Commissioner of Taxation and Finance.*** Please write the distributee's name, social security number or the trust's EIN number, and ***Generation-skipping transfer tax*** on the check or money order to help us process the payment.

Instructions *(continued)*

Who must file

In general, anyone who receives a taxable distribution from a trust made after May 25, 1990, must file Form ET-500.

Where to file

NYS GENERATION-SKIPPING TRANSFER TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

Note: If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

When to file

You must file Form ET-500 on or after January 1, but not later than April 15, of the year following the calendar year in which the distributions are made.

Extensions of time to file

If you know that you cannot meet the filing deadline, request an extension of time by writing to the following address:

NYS TAX DEPARTMENT
TTTB — ESTATE TAX SECTION
W A HARRIMAN CAMPUS
ALBANY NY 12227

The time to file will be automatically extended four months if the letter is sent by April 15. **Note:** Filing a request for an extension of time to file does not extend the time for payment of tax. See *Payment of tax* on the front page.

Specific instructions

The taxable amount of the distributions from the trust to the distributee that are not direct skips and that occur at the same time as, and as a result of, the death of an individual are multiplied by the tax rate. When there are taxable distributions from the trust that did not occur at the same time as, and as a result of, the death of an individual, those distributions and their related expenses are excluded from the calculation for New York State. In calculating the taxable amount subject to the New York tax, the adjusted allowable expenses must be allocated. The trustee must supply the distributee with the calculation of the inclusion ratio for each distribution.

Note: Since New York State GST tax does not conform to the change in the federal GST tax exemption enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001*, the lifetime GST tax exemption used in the numerator of the calculation of the inclusion ratio is limited to $1,140,000 for transfers made in 2004, $1,170,000 for transfers made in 2005, and $1,200,000 for transfers made in 2006. These amounts differ from the federal lifetime GST exemption amount of $1,500,000 for transfers made in 2004 and 2005, and $2,000,000 for transfers made in 2006, 2007, and 2008.

The distributee must attach a schedule showing how the taxable amount for New York State was computed.

Line 1 — In the first box, enter the total of the taxable amounts of the taxable distributions to the distributee that occurred at the same time as, and as a result of, the death of an individual. Multiply this amount by the factor of 0.0275 and enter the result in the second box.

Line 2 — Enter the value (on the date of distribution) of the New York property that was included in the taxable distribution. The term *New York property* includes real property and tangible personal property having an actual situs in New York State; intangible personal property within the state employed in carrying on a trade, business, or occupation in New York State; and intangible personal property if the original transferor was a resident of New York State at the time of original transfer.

Line 3 — Enter the value (on the date of distribution) of all property included in the generation-skipping transfer from the trust, including the value of the New York property.

Line 6 — Enter the amount of any estimated payments.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

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For office use only

New York State Department of Taxation and Finance

Generation-Skipping Transfer Tax Return for Terminations

For distributions made after May 25, 1990, and before January 1, 2007

ET-501 (12/05)

Calendar year

Name of trust | EIN of trust

Name of trustee filing return | Address of trustee

Name and acting capacity of person filing return | Address

1 Maximum state generation-skipping transfer tax credit allowable *(see instructions)* ..... x 0.0275 = 1.

Proration of the federal credit for state generation-skipping transfer tax *(complete lines 2, 3, and 4 only if there is real property or tangible personal property located outside New York State, or if the original transferor was a nonresident)*

2 Gross value of New York property included in the taxable termination for federal generation-skipping transfer tax purposes *(see instr.)* .... 2.

3 Gross value of all property included in the taxable termination for federal generation-skipping transfer tax purposes *(see instr.)* ..... 3.

4 Divide line 2 by line 3 *(round the result to the fourth decimal place)* ..... 4.

5 New York generation-skipping transfer tax *(Multiply line 1 by line 4. If no entries are made on lines 2, 3, and 4, enter the amount from line 1)* ..... 5.

6 Estimated payment *(see instructions)* ..... 6.

7 If line 6 is less than line 5, subtract line 6 from line 5. This is the **amount you owe** ..... 7.

8 If line 6 is greater than line 5, subtract line 5 from line 6. This is the amount to be **refunded to you** ..... 8.

Attach a copy of your federal generation-skipping transfer tax return, Form 706-GS(T), along with all supporting schedules and documents.

Signature of taxpayer or person filing on behalf of taxpayer	Date
Signature of paid preparer	Date
Paid preparer's name	Paid preparer's address

Instructions

General instructions

The New York State generation-skipping transfer (GST) tax applies to distributions and terminations from a trust to a skip person that are not direct skips and occur at the same time as, and as a result of, the death of an individual. Use this form for terminations. For distributions, use Form ET-500. The New York State GST tax rate on taxable distributions and terminations is 2.75%, which is 5% of the federal GST tax rate of 55%. The 55% rate is the same as the maximum federal estate tax rate for dates of death before 2002, and is applicable for federal purposes to any taxable distribution or termination from a trust made before 2002.

The New York rate is the maximum allowed as a federal credit for state GST taxes on taxable distributions and terminations from a trust before 2002. Since New York State does not conform to the change in the federal rate enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001*, the New York rate remains at 2.75% without regard to the date of the generation-skipping transfer.

Purpose of form

Form ET-501 is used by a trustee to calculate and report the New York State GST tax due on certain trust terminations, other than direct skips, that are subject to the federal GST tax. The New York State GST tax is limited to those terminations that include New York property and that occur at the same time as, and as a result of, the death of an individual (see *Specific instructions* on the back page).

Payment of tax

New York State GST tax becomes due and payable April 15 of the year following the calendar year in which the termination occurs.

Make check or money order payable to ***Commissioner of Taxation and Finance.*** Please write the trust's name, EIN number, and ***Generation-skipping transfer tax*** on the check or money order to help us process the payment.

Instructions *(continued)*

Who must file

In general, the trustee of any trust that has a taxable termination after May 25, 1990, must file Form ET-501.

Where to file

NYS GENERATION-SKIPPING TRANSFER TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

Note: If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

When to file

You must file Form ET-501 on or after January 1, but not later than April 15, of the year following the calendar year in which the termination occurs.

Extensions of time to file

If you know that you cannot meet the filing deadline, request an extension of time by writing to the following address:

NYS TAX DEPARTMENT
TTTB — ESTATE TAX SECTION
W A HARRIMAN CAMPUS
ALBANY NY 12227

The time to file will be automatically extended four months if the letter is sent by April 15. **Note:** Filing a request for an extension of time to file does not extend the time for payment of tax. See *Payment of tax* on the front page.

Specific instructions

The inclusion ratio amounts for all terminations from the trust that are not direct skips and that occur at the same time as, and as a result of, the death of an individual are multiplied by the tax rate. The inclusion ratio amount is the result of multiplying the taxable amount (after expenses) of the terminations by the inclusion ratio. The trustee must figure the inclusion ratio for each termination, and different ratios must be shown on separate Schedules A.

Note: Since New York State GST tax does not conform to the change in the federal GST tax exemption enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001,* the lifetime GST tax exemption used in the numerator of the calculation of the inclusion ratio is limited to $1,140,000 for transfers made in 2004, $1,170,000 for transfers made in 2005, and $1,200,000 for transfers made in 2006. These amounts differ from the federal lifetime GST exemption amount of $1,500,000 for transfers made in 2004 and 2005, and $2,000,000 for transfers made in 2006, 2007, and 2008.

When there are taxable terminations that did not involve New York property or did not occur at the same time as, and as a result of, the death of an individual, those terminations and their related expenses are excluded from the calculation for New York State. In cases where there are multiple terminations, some of which are not taxable for New York State, the trustee must attach a schedule showing how the inclusion ratio amounts for New York State were computed.

Line 1 — In the first box, enter the total of the inclusion ratio amounts of the taxable terminations that occurred at the same time as, and as a result of, the death of an individual. Multiply this amount by the factor of 0.0275 and enter the result in the second box.

Line 2 — Enter the value (on the date of termination) of the New York property that was included in the taxable termination. The term *New York property* includes real property and tangible personal property having an actual situs in New York State; intangible personal property within the state employed in carrying on a trade, business, or occupation in New York State; and intangible personal property if the original transferor was a resident of this state at the time of original transfer.

Line 3 — Enter the value (on the date of termination) of all property included in the taxable termination, including the value of the New York property.

Line 6 — Enter the amount of any estimated payments.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
For estate tax information:	1 800 641-0004
From areas outside the U.S. and outside Canada:	(518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 641-0004.

For office use only

New York State Department of Taxation and Finance

New York State Estate Tax Return

For an estate of an individual who died on or after February 1, 2000 and before January 1, 2007

ET-706

(4/06)

Check here if this is an amended return ☐

Decedent's last name	First name	Middle initial	Social security number (SSN)

Address of decedent at time of death *(number and street)*	Date of death	Check box if copy of death certificate is attached *(see instr.)* ☐

City, village, or post office	State	ZIP code	County of residence

If the decedent was a nonresident of New York State (NYS) on the date of death, mark an ***X*** in this box and attach a completed Form ET-141, *New York State Estate Tax Domicile Affidavit.* ☐

Employer identification number (EIN) of the **estate**

Name and EIN of any **trusts** created or funded by the will

Executor – If you are submitting *Letters Testamentary* or *Letters of Administration* with this form, indicate in this box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***.

Surrogate's court – If a proceeding for probate or administration has commenced in a surrogate's court in NYS, enter county.

Attorney's or authorized representative's last name	First name	MI	Executor's last name	First name	MI

In care of *(firm's name)*	Check box if POA is attached ☐	If more than one executor, check box *(see instructions)* ☐

Address of attorney or authorized representative	Address of executor

City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code

SSN or PTIN of attorney or authorized rep.	Telephone number ( )	Social security number of executor	Telephone number ( )

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, check this box and complete Schedule 3 on page 2 *(see Form ET-706-I,* Instructions for Form ET-706) ..... ☐

Installment payments of tax for closely held business — Do you elect to pay the tax in installments as described in IRC section 6166 (NYS Tax Law section 997)? If *Yes*, attach Form ET-415 ..... ☐ Yes ☐ No

If releases of lien are needed, attach Form(s) ET-117 *(see instructions)* and enter the number of counties here .....

a Is a federal estate tax return (either federal Form 706 or 706-NA) required to be filed with the IRS *(see instr.)*? ..... ☐ Yes ☐ No

Note: You must submit a completed federal estate tax return with this return, even when you are not required to file with the federal Internal Revenue Service.

b Taxable estate for NYS *(from page 3, Schedule A, line 26, or page 4, Schedule B, line 43)* .....

c Gross federal estate tax for NYS *(from page 3, Schedule A, line 31, or page 4, Schedule B, line 48)* .....

Tax computation

1	NYS credit for state death taxes ***(from page 3, Schedule A, line 36, or page 4, Schedule B, line 51)***	1.	
2	If there is property outside NYS that is included in the federal gross estate, see instructions; otherwise enter ***0*** here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8	2.	
3	**Residents** enter amount from page 2, Sch. 1, line 14; **nonresidents** enter amount from page 2, Sch. 2, line 19	3.	
4	Total gross estate, less exclusion, for NYS *(from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)* ...	4.	
5	Divide line 3 by line 4 *(round the result to the fourth decimal place).* The result should not be greater than 1.0	5.	
6	Multiply the amount on line 1 by the decimal on line 5 *(round to nearest cent)*	6.	
7	Enter the lesser of line 2 or line 6, if any; otherwise enter ***0***	7.	
8	NYS estate tax *(subtract the amount on line 7 from the amount on line 1)*	8.	
9	Prior tax payments to NYS, if any *(attach a schedule of dates and amounts)*	9.	
10	If line 9 is less than line 8, subtract line 9 from line 8. This is the **amount you owe**	10.	
11	If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be **refunded to you**	11.	

If an attorney or authorized representative is listed above, he or she must complete the following declaration.

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am *(check all that apply):*

☐ an attorney ☐ a certified public accountant ☐ an enrolled agent

☐ a public accountant enrolled with the NYS Education Department

Signature of attorney or authorized representative	Date

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date

Print name of preparer other than executor	Signature of preparer other than executor	Date

Address of preparer	City	State	ZIP code

Schedule 1 — Resident

List below each item of real and tangible personal property **located outside NYS** that is included in the federal gross estate. Include the item number, the schedule of federal Form 706 on which it was reported, and the reported value of the property.

Item number	Description	Value

12	Total value of property listed above	**12.**	
13	Property subject to a limited power of appointment created before September 1, 1930, includable in the NYS gross estate under NYS Tax Law section 957, if any *(see instructions)*	**13.**	
14	Subtract line 13 from line 12; enter the result here and on line 3 on the front page of this form	**14.**	

Schedule 2 — Nonresident

15	Total gross estate for NYS *(from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)*	**15.**	

List below each item of real and tangible personal property **located in NYS.** Include the item number, the schedule of federal Form 706 or 706-NA on which it was reported, and the reported value of the property.

Item number	Description	Value

16	Total value of property listed above	**16.**	
17	Property subject to a limited power of appointment created before September 1, 1930, includable in the NYS gross estate under NYS Tax Law section 957, if any *(see instructions)*	**17.**	
18	Add lines 16 and 17	**18.**	
19	Subtract line 18 from line 15; enter the result here and on line 3 on the front page of this form	**19.**	

Schedule 3 — Description of litigation or cause of action

In the area provided below, describe any litigation in which the decedent was a plaintiff, or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation *(see Form ET-706-I,* Litigation information).

This return **must be filed within nine months** after the date of death unless an extension of time to file the return has been granted.

Mail your return and payment (if any) to: **NYS ESTATE TAX, PROCESSING CENTER, PO BOX 5556, NEW YORK NY 10087-5556**

If you use a private delivery service, you must mail the return and payment to a different address listed in Publication 55 (*see* Private Delivery Services *in the instructions*)

Reminders: Sign the front page of this return. If there is an amount due on line 10, make check payable to the ***Commissioner of Taxation and Finance.*** Attach a completed copy of the federal estate tax return along with any accompanying schedules and supplementary information.

Before completing Schedule A or B, see *Schedule A or B* on page 4 of Form ET-706-I.

Schedule A — Computation of federal estate tax for NYS and maximum NYS credit for state death taxes

Note: References to lines on federal Form 706 are to the August 2005 version of that form, except as noted in Form ET-706-I.

20	Amount from federal Form 706, page 3, Part 5, line 10	**20.**		
21	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, and the exclusion qualifies for NYS estate tax purposes, enter the amount from federal Form 706, page 3, Part 5, line 11	**21.**		
22	Total gross estate, less exclusion, for NYS *(subtract line 21 from line 20; also enter this amount on line 4 on the front page of this form)*	**22.**		
23	Total allowable federal deductions *(from federal Form 706, page 1, Part 2, line 2)*	**23.**		
24	Family-owned business interest deduction elected for NYS **- for dates of death after 2003 only** *(see instr.)*	**24.**		
25	Total allowable deductions for NYS *(add lines 23 and 24)*	**25.**		
26	Taxable estate for NYS *(subtract line 25 from line 22; enter here and on item b on the front page of this form)*	**26.**		
27	Adjusted taxable gifts *(from federal Form 706, page 1, Part 2, line 4)*	**27.**		
28	Add lines 26 and 27	**28.**		
29	Tentative tax on amount on line 28 *(from Table A on page 4 of this form)*	**29.**		
30	Total federal gift tax payable *(from line 5 of* Line 30 worksheet *below)*	**30.**		
31	Gross federal estate tax for NYS *(subtract line 30 from line 29; enter here and on item c on the front page of this form)*	**31.**		
32	Maximum NYS unified credit *(see instructions; do not enter more than $345,800)*	**32.**		
33	Adjustment to unified credit *(from federal Form 706, page 1, Part 2, line 10)*, if any	**33.**		
34	Allowable NYS unified credit *(subtract line 33 from line 32)*	**34.**		
35	Subtract line 34 from line 31 *(if zero or less, enter **0**)*	**35.**		
36	Amount of maximum NYS credit for state death taxes from Table B on page 4 of this form *(if more than the amount on line 35, enter the line 35 amount here and on line 1 on the front page of this form)*	**36.**		

Line 30 worksheet — federal gift tax on gifts made after 1976 – for dates of death after 2001

For dates of death after 2001, the maximum federal estate tax rates are reduced. Since the prior rate schedule (Table A on page 4) is used to calculate the NYS estate tax, the recalculation of the amount on federal Form 706 (8/05), page 1, Part 2, line 7, may result in a larger amount reportable on line 30 of Schedule A. A larger amount on line 30 results in a lower gross tax on line 31 and possibly a lower NYS estate tax overall.

If the date of death was before 2002, do not complete this worksheet. Instead, enter on line 30 of Schedule A the amount from federal Form 706, page 1, Part 2, line 9.

Columns b and c — In addition to gifts reported on federal Form 709, *United States Gift (and Generation-Skipping Transfer) Tax Return*, you must include in these columns any taxable gifts in excess of the annual exclusion that were not reported on federal Form 709.

Column d — Tax payable as used here may not necessarily reflect tax actually paid. Figure tax payable only on gifts made after 1976. Do not include any tax paid or payable on gifts made before 1977. Pre-1977 gifts are listed only to exclude them from the calculation.

To figure the tax payable, enter the amount for the appropriate year from column c of the worksheet on federal Form 709, page 1, Part 2, line 1. Enter the amount from column b on federal Form 709, page 1, Part 2, line 2. Using Table A, *Unified rate schedule,* on page 4, complete federal Form 709, page 1, Part 2, through line 6 and enter that amount in column d below for each year.

Column e — To figure the unused unified credit (applicable credit amount), use the unified credit (applicable credit amount) in effect for the year the gift was made. This amount should be on the federal Form 709, page 1, Part 2, line 12, that was filed for the gift.

Note: For columns a, b, and c, and lines 2 and 4, enter amounts from federal *Instructions for Form 706 (8/05)*, page 5, Line 7 Worksheet.

a Calendar year or calendar quarter	b Total taxable gifts for prior periods *(from federal* Instructions for Form 706 (8/05), *page 5, Line 7 Worksheet, column b)*	c Taxable gifts for this period *(from federal* Instructions for Form 706 (8/05), *page 5, Line 7 Worksheet, column c)*	d Tax payable using Table A *(see page 4 of this form)*	e Unused unified credit (applicable credit amount for this period) *(see instructions above)*	f Tax payable for this period *(subtract column e from column d)*
Total pre-1977 taxable gifts *(from federal* Instructions for Form 706 (8/05), *page 5, Line 7 Worksheet, column b)*					

1	Total gift taxes payable on gifts made after 1976 *(combine the amounts in column f)*	**1.**	
2	Gift taxes paid by the decedent on gifts that qualify for special treatment *(from federal* Instructions for Form 706 (8/05), *page 5, line 2, Line 7 Worksheet)*	**2.**	
3	Subtract line 2 from line 1	**3.**	
4	Gift tax paid by decedent's spouse on split gifts included on federal Form 706, Schedule G *(from federal* Instructions for Form 706 (8/05), *page 5, line 4, Line 7 Worksheet)*	**4.**	
5	Add lines 3 and 4 *(enter here and on Schedule A, line 30, above)*	**5.**	

Schedule B — Computation of federal estate tax for NYS and maximum NYS credit for state death taxes

Note: References to lines on federal Form 706-NA are to the September 2005 version.

37	Amount from federal Form 706-NA, page 2, Schedule B, line 1	**37.**		
38	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, Form 706-NA, and the exclusion **does not** qualify for NYS estate tax purposes, enter the amount from federal Form 706, page 38, *Schedule U,* line 20	**38.**		
39	Total gross estate, less exclusion, for NYS *(add amounts on lines 37 and 38; enter here and on line 4 on the front page of this form)*	**39.**		
40	Total federal deductions *(from federal Form 706-NA, page 2, Schedule B, line 8)*	**40.**		
41	State death tax deduction *(from Federal Form 706-NA, page 2, Schedule B, line 7)*, if any	**41.**		
42	Total deduction for NYS *(subtract line 41 from line 40)*	**42.**		
43	Taxable estate for NYS *(subtract line 42 from line 39; enter here and on item b on the front page of this form)*	**43.**		
44	Total taxable gifts *(from federal Form 706-NA, page 1, Part II, line 2)*	**44.**		
45	Add lines 43 and 44	**45.**		
46	Tax on amount on line 45 *(from Table A below)*	**46.**		
47	Tax on amount on line 44 *(from Table A below)*	**47.**		
48	Gross federal estate tax for NYS *(subtract line 47 from line 46; enter here and on item c on the front page of this form)*	**48.**		
49	Allowable NYS unified credit *(see instructions)*	**49.**		
50	Subtract line 49 from line 48 *(if zero or less, enter **0**)*	**50.**		
51	Amount of maximum NYS credit for state death taxes from Table B below *(if more than the amount on line 50, enter the line 50 amount here and on line 1 on the front page of this form)*	**51.**		

Table A — Unified rate schedule

If the taxable amount is:

over	but not over	tax is				
$ 0	$ 10,000			18%	of taxable amount	
10,000	20,000	$ 1,800	plus	20%	of amount over	$ 10,000
20,000	40,000	3,800	plus	22%	of amount over	20,000
40,000	60,000	8,200	plus	24%	of amount over	40,000
60,000	80,000	13,000	plus	26%	of amount over	60,000
80,000	100,000	18,200	plus	28%	of amount over	80,000
100,000	150,000	23,800	plus	30%	of amount over	100,000
150,000	250,000	38,800	plus	32%	of amount over	150,000
250,000	500,000	70,800	plus	34%	of amount over	250,000
500,000	750,000	155,800	plus	37%	of amount over	500,000
750,000	1,000,000	248,300	plus	39%	of amount over	750,000
1,000,000	1,250,000	345,800	plus	41%	of amount over	1,000,000
1,250,000	1,500,000	448,300	plus	43%	of amount over	1,250,000
1,500,000	2,000,000	555,800	plus	45%	of amount over	1,500,000
2,000,000	2,500,000	780,800	plus	49%	of amount over	2,000,000
2,500,000	3,000,000	1,025,800	plus	53%	of amount over	2,500,000
3,000,000	10,000,000	1,290,800	plus	55%	of amount over	3,000,000
10,000,000	17,184,000	5,140,800	plus	60%	of amount over	10,000,000
17,184,000	----------	9,451,200	plus	55%	of amount over	17,184,000

Table B worksheet

Adjusted taxable estate for NYS

1. Taxable estate for New York State *(from Schedule A, line 26, or Schedule B, line 43)* ..... 1. $ _____
2. Adjustment 2. 60,000
3. Adjusted taxable estate for New York State *(subtract line 2 from line 1)* ..... 3. _____

Use this amount to compute maximum credit for state death taxes in Table B below.

Table B — Computation of maximum NYS credit for state death taxes

(based on federal adjusted taxable estate for NYS computed using the Table B worksheet above)

If the amount from Table B worksheet, line 3 is:

over	but not over	credit is				
$ 40,000	$ 90,000			0.8%	of amount over	$ 40,000
90,000	140,000	$ 400	plus	1.6%	of amount over	90,000
140,000	240,000	1,200	plus	2.4%	of amount over	140,000
240,000	440,000	3,600	plus	3.2%	of amount over	240,000
440,000	640,000	10,000	plus	4.0%	of amount over	440,000
640,000	840,000	18,000	plus	4.8%	of amount over	640,000
840,000	1,040,000	27,600	plus	5.6%	of amount over	840,000
1,040,000	1,540,000	38,800	plus	6.4%	of amount over	1,040,000
1,540,000	2,040,000	70,800	plus	7.2%	of amount over	1,540,000
2,040,000	2,540,000	106,800	plus	8.0%	of amount over	2,040,000
2,540,000	3,040,000	146,800	plus	8.8%	of amount over	2,540,000
3,040,000	3,540,000	190,800	plus	9.6%	of amount over	3,040,000
3,540,000	4,040,000	238,800	plus	10.4%	of amount over	3,540,000
4,040,000	5,040,000	290,800	plus	11.2%	of amount over	4,040,000
5,040,000	6,040,000	402,800	plus	12.0%	of amount over	5,040,000
6,040,000	7,040,000	522,800	plus	12.8%	of amount over	6,040,000
7,040,000	8,040,000	650,800	plus	13.6%	of amount over	7,040,000
8,040,000	9,040,000	786,800	plus	14.4%	of amount over	8,040,000
9,040,000	10,040,000	930,800	plus	15.2%	of amount over	9,040,000
10,040,000	----------	1,082,800	plus	16.0%	of amount over	10,040,000

New York State
Department of
Taxation and Finance

Stipulation Reserving Domicile

(Attach a copy of the death certificate)

Surrogate's Court of the State of New York
County of _____

In the matter of the application for

- ☐ Ancillary Letters Testamentary
- ☐ Ancillary Letters of Administration
- ☐ Letters Testamentary (original probate for a nonresident)
- ☐ Letters of Administration (original administration for a nonresident)

of the Estate of _____ (deceased)

Date of death _____
(month/day/year)

Social security number _____

An application having been made to the Surrogate on behalf of the estate of decedent for **(Ancillary)** Letters Testamentary (or of Administration) in the above-entitled proceeding, and the Commissioner of Taxation and Finance not having had an opportunity to investigate the alleged nonresident status of the decedent, and the representatives of the estate having requested the Commissioner, nevertheless, to issue a Waiver of Citation in order to facilitate the granting of such application:

It is hereby stipulated and agreed by and between the undersigned:

(1) that the representatives of said estate will timely file a New York State Estate Tax Return, or such other required document, to determine the New York State estate tax (if any) for which said estate may be liable, and will pay the amount thereof as finally determined; that the issuance of **(Ancillary)** Letters Testamentary (or of Administration) so applied for shall not be an estoppel against the Commissioner of Taxation and Finance on the question of the domicile of the decedent;

(2) that the Commissioner of Taxation and Finance will issue a Waiver of Citation in the above-entitled proceeding in reliance upon the agreement set forth in paragraph (1) hereof; and

(3) that the attorneys for the petitioner shall serve upon the attorney for the Commissioner of Taxation and Finance a copy of the decree herein with Notice of Entry.

Estate

_____
Signature of petitioner's attorney (must be admitted to practice in New York State)

_____ ( )
Date *(month/day/year)* Telephone number

_____
Print name of petitioner's attorney

_____
Firm's name

_____
Mailing address *(number and street or rural route)*

_____
City State ZIP code

Commissioner of Taxation and Finance

by: _____
Signature of attorney for Commissioner of Taxation and Finance

_____
Date *(month/day/year)*

at: (city) _____ New York

ET-20 (1/04)

New York State Department of Taxation and Finance

ET-90.1 (1/00)

New York State Estate Tax Return / Schedules A–D

for estates not required to file federal Form 706

Estate of	Social security number

Schedule A – Real estate *(report jointly owned property on* Schedule E *of Form ET-90.2; attach additional sheets if necessary)*

A Item number	B Description	C Assessed value	D Alternate valuation date	E Alternate value	F Value at date of death
1					
Total from additional sheet(s) attached to this schedule					
1 Total columns E and F – If alternate valuation was elected, enter the total of column E on Form ET-90, page 2, line 23; otherwise, enter the total of column F			1		

Schedule B – Stocks and bonds *(report jointly owned property on* Schedule E *of Form ET-90.2; attach additional sheets if necessary)*

A Item number	B Description	C Unit value	D Alternate valuation date	E Alternate value	F Value at date of death
1					
Total from additional sheet(s) attached to this schedule					
2 Total columns E and F – If alternate valuation was elected, enter the total of column E on Form ET-90, page 2, line 24; otherwise, enter the total of column F			2		

Attach additional sheets if necessary

Schedule C – Mortgages, notes, cash, and bank deposits *(report jointly owned property on* Schedule E *of Form ET-90.2)*

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				
Total from additional sheet(s) attached to this schedule				
3 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 25; otherwise, enter the total of column E		3		

Schedule D – Insurance on the decedent's life

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				
Total from additional sheet(s) attached to this schedule				
4 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 26; otherwise, enter the total of column E		4		

New York State Department of Taxation and Finance

ET-90.2 (1/00)

New York State Estate Tax Return / Schedules E – G

for estates not required to file federal Form 706

Estate of	Social security number

Schedule E – Jointly owned property *(attach additional sheets if necessary)*

Part I – Qualified joint interests *(interests held by the decedent and decedent's spouse as the only joint tenants)* – **Note:** If the surviving spouse is not a citizen of the United States, the interest is not a qualified joint interest and must be reported in Part II below, even when the election provided in section 955(e)(2) of the Tax Law is made.

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				
Total from additional sheet(s) attached to this schedule *(Qualified joint interests)*				
1 Total columns D and E *(Qualified joint interests)*		1		
2 Amounts included in gross estate *(one-half of line 1 total)*		2		

Part II – All other joint interests

A Item number	B Description	C Name of joint tenant and relationship to decedent	D Alternate valuation date	E Alternate value	F Value at date of death
1					
Total from additional sheet(s) attached to this schedule *(All other joint interests)*					
3 Total columns E and F *(All other joint interests)*			3		

Part III – Summary Add *Part I*, line 2 and *Part II*, line 3. If alternate valuation was elected, enter the total of the *Alternate value* column on Form ET-90, page 2, line 27; otherwise, enter the total of the *Value at date of death* column 4

Attach additional sheets if necessary

Schedule F – Other miscellaneous property not reportable under any other schedule

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				
Total from additional sheet(s) attached to this schedule				
5 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 28; otherwise, enter the total of column E	5			

Schedule G – Transfers during decedent's life

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	New York gift tax paid *(under Article 26A)* by the decedent or decedent's estate for all gifts made by the decedent or decedent's spouse within three years before the decedent's death *(section 954(c) - see instructions)*			
2	Transfers made by decedent *(under section 1009 of Article 26A)* in accordance with provisions of IRC sections 2035(a), 2036, 2037 or 2038			
Total from additional sheet(s) attached to this schedule				
6 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 29; otherwise, enter the total of column E	6			

New York State Department of Taxation and Finance

ET-90.3 (1/00)

New York State Estate Tax Return / Schedules H–L

for estates not required to file federal Form 706

Estate of	Social security number

Schedule H – Powers of appointment *(attach additional sheets if necessary)*

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				
Total from additional sheet(s) attached to this schedule				
1 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 30; otherwise, enter the total of column E	1			

Schedule I – Annuities *(attach additional sheets if necessary)*

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				
Total from additional sheet(s) attached to this schedule				
2 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 31; otherwise, enter the total of column E	2			

Schedule J – Funeral expenses and expenses incurred in administering property subject to claims *(attach additional sheets if necessary)*

A Item number	B Description	C Amount claimed as a deduction
1	Funeral expenses — *Identify:* Total funeral expenses	
2	Administration expenses — *Identify:* Total administration expenses	
3	Executor's commissions — *Identify:* Total executor's commissions	
4	Attorney fees — *Identify:* Total attorney fees	
5	Accountant fees — *Identify:* Total accountant fees	
6	Miscellaneous fees — *Identify:* Total miscellaneous fees	
Total from additional sheet(s) attached to this schedule		
3 Total amounts claimed as a deduction *(enter here and on Form ET-90, page 2, line 38)*	3	

Schedule K – Debts of decedent, including mortgages and liens *(attach additional sheets if necessary)*

A Item number	B Debts of decedent	C Amount claimed as a deduction
1	List creditor and nature of claim	
Total from additional sheet(s) attached to this schedule		
4 Total amounts claimed as a deduction	4	
1	List mortgages or liens *(describe)*	
Total from additional sheet(s) attached to this schedule		
5 Total amounts claimed as a deduction	5	
6 Total amount of debts claimed as a deduction *(add lines 4 and 5; enter here and on Form ET-90, page 2, line 39)*	6	

Schedule L – Net losses during administration and expenses incurred in administering property not subject to claims *(attach supplemental schedules; attach additional sheets if necessary)*

A Item number	B Description	C Amount
1	List net losses during administration	
Total from supplemental schedules or additional sheet(s) attached to this schedule		
7 Total net losses during administration	7	
1	List expenses incurred in administering property not subject to claims	
Total from supplemental schedules or additional sheet(s) attached to this schedule		
8 Total expenses incurred in administering property not subject to claims	8	
9 Total *(add lines 7 and 8; enter here and on Form ET-90, page 2, line 40)*	9	

New York State Department of Taxation and Finance

ET-90.4 (1/00)

New York State Estate Tax Return / Schedules M–N

for estates not required to file federal Form 706

Estate of	Social security number

Schedule M – Bequests, etc., to surviving spouse *(attach continuation schedules or additional sheets if necessary)*

Terminable interest (QTIP) marital deduction – If you elect the marital deduction for qualified terminable interest property (QTIP) under section 955(c) of the Tax Law, check the box on Form ET-90, page 3, line 53, and enter on *Part II* below the trust property for which you are claiming the marital deduction.

Marital deduction for noncitizen spouse – If you elect the marital deduction for the surviving spouse who is not a citizen of the United States, sign in the area provided on Form ET-90, page 2, line 52, and enter the property in the appropriate part or parts below.

Did any property pass to the surviving spouse as a result of a qualified disclaimer? (If *Yes*, attach a copy of the written disclaimer required by IRC section 2518(b).) ☐ Yes ☐ No

Election out of QTIP treatment of annuities – Do you elect under section 955(c) of the New York Tax Law (as specified in section 2056(b)(7)(c)(ii) of the IRC) to **not** treat as qualified terminable interest property any joint and survivor annuities that would otherwise be treated as qualified terminable interest property under section 2056(b)(7)? ☐ Yes ☐ No

If you do not elect out of QTIP treatment of the annuities or elect QTIP for some or all of the annuities, enter on *Part II* below the annuities for which you do claim QTIP.

Part I – Property interests that are not subject to a QTIP election

A Item number	B Description of property interests passing to surviving spouse	C Value
1		

Total from continuation schedule(s) or additional sheet(s) attached to this schedule .....

1 Total value of property interests not subject to a QTIP election 1

Part II – Property interests that are subject to a QTIP election

A Item number	B Description of property interests passing to surviving spouse *(describe portion of trust for which allocations have been made)*	C Value
1		

Total from continuation schedule(s) or additional sheet(s) attached to this schedule .....

2 Total value of property interests subject to a QTIP election 2

Part III – Reconciliation

3	Total interests passing to surviving spouse *(add lines 1 and 2 above)*		3
4	New York State estate taxes payable out of property interests listed in Parts I and II above	4	
5	Other states' death taxes and generation-skipping taxes, and federal section 4980A taxes payable out of property interests listed on Part I and II above	5	
6	Expenses payable out of property interests listed on Parts I and II above	6	
7	Value of property passing to surviving spouse that is reported on Form ET-419, and included on line 33c of Form ET-90	7	
8	Add lines 4, 5, 6, and 7		8
9	Net value of property interests listed on Schedule M *(subtract line 8 from line 3; enter here and on Form ET-90, page 2, line 44)*		9

Attach additional sheets if necessary

Schedule N – Charitable, public, and similar gifts and bequests *(attach additional sheets if necessary)*

A Item number	B Name and address of organizations	C Paragraph of will	D Amount
1			

Total from additional sheet(s) attached to this schedule .....

10	Total column D			10
11	New York State estate taxes payable out of property interests listed above	11		
12	Other states' death taxes and generation-skipping taxes, and federal section 4980A taxes payable out of property interests listed above	12		
13	Expenses payable out of property interests listed above	13		
14	Value of property passing to a qualified charitable organization that is reported on Form ET-419, and included on line 33c of Form ET-90	14		
15	Add lines 11, 12, 13, and 14			15
16	Net value of property interests listed above *(subtract line 15 from line 10; enter here and on Form ET-90, page 2, line 47)* ...			16

You may use the space below to show us how you calculated the estate tax due.

New York State Department of Taxation and Finance

Application for Release of Safe Deposit Box
For estates of decedents dying before February 1, 2000

ET-92
(6/99)

Decedent information

Decedent's last name | First | Middle Initial | Social security number

Address of decedent at time of death *(number and street)* | Date of death | Attach a copy of the death certificate

City, village or post office | State | ZIP code | County of residence

On the date of death, decedent was a: ☐ Resident of New York State ☐ Nonresident of New York State

Applicant information

Name of applicant *(last, first, middle initial)* | Relationship to decedent

Address of applicant

City, village or post office | State | ZIP code

Social security number of applicant | Telephone number ( )

Bank information

Name and address of bank where safe deposit box is located | Safe deposit box number(s)

If the box was held jointly in the name of the decedent and another, or a deputy was named, check the appropriate box and enter the name of the other joint tenant or the deputy.

☐ Joint tenant ☐ Deputy

Name

Sign below

Signature of applicant | Date

Instructions

Note: Estates of individuals dying on or after February 1, 2000, are not required to obtain a release of the safe deposit box from the Tax Department.

This form may be filed by an executor, administrator, joint tenant, deputy, the attorney for the estate, the decedent's next of kin, or any person having an interest in the estate who has knowledge of the decedent's assets.

Since other laws may apply to the release of safe deposit boxes, check with your bank or safe deposit company for any additional requirements.

The term executor includes executor, executrix, administrator, administratrix, or personal representative of the decedent's estate. If no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, any person acting in the capacity of executor (by virtue of the fact that that person is in actual or constructive possession of any property of the decedent) may apply for the release of the safe deposit box.

Mail the completed application form to:

NYS TAX DEPARTMENT
TTTB - ESTATE TAX AUDIT - 855
W A HARRIMAN CAMPUS
ALBANY NY 12227

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

New York State Department of Taxation and Finance

Claim for Credit or Refund of New York State Estate Tax

ET-95
(12/96)

Print or type

Decedent's last name	First name and middle initial	Date of death	Decedent's social security number
Executor's last name	First / Middle Initial	Multiple executors Yes ☐ No ☐	Executor's social security number
Address *(number and street)*		*For office use only*	
City, village or post office			
State	ZIP code	Date received	Date closed
Telephone number ( )		Signature	

***Instructions* are on the back.**

1 Total tax paid _____ Amount of credit or refund claim _____

2 Type of claim: ☐ Protective claim ☐ Protest of paid bill **Assessment number** | | | | | | | | | | | |

3 Was the estate required to file a federal estate tax return? ☐ Yes ☐ No

If *Yes*: **A** Does this claim reflect a reduction of the federal taxable estate? ..... ☐ Yes ☐ No

B Was a federal amended return or claim for refund filed? ..... ☐ Yes ☐ No

If you check *Yes*, attach a copy and enter the date filed _____ .

4 Reasons for claim (give a full explanation, including all facts and figures on which your claim is based):

Print or type and attach additional sheets if necessary.

Certification. I certify that this claim and any attachments are to the best of my knowledge and belief true, correct and complete.

Paid Preparer's Use Only				**Sign Here**	
	Preparer's signature	Date	Check if self-employed ☐		Executor's signature
	Firm's name *(or yours, if self-employed)*		Preparer's social security number		Date
	Address		Employer identification number		

Instructions

Use this form to claim a credit or refund of New York State estate tax **only** for the following types of claims:

— protective claim;

— protest of a paid bill that was based on a *Statement of Audit Changes* or *Notice and Demand for Payment of Estate Tax*. If you are responding to a *Notice and Demand for Payment of Estate Tax*, enter your 11-digit assessment number in the space provided on line 2.

File all other claims on Form ET-90, *New York State Estate Tax Return*, and write ***Amended*** at the top of the return.

Claims must include an explanation of each item of deduction or credit claimed and the signature of the executor.

Executor

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate. If no such person is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent.

Power of Attorney

An individual acting for the executor must attach a power of attorney to this form if a power of attorney was not previously submitted.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

Sign this claim and mail to:

NYS TAX DEPARTMENT
ESTATE TAX AUDIT - BUILDING 8
W A HARRIMAN CAMPUS
ALBANY NY 12227

Need Help?

For information, call toll free 1 800 225-5829. **For forms or publications,** call toll free 1 800 462-8100. Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

New York State Department of Taxation and Finance

Estate Tax Waiver Notice

ET-99
(2/05)

Name of bank, corporation, association, governmental entity, brokerage firm *(see instructions)*, insurance, or annuity company holding assets of the decedent

Decedent's last name	First	Middle initial	Social security number	Date of death

Bonds		Stock		Description of asset and account number(s)	Amount	Name of or payable to *(see instructions)*
		Number of shares of:				
Quantity	Denomination	Common	Preferred			

As authorized by the Tax Law, the Commissioner of Taxation and Finance hereby waives notice of the time and place of delivery or transfer by you or your transfer agent of the property described above and consents to the transfer without retention by you or your transfer agent of any tax and interest that may be assessed against this estate pursuant to the Tax Law.

Not valid until stamped

Instructions

Note: Estate tax waivers are not required for property of the estate of an individual whose date of death is on or after February 1, 2000.

You must complete all applicable areas. If an entire investment portfolio account is to be transferred, enter the name of the brokerage firm and the decedent information in the areas provided above. Attach to this form a copy of the portfolio showing the itemized assets on the date of death.

If your broker requires Tax Department validation on the listing sheet that identifies the securities in the portfolio, you must request that validation when you submit the waiver notice. The department will return your validated listing sheet with the waiver notice.

Bonds — Enter the quantity and denomination of bonds.

Stock — Enter the number of shares of common and/or preferred stock.

Description — Enter the bank account number, stock or bond description, brokerage account number (when an entire portfolio account is to be transferred), or kind of policy or annuity.

Amount — Enter the date-of-death value of the stock or bonds, bank account, brokerage account, life insurance, or annuity.

Name of or payable to — Enter the name(s) on the bank accounts, stock, or bonds. If they are in the name of the decedent only, enter ***decedent;*** otherwise, enter the name of the beneficiary or annuitant. If the beneficiary or annuitant is the estate, enter ***estate of decedent.***

If you are requesting a waiver for the estate of an individual whose date of death was before May 26, 1990, submit this form and attachments in duplicate.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

For estate tax information: 1 800 641-0004

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 641-0004.

New York State Department of Taxation and Finance

Release of Lien of Estate Tax

Real property or cooperative apartment

ET-117
(2/05)

A completed Form ET-117 must be mailed with one of the following forms to the address shown on *that* form: Form ET-706, Form ET-90, Form ET-85, Form ET-30, Form TT-385, or Form TT-102. There is no fee for a release of lien.

Name
Address
City, state, ZIP code

Type or print the name and mailing address of the person to whom this form should be returned.

Estate of	
Date of death	County of residence at time of death*

* If the decedent was not a resident of New York State at the time of death, enter *nonresident*.

Complete this section for real property. You may list up to two parcels in the same county; use a separate Form ET-117 for each county. File the validated release of lien with the county clerk or commissioner of deeds.

The book of deeds or liber number, page number, and map number are shown on the recorded deed. The section, block, and lot numbers are shown on the property tax bills.

Book of deeds or liber number	At page number	Map number
Section number	Block number	Lot number
Property address	Street or road	City, town, or village / County

Book of deeds or liber number	At page number	Map number
Section number	Block number	Lot number
Property address	Street or road	City, town, or village / County

Complete this section for cooperative apartments. If you entered real property above, do not complete this section; use a separate Form ET-117.

Also, you must use a separate Form ET-117 for each cooperative corporation and purchaser. Give the validated release of lien to the purchaser.

Name of cooperative corporation			
Address of cooperative apartment	Apartment number(s)	Street or road	
City, town, or village	State	County	ZIP code
Number of shares associated with proprietary lease for apartment(s) listed above			

Pursuant to the provisions of section 249-bb or section 982(c) of the Tax Law, the lien (if any) of the estate tax imposed by Article 10-C or Article 26 of the Tax Law is hereby released with respect to the property described above.

Date	Deputy commissioner

This release is not valid unless the state seal is affixed by the Tax Department to the right of the property description. Each completed description requires a separate seal.

New York State Department of Taxation and Finance

New York State Estate Tax Domicile Affidavit

For estates of decedents dying after May 25, 1990

ET-141
(1/99)

Complete Form ET-141 if it is claimed that the decedent was not domiciled in New York State at the time of death. The fiduciary (executor or administrator), the surviving spouse or a member of the decedent's immediate family who can provide all the information requested below should complete this affidavit.

Answer **all** questions completely. Attach this form to Form ET-90 or Form ET-85.

Decedent's last name	First	Middle initial	Social security number

Address of decedent at time of death *(number and street)*	*Date of death*

City, village or post office	County	State	ZIP code	Country of residence

Age at death	Date of birth	Place of birth

1 If born outside the United States, was the decedent a naturalized citizen of the United States?
If *Yes,* enter (below) the name and address of the court where the decedent was naturalized. ☐ Yes ☐ No

Name and address of court where naturalized

2 Did decedent **ever** live in New York State? ☐ Yes ☐ No If *Yes,* list periods.

3 Did decedent **ever** own, individually or jointly, any interest in real estate located in New York State? ☐ Yes ☐ No If *Yes,* list addresses and periods below *(attach additional sheets if necessary).*

Periods of time - from/to	Addresses of property

4 Did decedent lease a safe deposit box located in New York State at the time of death? ☐ Yes ☐ No
If *Yes,* complete box below. Also, if *Yes,* has it been inventoried? ☐ Yes ☐ No If *Yes,* attach copy of inventory.

Name and address of bank where box is located

5 Provide the following information regarding the residences of the decedent during the last five years preceding death *(attach additional sheets if necessary).*

In New York State			**Outside New York State**		
Period of time from - to	Address	Residence owned - rented other - explain	Period of time from - to	Address	Residence owned - rented other - explain

6 For the five years prior to death, list (1) the Internal Revenue Service Centers and (2) the states or other municipalities where the decedent filed income tax returns *if no income tax returns were filed, enter* ***none).***

Year	Internal Revenue Service Center	State, county, or municipality

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

7 List the states where the decedent was registered to vote during the last five years preceding death *(list latest year first).*

Years		State
From	To	
	Date of death	

If decedent did **not** vote in those five years, when did he or she last vote? Where?

8 List employment or business activities (if any) engaged in by the decedent during the five years preceding the date of death.

In New York State		Outside New York State	
Period of time from - to	Nature of employment or business activities	Period of time from - to	Nature of employment or business activities

9 Was decedent a party to any legal proceedings in New York State during the last five years? ☐ Yes ☐ No If *Yes,* list courts, dates and types of action.

10 Did decedent have a license to operate a business, profession, motor vehicle, airplane or boat? ☐ Yes ☐ No If *Yes,* list below.

License number	Type of license	Date of issuance	Name and location of issuing office

11 Did decedent execute any trust indentures, deeds, mortgages or any other documents describing his or her residence during the last five years preceding death? ☐ Yes ☐ No If *Yes,* attach copy.

12 Was the decedent a member of any church, club or organization? ☐ Yes ☐ No
If *Yes* give name, address and other details. *(Attach additional sheets if necessary.)*

13 What other information do you wish to submit in support of the contention that the decedent was not domiciled in New York State at the time of death? *(Attach additional sheets if necessary.)*

Applicant's last name	**First**	**Middle initial**	**Relationship to decedent**
Address *(number and street)*			Connection with estate
City, village or post office	State		ZIP code

The undersigned states that this affidavit is made to induce the Commissioner of the Department of Taxation and Finance of the State of New York to determine domicile, and that the answers herein contained to the foregoing questions are each and every one of them true in every particular.

Signature of applicant _____

Sworn before me this _____ day of _____ 19 ____

Notary Public, Commissioner of Deeds or Authorized New York State Department of Taxation and Finance employee (no seal required)

_____
Signature

New York State Department of Taxation and Finance

Computation of Credit For Estate Tax on Prior Transfers

For estates of decedents who died after May 25, 1990

ET-190
(6/97)

To claim credit for transfers from more than one transferor to the transferee (present decedent), complete a copy of the front of this form for *each* transferor.

Attach this completed form to the original or amended Form ET-90.

Decedent's last name	First	Middle initial	Social security number	County of residence	**Transferee's** date of death
Transferor's last name	First	Middle initial	Social security number	County of residence	**Transferor's** date of death
Relationship of transferor to transferee			Transferor's New York net estate tax		Date paid

Part I —Transferor's Tax on Prior Transfer

(If transferor's date of death was on or before September 30, 1983, use Part I of Form TT-190.)

1	Enter the gross value of property received by the transferee which was included in the transferor's New York gross estate (exclude property if subject to marital deduction) *(see instructions)*	1
2	If any death taxes were paid out of the transferee's share of the transferor's New York gross estate, enter the amount	2
3	If expenses, mortgages, debts or other obligations of the transferor's estate were paid out of the transferee's share of the transferor's New York gross estate, enter the amount	3
4	Total *(add lines 2 and 3)*	4
5	Net value of transfer *(subtract line 4 from line 1; if the transferee was the sole beneficiary of the prior estate, omit lines 6 through 11 and enter the New York tax assessed on the prior estate on line 12)*	5
6	Transferor's New York taxable estate *(multiply the amount on line 3 of* Form ET-90 *by the decimal on line 37 of that form. If the transferor died on or before May 25, 1990, see instructions)*	6
7	Transferor's federal net estate tax allocated to the New York gross estate	7
8	Transferor's New York net estate tax from line 19a of Form ET-90 (or line 19 without the minimum tax). If the transferor died on or before May 25, 1990, see instructions *(also enter on line 12 below)*	8
9	Other death taxes paid on the transfer of property included in the New York gross estate	9
10	Total *(add lines 7, 8 and 9)*	10
11	Net value of transferor's New York estate (after taxes) *(subtract line 10 from line 6)*	11
12	New York net estate tax on transferor's estate *(from line 8 above)*	12
13	Credit for New York gift tax paid on gifts made by the transferor before 1983 *(see instructions)*	13
14	Credit allowed in transferor's estate for tax on prior transfers from prior transferor(s) who died within 10 years before the death of decedent	14
15	Tax on transferor's estate *(add lines 12, 13 and 14)*	15
16	Transferor's tax on prior transfers *(Divide line 5 by line 11 and multiply the result by line 15; if the transferee was the sole beneficiary, enter the amount from line 15. Enter here and on line 46.)*	16

Part II — Transferee's Tax on Prior Transfer

17	Transferee's New York tax before credit for prior transfers *(see instructions)*			17	
18	Total New York adjusted gross estate of transferee *(see instructions)*	18			
19	Net value of prior transfers from line 5 *(if more than one transferor, see instructions)*	19			
20	Transferee's reduced New York adjusted gross estate *(subtract line 19 from line 18)*			20	
21	New York deductions from Form ET-90, line 43	21			
22	Marital deduction from Form ET-90, line 46, if any *(see instructions)*	22			
23	Deduction for principal residence *(from* Form ET-90, line 50*)*	23			
24	New York charitable bequests *(from* Form ET-90, *line 49)*	24			
25	Charitable deduction proportion $\left(\frac{\text{line 19}}{\text{line 18 minus line 21}} \times \text{line 24}\right)$	25			
26	Reduced charitable deduction *(subtract line 25 from line 24)*	26			
27	Transferee's deductions as adjusted *(add lines 21, 22, 23 and 26)*			27	
28	Transferee's reduced taxable estate *(subtract line 27 from line 20)*			28	
29	New York adjusted taxable gifts *(from* Form ET-90, *line 4)*			29	
30	Total reduced taxable estate *(add lines 28 and 29)*			30	
31	Preliminary tax on reduced taxable estate *(from* Table A *in ET-90-P)*			31	
32	Unified credit *(from* Table B *in ET-90-P)*			32	
33	Net preliminary tax *(subtract line 32 from 31)*			33	
34	Tax attributable to New York adjusted taxable gifts $\left(\frac{\text{Line 29}}{\text{Line 30}} \times \text{Line 33}\right)$			34	
35	Tax not attributable to New York adjusted taxable gifts *(subtract line 34 from line 33)*	35			
36	$\left(\frac{\text{(Line 36a or 36b of Form ET-90) - Line 19 above}}{\text{Line 20 above}} \times \text{Line 35 above}\right)$			36	
37	Tentative tax on reduced taxable estate *(add lines 34 and 36)*			37	
38	Gift tax payable for gifts made after 1982 *(from Form ET-90, line 13)*	38			
39	Agricultural exemption credit *(from Form ET-411)*	39			
40	Credit for closely held businesses *(from Form ET-416)*	40			
41	Credit for gift tax on gifts made before 1983 for estates of transferees who died after June 9, 1994 *(from Form ET-412)*	41			
42	Total credits *(add lines 38 through 41)*			42	
43	Net tax on reduced taxable estate *(subtract line 42 from line 37)*			43	
44	Transferee's tax on prior transfer *(subtract line 43 from line 17)*			44	

Part III — Credit Allowable *(for two transferors, use columns A and B; otherwise, use column A)*

			A	B
45	Transferee's tax *(for one transferor, enter amount from line 44; otherwise, see instructions)*	45		
46	Transferor's tax *(for one transferor, enter amount from page 1, line 16; otherwise, see instructions)*	46		
47	Maximum amount before percentage requirement *(lesser of line 45 or 46; use columns A and B if applicable)*	47		
48	Percentage allowable *(see instructions)*	48	%	%
49	Credit *(multiply line 47 by the percentage on line 48)*	49		
50	Enter the decimal from the transferee's Form ET-90, line 37	50		
51	Multiply line 49 by the decimal on line 50	51		
52	**Total New York credit allowable -** Add line 51, columns A and B (if there were two transferors); enter here and on the transferee's Form ET-90, line 16	52		

Instructions

Use this form to compute credit, less certain reductions, for any estate tax imposed by Article 26 that was paid on the transfer of property **to the present decedent (transferee)** by or from a person **(transferor)** who died within 10 years before or within two years after the transferee's death. Property received from the transferor need not be identified in the estate of the transferee.

If there was no estate tax liability for a transferor's estate, and no credit for estate tax on prior transfers was allowable in the transferor's estate, there is no credit allowable in the transferee's estate for the transfer, even though estate tax was paid on the original transfer to the transferor and the original transferor died within 10 years of the present decedent.

The credit may be limited by section 959(d) of the New York State Tax Law so that it does not reduce the New York estate tax below the maximum allowable federal credit for state death taxes paid. See the instructions for line 52.

Part I — Transferor's Tax on Prior Transfer

Note: If the **transferor's** date of death was before September 30, 1983, use Form TT-190, Part I.

A photocopy of Form ET-90 or Form TT-385, *New York State Estate Tax Return,* Form TP-394 or Form TP-394.1, *Surrogate's Order Fixing Tax,* Form TP-392.1, *Supplemental Order Fixing Tax on Consent,* Form TT-141A, *Domicile Affidavit,* or Form TT-102, *Resident Affidavit,* covering assessment of tax on the transferor's estate, must accompany a claim for credit.

Line 1 — If the transferor was domiciled in New York State, enter the value of all property, including interests in property, received by the transferee from the transferor, except real property and tangible personal property located outside New York State, and property subject to the New York marital deduction. Use the same value as used to report the property in the transferor's New York gross estate. Include the value of life estates, remainder interests and general powers of appointment. If the transferee was the sole beneficiary of the estate of the transferor, enter the amount from line 36a, Form ET-90. For decedents who died on or before May 25, 1990, the New York gross estate may be found on the transferor's Form TT-86.5, page 3, *Recapitulation,* line 12, or on the transferor's Form TT-102, page 4, *Recapitulation,* line i.

If the transferor was not domiciled in New York State at the time of his or her death, only include the value of real property and tangible personal property located in New York State that was received by the transferee from the transferor. Use the same value as used to report the property in the transferor's New York gross estate.

If the transferee was the surviving spouse of the transferor, no credit is allowed with respect to property that qualified for and was allowed as a New York marital deduction in the transferor's estate.

Note: If the transferee received a share of the residuary estate, or the transferor's will directed that taxes and other charges be paid as expenses of administration without apportionment, enter the net amount of New York property received by the transferee, and do not deduct the taxes or other expenses on lines 2 and 3.

Attach a computation of how you arrived at the amount on line 1.

Line 2 — Enter the amount of all death taxes (federal, state and foreign) that were payable out of or chargeable against the New York property received by the transferee from the transferor's New York gross estate.

If the transferor did not have a will or the will did not contain a provision for payment of taxes, apportion taxes to the part of the taxable estate received by the transferee as it bears to the total taxable estate. For federal taxes, apportion taxes to the New York property included in the federal taxable estate.

If the transferor's will specifically states that taxes are to be paid from the **residuary** estate and the transferee did not receive a share of the residuary estate, no deduction is made for death taxes. However, if the transferee did receive a share of the residuary estate, apportion the taxes on the basis of the transferee's share of the residuary estate.

Note: If the transferor's will specifically states that death taxes are to be paid as expenses of administration without apportionment, all taxes are deducted from the transferor's estate before computing the amount reported on line 1, and no entry is made on line 2.

Line 3 — Enter the amount of any mortgages or debts of the decedent, and administrative or other expenses, that were payable out of the transferee's share of the transferor's New York gross estate. If expenses were paid without apportionment to the transferee's share, do not deduct them on line 3, as they should be reflected in the amount entered on line 1.

Line 6 Transferor's New York taxable estate — For purposes of calculating the credit, multiply the amount on the transferor's Form ET-90, line 3 (New York adjusted taxable estate), by the decimal on the transferor's Form ET-90, line 37.

For a resident transferor whose date of death was on or before May 25, 1990, enter the amount from Form TT-385, Form TT-86.5 or Form TT-102, page 1, line 1.

For a nonresident transferor whose date of death was on or before May 25, 1990, multiply the amount on the transferor's Form TT-385, line 1, by the percentage on the transferor's Form TT-385, line 32. If Form TT-86.5 was used, multiply the amount on page 3, line 24, by a fraction, the numerator of which is the value of the real property and tangible personal property located in New York State, and the denominator of which is the New York gross estate (computed as if a resident). (From the transferor's Form TT-86.5, page 3, line 12.)

Line 7 Transferor's federal net estate tax as allocated — If the transferor's estate was subject to federal estate tax, the transferor's New York taxable estate, line 6, must be reduced by the amount of federal estate tax paid that is attributable to the New York property included in the federal taxable estate.

Unless the transferor was a New York resident and the federal taxable estate and New York taxable estate are identical, attach a computation of how you arrived at the amount on line 7.

Allocate the federal net estate tax as follows: multiply the transferor's net federal estate tax paid by a fraction, the numerator of which is the net value of the New York property included in the transferor's federal taxable estate, and the denominator of which is the value of the transferor's federal taxable estate.

$$\text{net federal estate tax} \times \frac{\text{net value of NY property included in federal taxable estate}}{\text{value of federal taxable estate}}$$

Line 8 Transferor's New York net estate tax — Enter the amount from the transferor's Form ET-90, page 1, line 19a (for older Forms ET-90, line 19, less the minimum tax). For a resident transferor whose date of death was on or before May 25, 1990, enter the amount from Form TT-385 or Form TT-86.5, page 1, line 13, or from Form TT-102, page 1, *Tax Computation,* line 8. For a nonresident transferor, enter the nonresident tax.

Line 9 — Enter the amount of any other death taxes paid that are attributable to the transferor's New York property.

Line 13 — If the transferee died after June 9, 1994, enter the amount of credit, if any, allowed on the transferor's return for gift tax paid on pre-1983 gifts (from the transferor's Form ET-412 or Form TP-412).

If the transferee died on or before June 9, 1994, skip this line; the credit for gift tax paid on pre-1983 gifts is not allowed.

Line 14 — This amount should agree with the amount claimed on the transferor's return unless a prior transferor died more than ten years before the present decedent. In that case, the credit claimed on the transferor's return is reduced by the credit attributable to the transfer from that transferor who died more than ten years before the present decedent.

Part II — Transferee's Tax on Prior Transfer

Line 17 — For transferees who died after June 9, 1994, subtract the following credits, if applicable, from the amount shown on the transferee's Form ET-90, line 14:

- agricultural exemption credit (from Form ET-411);
- credit for New York gift tax paid on pre-1983 gifts (from Form ET-412);
- credit for closely held businesses (from Form ET-416).

For transferees who died on or before June 9, 1994, subtract the agricultural exemption credit (from Form ET-411) only.

Line 18 — Enter the amount of the transferee's New York adjusted **gross** estate from Form ET-90, line 1.

Line 19 — Enter the net value of the transfer (from this form, line 5, or from the appropriate line of Form TT-190). If there were two or more transferors, enter the **total** of all line 5 entries.

Line 36 — Multiply the amount on line 35 of this form by a fraction, the numerator of which is the transferee's New York gross estate (line 36a or line 36b of Form ET-90), reduced by the net value of prior transfers (line 19 of this form), and the denominator of which is the transferee's New York adjusted gross estate, reduced by the net value of prior transfers (line 20 of this form). The result may not be greater than the amount on line 35.

The transferee's New York gross estate is the amount from line 36a for a resident decedent, or line 36b for a nonresident decedent, of the transferee's Form ET-90. The net value of prior transfers is the amount from line 19 of this form. The denominator is the amount on line 20 of this form.

$$\text{Line 35 of this form} \times \frac{\text{(Line 36a or 36b of Form ET-90) - Line 19 of this form)}}{\text{Line 20 of this form}}$$

Line 41 Credit for gift tax paid on pre-1983 gifts — If the transferee died after June 9, 1994, enter the amount of credit calculated on Form ET-412, if any.

If the transferee died on or before June 9, 1994, skip this line; the credit for gift tax paid on pre-1983 gifts is not allowed.

Part III Credit Allowable

Line 45 — Use this line to apportion the transferee's tax on prior transfers if there is more than one transferor. Otherwise, enter the amount from line 44 in column A **only** and omit column B.

For two or more transferors, complete the following calculation for each transferor: Divide the amount on line 5 by the amount on line 19, and multiply the result by the amount on line 44. Enter the result in a separate column. If there are only two transferors, use columns A and B; if there are more than two, use additional sheets.

Line 46 — For two or more transferors, enter in a separate column the amount from line 16 (for each transferor). **Note:** If you are using Form TT-190, page 1, enter the amount from line 16.

Line 48 — Enter the allowable **percentage** of the maximum credit using the following table:

a. **If the transferor died before the transferee:**
The percent of the maximum amount that is allowed as a credit depends on the number of years that has elapsed between the dates of death, determined in accordance with the following table:

Period of time exceeding	But not over	Percent allowable
—	2 years	100
2 years	4 years	80
4 years	6 years	60
6 years	8 years	40
8 years	10 years	20
10 years	—	0

b. **If transferee died before the transferor:**
If not more than 2 years have elapsed between the dates of death of the transferee and transferor, the credit allowed is 100% of the maximum amount. If more than 2 years have elapsed, no credit is allowed.

Line 50 — Section 959(c) of the Tax Law requires that the credit be apportioned on the basis that the New York gross estate bears to the New York adjusted gross estate of the decedent. This is represented by the decimal that was calculated for line 37 of the transferee's Form ET-90.

Line 52 — Add columns A and B of line 51 if there were two or more transferors. Enter the total on line 52 of this form and on the transferee's Form ET-90, line 16.

If the estate of the transferee is required to file a federal estate tax return, the New York credit for estate tax on prior transfers may not reduce the New York net estate tax (Form ET-90, line 19) below the maximum amount allowable as a credit for state death taxes on the federal estate tax return of the transferee, as provided under section 2011 of the federal Internal Revenue Code (IRC).

Exception: This limitation on the amount of credit does not apply to the estate of a transferee if the federal credit for tax on prior transfers is limited by section 2013(c) of the IRC to the transferee's tax on prior transfers, as determined in part 2 of federal Schedule Q, *Credit for Tax on Prior Transfers.*

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.

New York State Department of Taxation and Finance

Computation of Estate Tax Credit For Agricultural Exemption

For estates of decedents who died after May 25, 1990 *(see* **Note** *below)*

ET-411
(12/96)

Attach this completed form to the original or amended Form ET-90.

Estate of	Social security number	Date of death

Part I - Value of Qualifying Property

1	Actual use value of qualified **real** property *(see instructions)*	1	
2	Fair market value of fixtures attached to qualified real property and tangible **personal** property used in conjunction with qualified real property *(see instructions)*	2	
3	Total value of all qualifying property employed in a qualified use *(add lines 1 and 2)*		3

Part II - Exempt Amount

	Agricultural exemption allowable:		
4	100% of the amount on line 3 (up to and including $200,000)	4	
5	50% of the amount on line 3 (in excess of $400,000)	5	
6	Total gross amount qualifying for agricultural exemption *(add lines 4 and 5)*		6
7	Value of qualifying property used to fund marital deduction, if any		7
8	Net amount qualifying for agricultural exemption *(subtract line 7 from line 6; not less than zero)*		8

Part III - Credit Available

9	Tentative credit computed on the amount shown on line 8 *(see* **Table** *in* **Instructions** *below)*	9	
10	Unified credit *(from Form ET-90, page 1, line 7)*	10	
11	Credit allowable *(subtract line 10 from line 9; enter here and on Form ET-90, page 1, line 15a)*		11

Instructions

To qualify for the credit, the adjusted value of the qualified property must constitute at least 50% of the adjusted value of the gross estate (refer to the instructions for special use valuation beginning on page 6 of Form ET-90-P).

Use this form to claim credit against the tax imposed under section 952(a) of Article 26 on the transfer of qualifying property used in the trade or business of farming.

Note: For estates of decedents who died on or before May 25, 1990, use Form TP-411 (11/86).

The credit is computed in accordance with subsections (a), (b) and (c) of section 958-a of the New York State Tax Law.

Attach a copy of this completed form to Form ET-90, *New York State Estate Tax Return.*

Part I — Value of Qualifying Property

Line 1 — *Actual use value* means the valuation of qualified real property as calculated under section 954-a of the Tax Law rather than its fair market value determined on its potential *(highest and best)* use.

Line 2 — Enter the fair market value of fixtures attached to the qualified real property, but not included in the valuation thereof, and tangible **personal** property, such as farm equipment and livestock, used for farming purposes in conjunction with qualified real property.

Part II — Exempt Amount

Lines 4 and 5 — An agricultural exemption is allowed on the first $200,000 in value of the qualified property and one-half the value of the qualified property in excess of $400,000.

Part III — Credit Available

Line 9 — Use the table below to compute the tentative **credit** for the amount shown on line 8. The maximum allowable credit is $15,000.

Table

2% of first $50,000 exempt	4% of next $150,000 exempt, if any
3% of next $100,000 exempt, if any	5% of next $100,000 exempt, if any

Line 11 — Enter this amount on line 15a of Form ET-90, *New York State Estate Tax Return.*

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The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

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New York State Department of Taxation and Finance

Computation of Credit for Gift Tax

For estates of decedents who died after May 25, 1990

ET-412
(4/98)

Attach this completed form to the original or amended Form ET-90.

Decedent's last name	First	Middle initial

Social security number	County of residence	Date of death

Donee's last name	First	Middle initial	Relationship to donor	Calendar quarter of the NY gift tax returns

Part I — First Limitation *(use column B for portion of gift by donor reported by spouse in case of split gifts)*

		A	B
1	Value of gift as reported on New York gift tax return	1	1
2	New York annual exclusion applicable to line 1	2	2
3	New York marital deduction applicable to line 1	3	3
4	New York charitable deduction applicable to line 1	4	4
5	Add lines 2, 3 and 4	5	5
6	Amount of gift *(subtract line 5 from line 1)*	6	6
7	New York taxable gifts *(from Form TP-400, page 1, line 1)*	7	7
8	Total New York gift tax paid *(from Form TP-400, page 1, line 6)*	8	8
9	First limitation *(divide line 6 by line 7; multiply the result by line 8)*	9	9
10	Total first limitation *(line 9, add column A and column B)*		10

Part II — Second Limitation

11	Value of gift as reported on New York estate tax return		11
12	If line 1 is less than or equal to line 11, subtract line 2 from line 1	12	
13	If line 1 is more than line 11, divide line 11 by line 1 and multiply the result by line 2; subtract the result from line 11	13	
14	New York estate tax marital deduction of **donee**	14	
15	Value of property interests **qualifying** for New York estate tax marital deduction *(see instructions)*	15	
16	Divide line 14 by line 15 and multiply the result by line 13 *(applicable only to the extent that line 12 includes the value of property interests qualifying for New York estate tax marital deduction)*	16	
17	New York estate tax charitable deduction attributable to line 11	17	
18	**If line 1 is less than or equal to line 11,** subtract line 2 from line 17	18	
19	**If line 1 is more than line 11,** divide line 11 by line 1 and multiply the result by line 2; subtract the result from line 17	19	
20	Add lines 16 and 18 **or** 19	20	
21	Value of the gift *(subtract line 20 from line 12 or line 13)*		21
22	New York adjusted gross estate *(from Form ET-90, line 34)*	22	
23	New York marital deduction *(from Form ET-90, line 46)*	23	
24	New York charitable deduction *(from Form ET-90, line 49)*	24	
25	Add lines 23 and 24	25	
26	Subtract line 25 from line 22		26
27	New York estate tax *(from Form ET-90, line 6)*		27
28	Second limitation *(divide line 21 by line 26; multiply the result by line 27*		28
29	Unified credit limitation *(divide line 21 by line 26; multiply the result by the amount of unified credit)*	29	
30	Agricultural credit limitation *(divide the estate tax value of farm from* Schedule G *by line 22; multiply result by the amount on Form ET-90, line 15a)*	30	
31	Closely held business credit limitation *(divide the estate tax value of closely held business from* Schedule G *by line 22; multiply result by the amount on Form ET-90, line 15b)*	31	
32	Add lines 29, 30 and 31		32
33	Subtract line 32 from line 28		33
34	Credit *(enter the lesser of line 10 or line 33; also enter on Form ET-90, line 17)*		34

See *Instructions* on the back

Instructions

This credit is not allowable for gifts made after December 31, 1982. Therefore, any reference to *Form TP-400* or *gift tax return* refers to the quarterly return (Form TP-400 or TP-401) with a revision date of 10/80 or earlier, or to Form MT-730 or MT-731.

Do not complete this form if the gift was made to the decedent donor's spouse and the unlimited marital deduction is claimed.

When the credit is claimed for more than one gift included in the adjusted gross estate, a separate computation of the two limitations on the credit is required for each gift.

Attach a copy of all gift tax returns that report gifts for which the credit is claimed. Also, attach copies of amended returns and/or audit adjustments.

Part I - First Limitation

Line 1 — Enter the value of the gift at the time of transfer, as reported on the gift tax return. This amount should include only gifts for which New York gift tax has been paid and that are included in the New York adjusted gross estate.

Line 7 — This amount should be taken from the gift tax return that included the gift for which this computation is being made.

Line 9 — The *first limitation* equals the portion of the gift tax paid that is attributable to the gifts included in the estate of the donor.

Line 10 — Total first limitation - if the gifts are split between husband and wife and the entire value of the gift is included in the deceased spouse's estate, the credit will be based on the tax paid on the gift tax returns of both the husband and wife. However, if only one-half of the gift is included in the estate, the credit will be based on the deceased spouse's return only.

Part II - Second Limitation

Line 11 — Enter the date of death value or alternative value of the included transfer, as reported on the estate tax return - Schedule G. (**Note:** The amount of gift tax reported on Schedule G as paid on the included gift does not increase the value of the interest transferred.)

Line 14 - 16 — Complete these lines only if the spouse is the donee of the gift and a marital deduction is claimed on the estate tax return.

Line 15 — This amount should equal the total amount received from the estate by the spouse that **qualifies** for the New York State estate tax marital deduction.

Line 28 — This amount should equal the portion of the estate tax attributable to the inclusion of the gift.

Line 29 — This computation apportions the amount of the unified credit allowed due to the inclusion of the gift. The unified credit is taken from Form ET-90, page 1, line 7.

Line 30 — This computation apportions the amount of the agricultural credit allowed due to the inclusion of the gift. The agricultural credit is taken from Form ET-90, page 1, line 15a.

Line 31 — This computation apportions the amount of the closely held business credit allowed due to the inclusion of the gift. The closely held business credit is taken from Form ET-90, page 1, line 15b.

Line 33 — The amount shown on this line represents the net amount of estate tax on this gift.

Line 34 — Limitation of credit - in no event may the credit exceed the amount of estate tax due before the credit is claimed.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For tax information,** call toll free 1 800 641-0004. **To order forms and publications,** call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada,** call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - http://www.tax.state.ny.us
Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany, NY 12227.

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The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

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New York State Department of Taxation and Finance

Application for Deferred Payment of Estate Tax

When the estate consists largely of an interest in a closely held business

For the estate of a decedent whose date of death is after May 25, 1990

ET-415 (3/06)

Attach this completed form to the original or amended Form ET-706, Form ET-90, Form ET-115, or Form ET-115.1.

Decedent's last name	First name	Middle initial	Social security number (SSN)

Estate tax return due date	Date 2% interest rate begins	Number of annual installments elected	Due date of first installment of tax plus interest	Date of death

Are you electing to make installment payments on a deficiency? ..... ☐ Yes ☐ No ..... If *Yes*, see instructions for line 6 on back.

1 Value of decedent's interest in a closely held business	1.	
2 Federal adjusted gross estate	2.	
3 Percentage ratio *(divide line 1 by line 2; see instructions)*	3.	%
4 Net estate tax payable *(from Form ET-706, line 8, Form ET-90, line 19c, Form ET-115, line 19c or 23, or Form ET-115.1, line 8)*	4.	
5 Maximum amount of estate tax that may be, or could have been, deferred *(multiply line 4 by the percent on line 3)*	5.	
6 Amount of line 5 you elect to pay in installments *(for deficiencies, see instructions)*	6.	
7 Amount of tax not deferred *(subtract line 6 from line 4)*	7.	
8 Amount of estate tax paid to date	8.	
9 Amount due with this application, if any *(subtract line 8 from line 7)*	9.	
10 Amount of annual installment of tax *(divide line 6 by the number of annual installments you elected above, not to exceed 10)*	10.	

Make check or money order payable to ***Commissioner of Taxation and Finance*** and attach this application to Form ET-706, Form ET-90, Form ET-115, or Form ET-115.1

Executor's last name	First name	MI	Signature of executor	Date

For Department use only

☐ Application approved for $_____ . Payable in _____ annual installments of $_____ , plus interest.

☐ Application denied for the following reason: _____

Signature of reviewer	Date

Instructions

General information

An executor of the estate must sign this form (see *Executor information* on Form ET-706-I, *Instructions for Form ET-706*) and attach it to Form ET-706 or Form ET-90, *New York State Estate Tax Return*, or Form ET-115 or Form ET-115.1, *New York State Estate Tax Report of Federal Audit Changes*, when applying for an extension of time for payment of that portion of the New York State estate tax applicable to the value of the decedent's interest in a closely held business included in the gross estate. Also, you must mark the appropriate *Yes* box on Form ET-706, page 1; Form ET-90, page 3; or Form ET-115 or Form ET-115.1, page 1.

The deferred payment plan will be canceled if any portion of the New York State estate tax and any applicable penalty and interest that is not subject to the deferral remains unpaid and an extension of time to pay that portion of the tax has not been granted.

Election to defer payment of the estate tax attributable to a closely held business — The executor may elect to pay that portion of the New York State estate tax attributable to the decedent's interest in a closely held business in annual installments of not less than two, or more than ten, equal payments.

Qualifications — To qualify, the decedent's interest in a closely held business must be more than 35% of the federal adjusted gross estate. When the estate is required to file a federal estate tax return, the estate must make a similar election for federal purposes.

Time limit for making the election — The election must be made within **nine months** after the date of death, or fifteen months after the date of death when the estate has been granted an extension

(continued)

Instructions *(continued)*

of time to file the estate tax return. (See Form ET-133, *Application for Extension of Time to File and/or Pay Estate Tax.*)

Due dates for payment of tax and payment of interest — Unless an earlier date is elected, the due date for the first installment payment of tax is the date that is five years and nine months after the date of death (see *Exceptions* below). **Interest payments** must be made annually, beginning with the date that is one year and nine months after the date of death. The due date for the fifth payment of interest coincides with the first payment of tax.

Interest rates on the deferred tax — Interest accrues on the deferred tax from the date that is nine months after the date of death. However, a reduced rate of interest is imposed on the lesser of $54,000, or the tax attributable to the decedent's interest in a closely held business. The prevailing rate of interest is charged on the excess over $54,000.

For dates of death on or after January 1, 1998, the reduced rate of interest is 2%.

Unlike the federal law, the amount eligible for the reduced rate of interest is not adjusted annually for inflation, and the tax in excess of the $54,000 is not eligible for a reduced rate of interest.

Exceptions:

1. When an estate uses a partnership interest or non-readily-tradeable stock that was held by the decedent to meet the 35% requirement, the estate must forego both the reduced rate of interest and the deferral of the first installment payment of tax. In this case, the first installment payment of tax is due on the date that is nine months after the date of death.
2. In the case of a deficiency, special rules apply. See the instructions for line 6 below.

Line instructions

Line 1 – Enter the market value **or** special use value of the decedent's interest in the closely held business.

Line 2 – Federal adjusted gross estate — The federal adjusted gross estate is the same amount as used for the federal election (IRC section 6166(b)(6)), provided that when the estate elects the federal qualified conservation easement exclusion, it also qualifies for New York State purposes. Otherwise it is the amount reported on Form ET-706, page 3, Schedule A, line 22, reduced by the deductions allowable under IRC sections 2053 (expenses, indebtedness, and certain taxes) or 2054 (losses during administration).

For dates of death before February 1, 2000, it is the amount used for the federal election or, when a federal return is not required, it is the amount reported on Form ET-90, page 2, line 32, reduced by the amount on line 33b (qualified conservation easement exclusion) and the deductions allowable under IRC sections 2053 or 2054.

Line 3 – Percentage ratio — To compute the percentage ratio, divide the amount on line 1 by the amount on line 2. The value of the decedent's interest in a closely held business must be more than 35% of the federal adjusted gross estate (amount on line 2).

Note: For the purpose of determining eligibility for deferred payment, the 35% requirement must **also** be met by computing the percentage ratio with the value of any gifts made by the decedent within three years of death added to the federal adjusted gross estate (IRC section 2035(d)(4)).

Line 5 – Maximum amount that could be deferred — This represents the portion of the net estate tax attributable to the value of the closely held business.

Line 6 – Amount elected for installment payments — In the case of a deficiency, the amount of the deficiency payable in installments may not exceed the difference between the amount of tax that you previously elected to pay in installments, if any, and the maximum amount of tax that you could have elected to pay in installments on the basis of a return that reflects the adjustments that resulted in the deficiency. This amount is then prorated to the installments you previously elected. The part of the deficiency prorated to installments not yet due is paid as a part of those installments. The part of the deficiency prorated to installments already paid or currently due should be paid with this application.

If the executor did not elect to pay the tax on the closely held business in installments, he or she has 60 days after the issuance of a notice and demand to make an election to pay the deficiency in installments. If a federal estate tax return is required, the executor must also elect to pay the federal deficiency in installments.

Line 7 – Amount of tax not deferred — This represents the portion of the net estate tax that is not deferred under section 997 of the Tax Law.

Line 10 – Amount of annual installment of tax — Divide the amount on line 6 by the number of annual installments elected (that is, two or more equal annual installments, not to exceed 10).

The annual installment of interest, or tax plus interest, will be billed by the Tax Department.

The estate of an individual whose date of death is before January 1, 1998, had until July 1, 1999, to elect to have the 4% interest rate reduced to 2% on the balance of payments subject to the 4% rate.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

For estate tax information: 1 800 641-0004

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 641-0004.

New York State Department of Taxation and Finance

Computation of Estate Tax Credit For Closely Held Businesses

For estates of decedents dying after June 9, 1994

ET-416
(8/94)

Attach this completed form to the original or amended Form ET-90.

Estate of	Social security number	Date of death

1	Value of qualifying property *(not to exceed $15 million)*	1	
2	Percentage allowed. . . . 5% (.05)	2	.05
3	Allowable credit *(multiply line 1 by the decimal on line 2; enter here and on Form ET-90, page 1, line 15b)*	3	

Instructions

Use this form to claim credit against tax imposed under section 952(a) of Article 26 on the transfer of qualifying property used in certain closely held businesses.

The credit is computed in accordance with subsections (a), (b), (c), (d) and (e) of section 958-b of the New York State Tax Law.

Attach a copy of this completed form to Form ET-90, *New York State Estate Tax Return*.

Line 1 — The value reported means the valuation of qualified property as calculated under section 958-b of the Tax Law.

Line 3 — Enter this amount on Form ET-90, *New York State Estate Tax Return*. The maximum allowable credit is $750,000.

General Information

Article 26, section 958-b of the New York State Tax Law provides for a credit against the tax imposed under section 952, subsection (a) of this Article. The credit is equal to 5% of the first 15 million dollars in value of qualified property that was owned by the decedent and that has vested in one or more qualified heirs.

Definitions

Qualified heir - with respect to any property, a member of the decedent's family who acquired the property (or to whom the property passed) from the decedent. If a qualified heir disposes of any interest in qualified real property to any member of his family, that member shall thereafter be treated as the qualified heir with respect to that interest.

Member of family - with respect to any individual only:

- an ancestor of the individual; **or**
- the spouse of the individual; **or**
- a lineal descendant of the individual, of the individual's spouse, or of a parent of the individual; **or**
- the spouse of any lineal descendant.

Note: The legally adopted child of an individual shall be treated as the child of the individual by blood.

Qualified property - an interest in a closely held business as defined in subsections (b) and (c) of section 6166 of the IRC, to the extent included in the New York gross estate. An interest in a closely held business included in determining the New York gross estate of a decedent is not qualified property unless the estate qualifies for installment payments of tax under section 6166 of the IRC, as applied to New York Law by section 997 of the Tax Law. Qualified property does not include property that has been taken into account in computing the marital deduction.

Interest in a closely held business

- an interest as a proprietor in a trade or business carried on as a proprietorship; **or**
- an interest as a partner in a partnership carrying on a trade or business if:
  a) 20% or more of the total capital interest in the partnership is included in determining the gross estate of the decedent; or
  b) the partnership had 15 or fewer partners; **or**
- stock in a corporation carrying on a trade or business if:
  a) 20% or more in value of the voting stock of the corporation is included in determining the gross estate of the decedent, or
  b) the corporation had 15 or fewer shareholders.

Qualified replacement property

- any interest in a closely-held business, as defined in section 6166(b) of the federal Internal Revenue Code, except:
  a) with regard to an interest in a partnership, the requirement that at least 20% of the capital interest of the partnership be included in the federal gross estate of the decedent is disregarded; and
  b) with regard to stock in a corporation, the requirement that at least 20% of the value of the voting stock of the corporation be included in the federal gross estate of the decedent is disregarded; **or**
- money or other property attributable to any interest in a closely-held business, acquired by a qualified heir to replace qualified property (or previously acquired qualified property); **or**
- money or other property attributable to qualified property withdrawn from the closely-held business (or to previously acquired replacement property), when the interest or property is acquired by the qualified heir within 6 months of:
  a) the distribution, sale, exchange, or other disposition of the qualified property (or previously acquired qualified replacement property); or
  b) the withdrawal of the money or other property attributable to the qualified property (or previously acquired qualified replacement property).

Tax treatment of dispositions of qualified property

Section 958-b(c) provides that, if within 3 years from the date of the decedent's death and before the death of the qualified heir, an acceleration of payment of estate tax, pursuant to section 6166(g) of the federal Internal Revenue Code, as conformed to New York Tax Law by section 997, occurs, or would have occurred if an extension of time for payment of estate tax had been elected, and the aggregate value of the interests so distributed, sold, exchanged or otherwise disposed of and such money and other property so withdrawn, after subtracting the aggregate value, if any, of **qualified replacement property**, equals or exceeds 50% of the value of the decedent's interest in a closely-held business as of the date of distribution, etc., a tax will be due, equal to the amount of credit allowed for such interest, multiplied by the number of months remaining between the date of distribution and 36 months from the decedent's date of death, and divided by 36. In addition, interest computed from the date of death, will be due on the additional amount. The qualified heir shall be personnally liable for the additional tax imposed with respect to his or her interest unless such heir has furnished a security bond in such amount and for such period as required.

Indefeasibly vested interests

For purposes of subsection (a) of section 958-b, property vested in an individual shall be deemed indefeasibly vested notwithstanding that it may be divested, or the interest therein may terminate or fail by reason of the individual's death either within six months after the decedent's death or through a common disaster resulting in both of their deaths, provided that such divestment, termination or failure does not in fact occur.

Valuation of interest in property

The value of all interests eligible for credit under subsection (a) of section 958-b is the value at which the interests are includable in the New York gross estate.

Privacy Notification

Our authority to require and maintain this personal information, including social security numbers, is found in section 171, subdivisions First and Fourteenth, subsection (a) of section 977 and subsection (c) of section 994 of the Tax Law.

We will use this information primarily to determine New York State estate tax liabilities under Article 26 of the Tax Law. We will also use it for administrative purposes and for any other purpose authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

This information will be maintained by the Director Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

New York State Department of Taxation and Finance

Computation of Family-owned Business Exclusion

For estates of decedents dying on or after January 1, 1998, and before February 1, 2000

ET-417
(9/98)

Attach this completed form to the original or amended Form ET-90.

Decedent's last name	First	Middle initial	Social security number	Date of death

Part I - Adjusted Value of Qualified Family-owned Business Interests

1 Family-owned business interests reported on Form ET-90. All property reported here must be included in one of the schedules for Form ET-90 1

Schedule and Item	Description of business interest	Reported Value

2 Total of family-owned business interests listed above 2
3 Total from Schedule K, *Debts of the Decedent, Mortgages and Liens (enter here and on line 15 below)* .. 3
4 Mortgages and other indebtedness on the qualified residence of the decedent 4
5 Amount of any indebtedness for educational or medical expenses .. 5
6 Amount of any other debts listed on Schedule K. Do not exceed $10,000 in total 6
7 Total allowable indebtedness *(add lines 4, 5, and 6)* 7
8 Subtract line 7 from line 3 8
9 Adjusted value of qualified family-owned business interests *(subtract line 8 from line 2)* 9

Part II - Qualifying Estate

Gifts of qualified family-owned business interests

10 All gifts of qualified family-owned business interests made by the decedent to a qualified heir, and retained by the heir 10
11 Gifts of qualified family-owned business interests included in the decedent's gross estate 11
12 Subtract line 11 from line 10 *(enter here and on line 17 below)* 12
13 Add lines 9 and 12 13

Adjusted gross estate

14 Federal gross estate, including qualified family-owned business interests 14
15 Total of Schedule K *(from line 3 above)* 15
16 Subtract line 15 from line 14 16
17 Amount from line 12 above 17
18 Total amount of any transfers to the decedent's spouse, if made by the decedent within ten years of his or her death 18
19 Amount of all other gifts made by the decedent within three years of his or her death, including gifts of a present interest to family members, reduced by the amount of the applicable annual exclusion 19
20 Add lines 17, 18, and 19 20
21 Enter the total of any amounts included on line 20 that are includable in the federal gross estate 21
22 Subtract line 21 from line 20 22
23 Adjusted gross estate *(add lines 16 and 22)* 23
24 Enter one-half of the amount from line 23 24
25 If line 13 exceeds line 24, enter here and on line 33a of Form ET-90 the amount from line 9 above, not exceeding $675,000 for 1998 ($650,000 for 1999; $625,000 for 2000). If line 13 does not exceed line 24, the estate does not qualify 25

Instructions

Use this form to claim the family-owned business exclusion on the New York State estate tax return.

To qualify:

1. The decedent must have been a citizen or resident of the United States.
2. The qualified family-owned business must be an interest in a trade or business, regardless of form, with a principal place of business in the United States. The interest must be included in the decedent's New York gross estate.
3. The aggregate value of the decedent's qualified family-owned business interests that are passed to qualified heirs must exceed 50% of the decedent's adjusted federal gross estate.
4. If a qualified heir is not a citizen of the United States, any qualified family-owned business interests acquired by that heir must be held in a trust meeting the requirements similar to those imposed on Qualified Domestic Trusts (Q-DoTs) under section 2056A(a), of the federal Internal Revenue Code.
5. The decedent and/or a member of his or her family must have owned the business interests at least 5 out of the 8 years immediately preceding the date of the decedent's death, and must have materially participated in the operation of the business during the same period.
6. Qualified family-owned business interests include:
   a. A sole proprietorship in a trade or business.
   b. An interest in an entity, at least 50% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.
   c. An interest in an entity, at least 70% of which is owned (directly or indirectly) by members of two families and at least 30% of which is owned by the decedent and members of the decedent's family.
   d. An interest in an entity, at least 90% of which is owned (directly or indirectly) by members of three families and at least 30% of which is owned by the decedent and members of the decedent's family.

Qualified heirs include any individual who has been actively employed by a trade or business for at least 10 years prior to the date of the decedent's death, and members of the decedent's family.

Caution: If the estate is required to file a federal estate tax return, Form 706, it may still claim the family-owned business exclusion on its New York State estate tax return.

If an estate claims the family-owned business exclusion on a New York State estate tax return, it may not claim the agricultural credit or the credit for a closely-held business on its New York State estate tax return.

The election to claim the exclusion must be made no later than the due date of the return, including extensions, and once made the election is irrevocable.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information,** call toll free 1 800 641-0004. If busy, call 1 800 225-5829.**To order forms and publications,** call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada,** call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - http://www.tax.state.ny.us
Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany, NY 12227.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

New York State Department of Taxation and Finance

Computation of the Family-Owned Business Interests Deduction

For estates of decedents dying on or after January 1, 1998, and before February 1, 2000

ET-417-D

(2/00)

Attach this completed form to the original or amended Form ET-90.

Decedent's last name	First name	Middle initial	Social security number	Date of death

Part I – Adjusted value of qualified family-owned business interests

1 Family-owned business interests reported on Form ET-90. In the area provided, list each business interest, the schedule of the return it was reported on, and its value. All property reported here must be included in schedules A, B, C, D, E, F, G, or H for Form ET-90.

Schedule and item no.	Description of business interest	Reported value

2 Total of family-owned business interests listed above 2

3 Total from Schedule K, *Debts of decedent, mortgages and liens* *(enter here and on line 15 below)* 3

4 Mortgages and other debts on a qualified residence of the decedent that qualify for the mortgage interest deduction, and are included on line 3 4

5 Indebtedness used for educational or medical expenses included on line 3 ... 5

6 Other debts included on line 3, and not on 4 or 5. **Do not** enter more than $10,000. 6

7 Total allowable indebtedness *(add lines 4, 5, and 6)* 7

8 Subtract line 7 from line 3 8

9 Adjusted value of qualified family-owned business interests *(subtract line 8 from line 2)* 9

Part II – Qualifying estate

Includible gifts of qualified family-owned business interests

10 Decedent's gifts of qualified interests made to qualified heirs (other than the decedent's spouse), retained by the heirs, and includable in federal adjusted taxable gifts 10

11 Gifts of qualified interests to qualified heirs that are not included in federal adjusted taxable gifts because of the gift tax annual exclusion 11

12 Add lines 10 and 11 *(enter here and on line 17 below)* 12

13 Add lines 9 and 12 13

Adjusted gross estate

14 Federal gross estate from line 1, Part 2, of federal Form 706 *(see instructions if a federal estate tax return is not required)* 14

15 Total of Schedule K *(from line 3 above)* 15

16 Subtract line 15 from line 14 16

17 Amount from line 12 above, if any 17

18 Total amount of any transfers to the decedent's spouse, if made by the decedent within ten years of his or her death 18

19 Amount of all other gifts made by the decedent within three years of his or her death, including gifts of a present interest to family members, reduced by the amount of the applicable annual exclusion 19

20 Add lines 17, 18, and 19 20

21 Enter the total of any amounts included on line 20 that are includable in the federal gross estate 21

22 Subtract line 21 from line 20 22

23 Adjusted gross estate *(add lines 16 and 22)* 23

24 Enter one-half of the amount from line 23. If line 13 exceeds this amount, complete line 25, otherwise the estate does not qualify 24

25 Enter here and on page 2, line 42 of Form ET-90, the amount on line 9 above, reduced by the value of such property included on Schedule M and any expenses (including taxes) payable out of such property, or a lesser amount if you so elect. **Do not** exceed $675,000 25

Instructions

For up-to-the-minute information on New York State taxes, including your New York State estate tax return, visit our Web site at http://www.tax.state.ny.us.

Use this form to claim the family-owned business interests deduction on the New York State estate tax return. Estates of individuals who died on or after January 1, 1998, and before September 9, 1999, may elect this deduction or the family-owned business exclusion. See Form ET-417 for information on the exclusion.

To qualify:

1. The decedent must have been a citizen or resident of the United States on the date of death.
2. The qualified family-owned business must be an interest in a trade or business, regardless of form, with its principal place of business in the United States.
3. The adjusted value of the decedent's qualified family-owned business interests that are passed to qualified heirs (line 13 of this form) must exceed 50% of the decedent's federal adjusted gross estate.
4. If a qualified heir is not a citizen of the United States, any qualified family-owned business interests acquired by that heir must be held in a trust meeting requirements similar to those imposed on Qualified Domestic Trusts (Q-DoTs) under section 2056A(a) of the federal Internal Revenue Code (IRC).
5. The decedent and/or a member of his or her family must have owned the business interests at least five out of the eight years immediately preceding the date of the decedent's death, and must have materially participated in the operation of the business during the same period.
6. *Qualified family-owned business interests* include:
   a. A sole proprietorship in a trade or business.
   b. An interest in an entity, at least 50% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.
   c. An interest in an entity, at least 70% of which is owned (directly or indirectly) by members of two families and at least 30% of which is owned by the decedent and members of the decedent's family.
   d. An interest in an entity, at least 90% of which is owned (directly or indirectly) by members of three families and at least 30% of which is owned by the decedent and members of the decedent's family.

Qualified heirs include any individual who has been actively employed by a trade or business for at least 10 years prior to the date of the decedent's death, and members of the decedent's family.

Refer to the instructions for federal Form 706, *Schedule T*, for additional information.

Caution: When an estate claims the family-owned business interests deduction on a New York State estate tax return, it may not claim the agricultural credit or the credit for a closely-held business on its New York State estate tax return.

Line instructions

Line 4 – Include the balances outstanding as of the decedent's death, for mortgages and loans (acquisition and home equity indebtedness) on a qualified residence of the decedent, that qualify for the mortgage interest deduction under section 163(h) of the federal IRC, and are reported on Schedule K and included in the amount on line 3.

Line 5 – Enter the amount of any indebtedness that is included in the amount on line 3, is not included in the amount on line 4, and whose proceeds were used to pay educational or medical expenses of the decedent, his or her spouse, or dependents.

Line 10 – Using the date of gift value, enter the amount of gifts, if any, that:

- are includable on line 4 of Part 2, page 1, of federal Form 706 (or would be if a federal return was required);
- were gifts of qualified family-owned business interests, made by the decedent during his or her lifetime, to any qualified heir, except such gifts made to his or her spouse; and
- continuously held by such members of the decedents family from the date of the gift to the date of the decedent's death.

Line 11 – Using the date of gift value, enter the total of gifts of qualified family-owned business interests that are not included on line 10 because they were excluded from federal taxable gifts due to the gift tax annual exclusion, and are not included in the federal gross estate.

Line 14 – If the estate is not required to file a federal estate tax return, Form 706, the federal gross estate can be determined by taking the amount on page 2, line 32 of Form ET-90, *New York State Estate Tax Return,* and reducing it by the amount on page 2, line 33b.

Need help?

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New York State Department of Taxation and Finance

Computation of Qualified Conservation Easement Exclusion

For estates of decedents dying on or after January 1, 1998, and before February 1, 2000

ET-418

(1/00)

Attach this completed form to the original or amended Form ET-90.

Decedent's last name	First name	Middle initial	Social security number	Date of death

1	Estate tax value of land subject to the qualified conservation easement	1		
2	Date of death value of any easements granted prior to decedent's death and included on line 7 below	2		
3	Add lines 1 and 2	3		
4	Value of retained development rights on the land *(enter here and on line 14 below)*	4		
5	Subtract line 4 from 3	5		
6	Multiply line 5 by 30% (.3)	6		
7	Total date of death value of qualified conservation easement(s) for which the exclusion is being claimed	7		
	If line 7 is equal to or more than line 6, skip lines 8, 9, and 10, enter .4000 on line 11, and complete the form. If line 7 is less than line 6, go to line 8.			
8	Divide line 7 by line 5 (carry result to 4 decimal places). If the result is equal to or less than .1000, **stop.** The estate does not qualify for the conservation easement exclusion	8		
9	Subtract line 8 from .3000	9		
10	Multiply line 9 by two *(carry result to four decimal places)*	10		
11	Subtract line 10 from .4000	11		
12	Charitable deduction taken for the conservation easement	12		
13	Amount of indebtedness on the land	13		
14	Value of retained development rights on the land (from line 4 above)	14		
15	Total of reductions *(add lines 12, 13, and 14)*	15		
16	Net value of land *(subtract line **15** from line **1**)*	16		
17	Multiply line **16** by line **11**	17		
18	Enter the smaller of line 17 or $100,000 for 1998; $200,000 for 1999; or $300,000 for 2000 *(also enter this amount on line 33b of Form ET-90)*	18		

Instructions

If the estate **is not required** to file a federal estate tax return, use this form to claim the qualified conservation easement exclusion on the New York State estate tax return.

If the estate **is required** to file a federal estate tax return, do not use Form ET-418. Instead, enter on line 33b of Form ET-90 the amount from item 11 (line 21 of federal Schedule U), Part 5, Recapitulation, page 3, of federal Form 706, *United States Estate Tax Return.* When the estate is required to file a federal estate tax return and does not elect the exclusion on the federal estate tax return, the exclusion is not allowable for New York State estate tax purposes.

To qualify for the exclusion when a federal return is not required:

1 The land must be located within 25 miles of a metropolitan area, national park, or wilderness area, or within 10 miles of an Urban National Forest.

2 The land must have been owned by the decedent or a member of the decedent's family during the three-year period ending on the date of the decedent's death.

3 The land must be included in the decedent's New York gross estate.

4 The land must be subject to a qualified conservation easement granted by the decedent or a member of the decedent's family, and the easement must be placed on the property no later than the date of the election.

5 The election to claim the exclusion must be made no later than the due date of the return, including extensions and once made the election is irrevocable.

A qualified conservation easement is a contribution of a qualified real property interest to a qualified organization exclusively for conservation purposes. The granting of a conservation easement does not prevent the property from qualifying for special use valuation.

Line 1 – Enter the date of death value of the land as reported on the appropriate schedule of the estate tax return, without reducing it for any mortgage outstanding. If the land was already subject to a qualifying conservation easement granted prior to the decedent's death, the value reported is the reduced value, and the date of death value of the previously granted easement is reported on line 2.

Line 2 – Enter the date of death value of any qualifying conservation easements granted prior to the decedent's death, whether granted by the decedent or someone else, provided: the value of the qualifying conservation easements is included in the amount on line 7; the value of the land is included in the decedent's estate; and the exclusion is elected for the land.

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Privacy notification

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The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

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New York State Department of Taxation and Finance

Computation of Exclusion for a Victim of Nazi Persecution

For estates of decedents dying before February 1, 2000

ET-419
(3/99)

Attach this completed form to the original or amended Form ET-90.

Decedent's last name	First	Middle initial	Social security number	Date of death

List below the item number and schedule on which the asset you are excluding is listed. Include a description of the asset and show the value used to report the asset (value on the date of death or alternate valuation date).

Schedule and item no.	Description of asset	Value
Total of property excluded (enter here and on line 33c of Form ET-90)		

Instructions

Qualifying estates

Estates of individuals who were victims of Nazi persecution qualify for the exclusion. Additionally, the estate of a surviving spouse or descendant of a victim qualifies under the limited conditions explained below. These provisions were effective April 28, 1998, and are deemed to have been in effect on or after April 1, 1963, the date of enactment of Article 26. Therefore, any estate that reported such assets as taxable and paid New York State estate tax on such assets may apply for a refund by filing an amended return (ET-90). This refund is subject to the statute of limitations for refunds under section 687 of the Tax Law.

Qualifying property

The exclusion applies to property that is required to be included in the federal gross estate, and would be included in the New York gross estate, except for this exclusion. Real property and tangible personal property with an actual situs outside New York State does not qualify for the exclusion.

Property qualifying for the exclusion includes the following:

The date of death value of any asset that was stolen or hidden from, or otherwise lost to a victim, or that a victim was otherwise deprived of, immediately prior to, during, or immediately after World War II, that was subsequently returned to the victim.

Insurance proceeds, payable under policies issued to a victim by European insurance companies, that were paid to, stolen or hidden from a victim, or that a victim was otherwise deprived of, immediately prior to, during, or immediately after World War II.

The amount paid to a victim during his or her lifetime for the value of assets that were stolen or hidden from a victim, or that a victim was otherwise deprived of, immediately prior to, during, or immediately after World War II.

The value of lifetime distributions made to the decedent because of his or her status as a victim of Nazi persecution.

Estates of a surviving spouse or descendant of a victim

The value of lifetime distributions made to a spouse of a victim or descendant of a victim may be excluded from the estate of the spouse or descendant, if the spouse or descendant of the victim of Nazi persecution was eligible for any federal or federally-assisted program that provides benefits or services based, in whole or in part, on need.

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IRS Form 706

Form **706**
(Rev. August 2005)

Department of the Treasury
Internal Revenue Service

United States Estate (and Generation-Skipping Transfer) Tax Return

Estate of a citizen or resident of the United States (see separate instructions).
To be filed for decedents dying after December 31, 2004, and before January 1, 2006.

OMB No. 1545-0015

Part 1.—Decedent and Executor

1a	Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name		2 Decedent's Social Security No.
3a	County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	3b Year domicile established	4 Date of birth	5 Date of death
6a	Name of executor (see page 3 of the instructions)	6b Executor's address (number and street including apartment or suite no. or rural route; city, town, or post office; state; and ZIP code) and phone no.		
6c	Executor's social security number (see page 3 of the instructions)	Phone no. ( )		
7a	Name and location of court where will was probated or estate administered			7b Case number
8	If decedent died testate, check here ▶ ☐ and attach a certified copy of the will.	9 If you extended the time to file this Form 706, check here ▶ ☐		
10	If Schedule R-1 is attached, check here ▶ ☐			

Part 2.—Tax Computation

1	Total gross estate less exclusion (from Part 5, Recapitulation, page 3, item 12)		1	
2	Total allowable deductions (from Part 5, Recapitulation, page 3, item 22)		2	
3a	Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)		3a	
b	State death tax deduction		3b	
c	Taxable estate (subtract line 3b from line 3a)		3c	
4	Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))		4	
5	Add lines 3c and 4		5	
6	Tentative tax on the amount on line 5 from Table A on page 4 of the instructions		6	
7	Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)		7	
8	Gross estate tax (subtract line 7 from line 6)		8	
9	Maximum unified credit (applicable credit amount) against estate tax	9		
10	Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed $6,000. See page 5 of the instructions.)	10		
11	Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)		11	
12	Subtract line 11 from line 8 (but do not enter less than zero)		12	
13	Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	13		
14	Credit for tax on prior transfers (from Schedule Q)	14		
15	Total credits (add lines 13 and 14)		15	
16	Net estate tax (subtract line 15 from line 12)		16	
17	Generation-skipping transfer taxes (from Schedule R, Part 2, line 10)		17	
18	Total transfer taxes (add lines 16 and 17)		18	
19	Prior payments. Explain in an attached statement		19	
20	Balance due (or overpayment) (subtract line 19 from line 18)		20	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Signature(s) of executor(s) — Date

Signature of preparer other than executor — Address (and ZIP code) — Date

Estate of:

Part 3—Elections by the Executor

Please check the "Yes" or "No" box for each question. (See instructions beginning on page 6.)		Yes	No
1 Do you elect alternate valuation?	1		
2 Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A–1.	2		
3 Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described on page 9 of the instructions.	3		
4 Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?	4		

Part 4—General Information

(Note: *Please attach the necessary supplemental documents.* **You must attach the death certificate.)** *(See instructions on page 10.)*

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate if return prepared by an attorney, accountant, or enrolled agent for the executor:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)

I declare that I am the ☐ attorney/ ☐ certified public accountant/ ☐ enrolled agent (you must check the applicable box) for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF number	Date	Telephone number

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

2 Decedent's business or occupation. If retired, check here ▶ ☐ and state decedent's former business or occupation.

3 Marital status of the decedent at time of death:

☐ Married

☐ Widow or widower—Name, SSN, and date of death of deceased spouse ▶ .....

.....

☐ Single

☐ Legally separated

☐ Divorced—Date divorce decree became final ▶

4a Surviving spouse's name	4b Social security number	4c Amount received (see page 10 of the instructions)

5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving $5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
All unascertainable beneficiaries and those who receive less than $5,000 ▶			
Total			

Please check the "Yes" or "No" box for each question.	Yes	No
6 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see page 10 of the instructions)?		
7a Have Federal gift tax returns ever been filed? If "Yes," please attach copies of the returns, if available, and furnish the following information:		
7b Period(s) covered / 7c Internal Revenue office(s) where filed		

(continued on next page)

Part 4—General Information *(continued)*

If you answer "Yes" to any of questions 8–16, you must attach additional information as described in the instructions.		Yes	No
8a	Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?		
b	Did the decedent own any insurance on the life of another that is not included in the gross estate?		
9	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which **(a)** one or more of the other joint tenants was someone other than the decedent's spouse, and **(b)** less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E		
10	Did the decedent, at the time of death, own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation?		
11	Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G beginning on page 13 of the separate instructions)? If "Yes," you must complete and attach Schedule G		
12a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?		
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		
c	Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent?		
	If "Yes," was there a GST taxable termination (under section 2612) upon the death of the decedent?		
d	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
13	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
14	Was the marital deduction computed under the transitional rule of Public Law 97-34, section 403(e)(3) (Economic Recovery Tax Act of 1981)? If "Yes," attach a separate computation of the marital deduction, enter the amount on item 20 of the Recapitulation, and note on item 20 "computation attached."		
15	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? If "Yes," you must complete and attach Schedule I.		
16	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation		

Part 5—Recapitulation

Item number	Gross estate		Alternate value	Value at date of death
1	Schedule A—Real Estate	1		
2	Schedule B—Stocks and Bonds	2		
3	Schedule C—Mortgages, Notes, and Cash	3		
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712)	4		
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance)	5		
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6		
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance)	7		
8	Schedule H—Powers of Appointment	8		
9	Schedule I—Annuities	9		
10	Total gross estate (add items 1 through 9).	10		
11	Schedule U—Qualified Conservation Easement Exclusion	11		
12	Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2—Tax Computation	12		

Item number	Deductions		Amount
13	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	13	
14	Schedule K—Debts of the Decedent	14	
15	Schedule K—Mortgages and Liens	15	
16	Total of items 13 through 15	16	
17	Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation)	17	
18	Schedule L—Net Losses During Administration	18	
19	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	19	
20	Schedule M—Bequests, etc., to Surviving Spouse	20	
21	Schedule O—Charitable, Public, and Similar Gifts and Bequests	21	
22	Total allowable deductions (add items 17 through 21). Enter here and on line 2 of the Tax Computation.	22	

Estate of:

SCHEDULE A—Real Estate

- *For jointly owned property that must be disclosed on Schedule E, see the instructions on the reverse side of Schedule E.*
- *Real estate that is part of a sole proprietorship should be shown on Schedule F.*
- *Real estate that is included in the gross estate under section 2035, 2036, 2037, or 2038 should be shown on Schedule G.*
- *Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.*
- *If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.*

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules or additional sheets attached to this schedule . . .			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 1.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)

Instructions for Schedule A—Real Estate

If the total gross estate contains any real estate, you must complete Schedule A and file it with the return. On Schedule A, list real estate the decedent owned or had contracted to purchase. Number each parcel in the left-hand column.

Describe the real estate in enough detail so that the IRS can easily locate it for inspection and valuation. For each parcel of real estate, report the area and, if the parcel is improved, describe the improvements. For city or town property, report the street and number, ward, subdivision, block and lot, etc. For rural property, report the township, range, landmarks, etc.

If any item of real estate is subject to a mortgage for which the decedent's estate is liable; that is, if the indebtedness may be charged against other property of the estate that is not subject to that mortgage, or if the decedent was personally liable for that mortgage, you must report the full value of the property in the value column. Enter the amount of the mortgage under "Description" on this schedule. The unpaid amount of the mortgage may be deducted on Schedule K.

If the decedent's estate is NOT liable for the amount of the mortgage, report only the value of the equity of redemption (or value of the property less the indebtedness) in the value column as part of the gross estate. Do not enter any amount less than zero. Do not deduct the amount of indebtedness on Schedule K.

Also list on Schedule A real property the decedent contracted to purchase. Report the full value of the property and not the equity in the value column. Deduct the unpaid part of the purchase price on Schedule K.

Report the value of real estate without reducing it for homestead or other exemption, or the value of dower, curtesy, or a statutory estate created instead of dower or curtesy.

Explain how the reported values were determined and attach copies of any appraisals.

Schedule A Examples

In this example, alternate valuation is not adopted; the date of death is January 1, 2005.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	House and lot, 1921 William Street NW, Washington, DC (lot 6, square 481). Rent of $2,700 due at end of each quarter, February 1, May 1, August 1, and November 1. Value based on appraisal, copy of which is attached			$108,000
	Rent due on item 1 for quarter ending November 1, 2004, but not collected at date of death			2,700
	Rent accrued on item 1 for November and December 2004			1,800
2	House and lot, 304 Jefferson Street, Alexandria, VA (lot 18, square 40). Rent of $600 payable monthly. Value based on appraisal, copy of which is attached			96,000
	Rent due on item 2 for December 2004, but not collected at date of death			600

In this example, alternate valuation is adopted; the date of death is January 1, 2005.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	House and lot, 1921 William Street NW, Washington, DC (lot 6, square 481). Rent of $2,700 due at end of each quarter, February 1, May 1, August 1, and November 1. Value based on appraisal, copy of which is attached. Not disposed of within 6 months following death	7/1/05	90,000	$108,000
	Rent due on item 1 for quarter ending November 1, 2004, but not collected until February 1, 2005	2/1/05	2,700	2,700
	Rent accrued on item 1 for November and December 2004, collected on February 1, 2005	2/1/05	1,800	1,800
2	House and lot, 304 Jefferson Street, Alexandria, VA (lot 18, square 40). Rent of $600 payable monthly. Value based on appraisal, copy of which is attached. Property exchanged for farm on May 1, 2005	5/1/05	90,000	96,000
	Rent due on item 2 for December 2004, but not collected until February 1, 2005.	2/1/05	600	600

Instructions for Schedule A-1. Section 2032A Valuation

The election to value certain farm and closely held business property at its special-use value is made by checking "Yes" to line 2 of Part 3, Elections by the Executor, Form 706. Schedule A-1 is used to report the additional information that must be submitted to support this election. In order to make a valid election, you must complete Schedule A-1 and attach all of the required statements and appraisals.

For definitions and additional information concerning special-use valuation, see section 2032A and the related regulations.

Part 1. Type of Election

Estate and GST Tax Elections. If you elect special-use valuation for the estate tax, you must also elect special-use valuation for the GST tax and *vice versa*.

You must value each specific property interest at the same value for GST tax purposes that you value it at for estate tax purposes.

Protective Election. To make the protective election described in the separate instructions for line 2 of Part 3, Elections by the Executor, you must check this box, enter the decedent's name and social security number in the spaces provided at the top of Schedule A-1, and complete line 1 and column A of lines 3 and 4 of Part 2. For purposes of the protective election, list on line 3 all of the real property that passes to the qualified heirs even though some of the property will be shown on line 2 when the additional notice of election is subsequently filed. You need not complete columns B–D of lines 3 and 4. You need not complete any other line entries on Schedule A-1. Completing Schedule A-1 as described above constitutes a Notice of Protective Election as described in Regulations section 20.2032A-8(b).

Part 2. Notice of Election

Line 10. Because the special-use valuation election creates a potential tax liability for the recapture tax of section 2032A(c), you must list each person who receives an interest in the specially valued property on Schedule A-1. If there are more than eight persons who receive interests, use an additional sheet that follows the format of line 10. In the columns "Fair market value" and "Special-use value," you should enter the total respective values of all the specially valued property interests received by each person.

GST Tax Savings

To compute the additional GST tax due upon disposition (or cessation of qualified use) of the property, each "skip person" (as defined in the instructions to Schedule R) who receives an interest in the specially valued property must know the total GST tax savings on all of the interests in specially valued property received. This GST tax savings is the difference between the total GST tax that was imposed on all of the interests in specially valued property received by the skip person valued at their special-use value and the total GST tax that would have been imposed on the same interests received by the skip person had they been valued at their fair market value.

Because the GST tax depends on the executor's allocation of the GST exemption and the grandchild exclusion, the skip person who receives the interests is unable to compute this GST tax savings. Therefore, for each skip person who receives an interest in specially valued property, you must attach worksheets showing the total GST tax savings attributable to all of that person's interests in specially valued property.

How To Compute the GST Tax Savings. Before computing each skip person's GST tax savings, you must complete Schedules R and R-1 for the entire estate (using the special-use values).

For each skip person, you must complete two Schedules R (Parts 2 and 3 only) as worksheets, one showing the interests in specially valued property received by the skip person at their special-use value and one showing the same interests at their fair market value.

If the skip person received interests in specially valued property that were shown on Schedule R-1, show these interests on the Schedule R, Parts 2 and 3 worksheets, as appropriate. Do not use Schedule R-1 as a worksheet.

Completing the Special-Use Value Worksheets. On lines 2–4 and 6, enter -0-.

Completing the Fair Market Value Worksheets. *Lines 2 and 3, fixed taxes and other charges.* If valuing the interests at their fair market value (instead of special-use value) causes any of these taxes and charges to increase, enter the increased amount (only) on these lines and attach an explanation of the increase. Otherwise, enter -0-.

Line 6—GST exemption. If you completed line 10 of Schedule R, Part 1, enter on line 6 the amount shown for the skip person on the line 10 special-use allocation schedule you attached to Schedule R. If you did not complete line 10 of Schedule R, Part 1, enter -0- on line 6.

Total GST Tax Savings. For each skip person, subtract the tax amount on line 10, Part 2 of the special-use value worksheet from the tax amount on line 10, Part 2 of the fair market value worksheet. This difference is the skip person's total GST tax savings.

Part 3. Agreement to Special Valuation Under Section 2032A

The agreement to special valuation by persons with an interest in property is required under section 2032A(a)(1)(B) and (d)(2) and must be signed by all parties who have any interest in the property being valued based on its qualified use as of the date of the decedent's death.

An interest in property is an interest that, as of the date of the decedent's death, can be asserted under applicable local law so as to affect the disposition of the specially valued property by the estate. Any person who at the decedent's death has any such interest in the property, whether present or future, or vested or contingent, must enter into the agreement. Included are owners of remainder and executory interests; the holders of general or special powers of appointment; beneficiaries of a gift over in default of exercise of any such power; joint tenants and holders of similar undivided interests when the decedent held only a joint or undivided interest in the property or when only an undivided interest is specially valued; and trustees of trusts and representatives of other entities holding title to, or holding any interests in the property. An heir who has the power under local law to caveat (challenge) a will and thereby affect disposition of the property is not, however, considered to be a person with an interest in property under section 2032A solely by reason of that right. Likewise, creditors of an estate are not such persons solely by reason of their status as creditors.

If any person required to enter into the agreement either desires that an agent act for him or her or cannot legally bind himself or herself due to infancy or other incompetency, or due to death before the election under section 2032A is timely exercised, a representative authorized by local law to bind the person in an agreement of this nature may sign the agreement on his or her behalf.

The Internal Revenue Service will contact the agent designated in the agreement on all matters relating to continued qualification under section 2032A of the specially valued real property and on all matters relating to the special lien arising under section 6324B. It is the duty of the agent as attorney-in-fact for the parties with interests in the specially valued property to furnish the IRS with any requested information and to notify the IRS of any disposition or cessation of qualified use of any part of the property.

Checklist for Section 2032A Election.

If you are going to make the special-use valuation election on Schedule A-1, please use this checklist to ensure that you are providing everything necessary to make a valid election.

To have a valid special-use valuation election under section 2032A, you must file, in addition to the Federal estate tax return, **(a)** a notice of election (Schedule A-1, Part 2), and **(b)** a fully executed agreement (Schedule A-1, Part 3). You must include certain information in the notice of election. To ensure that the notice of election includes all of the information required for a valid election, use the following checklist. The checklist is for your use only. Do not file it with the return.

1. Does the notice of election include the decedent's name and social security number as they appear on the estate tax return?

2. Does the notice of election include the relevant qualified use of the property to be specially valued?

3. Does the notice of election describe the items of real property shown on the estate tax return that are to be specially valued and identify the property by the Form 706 schedule and item number?

4. Does the notice of election include the fair market value of the real property to be specially valued and also include its value based on the qualified use (determined without the adjustments provided in section 2032A(b)(3)(B))?

5. Does the notice of election include the adjusted value (as defined in section 2032A(b)(3)(B)) of **(a)** all real property that both passes from the decedent and is used in a qualified use, without regard to whether it is to be specially valued, and **(b)** all real property to be specially valued?

6. Does the notice of election include **(a)** the items of personal property shown on the estate tax return that pass from the decedent to a qualified heir and that are used in qualified use and **(b)** the total value of such personal property adjusted under section 2032A(b)(3)(B)?

7. Does the notice of election include the adjusted value of the gross estate? (See section 2032A(b)(3)(A).)

8. Does the notice of election include the method used to determine the special use value?

9. Does the notice of election include copies of written appraisals of the fair market value of the real property?

10. Does the notice of election include a statement that the decedent and/or a member of his or her family has owned all of the specially valued property for at least 5 years of the 8 years immediately preceding the date of the decedent's death?

11. Does the notice of election include a statement as to whether there were any periods during the 8-year period preceding the decedent's date of death during which the decedent or a member of his or her family did not **(a)** own the property to be specially valued, **(b)** use it in a qualified use, or **(c)** materially participate in the operation of the farm or other business? (See section 2032A(e)(6).)

12. Does the notice of election include, for each item of specially valued property, the name of every person taking an interest in that item of specially valued property and the following information about each such person: **(a)** the person's address, **(b)** the person's taxpayer identification number, **(c)** the person's relationship to the decedent, and **(d)** the value of the property interest passing to that person based on both fair market value and qualified use?

13. Does the notice of election include affidavits describing the activities constituting material participation and the identity of the material participants?

14. Does the notice of election include a legal description of each item of specially valued property?

(In the case of an election made for qualified woodlands, the information included in the notice of election must include the reason for entitlement to the woodlands election.)

Any election made under section 2032A will not be valid unless a properly executed agreement (Schedule A-1, Part 3) is filed with the estate tax return. To ensure that the agreement satisfies the requirements for a valid election, use the following checklist.

1. Has the agreement been signed by each and every qualified heir having an interest in the property being specially valued?

2. Has every qualified heir expressed consent to personal liability under section 2032A(c) in the event of an early disposition or early cessation of qualified use?

3. Is the agreement that is actually signed by the qualified heirs in a form that is binding on all of the qualified heirs having an interest in the specially valued property?

4. Does the agreement designate an agent to act for the parties to the agreement in all dealings with the IRS on matters arising under section 2032A?

5. Has the agreement been signed by the designated agent and does it give the address of the agent?

Estate of: | **Decedent's Social Security Number**

SCHEDULE A-1—Section 2032A Valuation

Part 1. Type of Election (Before making an election, see the checklist on page 7.):

☐ **Protective election (Regulations section 20.2032A-8(b)).** Complete Part 2, line 1, and column A of lines 3 and 4. (See instructions.)
☐ **Regular election.** Complete all of Part 2 (including line 11, if applicable) and Part 3. (See instructions.)

Before completing Schedule A-1, see the checklist on page 7 for the information and documents that must be included to make a valid election.

The election is not valid unless the agreement (i.e., Part 3—Agreement to Special Valuation Under Section 2032A)—

- Is signed by each and every qualified heir with an interest in the specially valued property, and
- Is attached to this return when it is filed.

Part 2. Notice of Election (Regulations section 20.2032A-8(a)(3))

Note. All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

1 Qualified use—check one ► ☐ Farm used for farming, or
► ☐ Trade or business other than farming

2 Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A(b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals.			

Attach a legal description of all property listed on line 2.
Attach copies of appraisals showing the column B values for all property listed on line 2.

3 Real property used in a qualified use, passing to qualified heirs, but not specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A(b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals.			

If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.

(continued on next page)

4 Personal property used in a qualified use and passing to qualified heirs.

A Schedule and item number from Form 706	B Adjusted value (with section 2032A(b)(3)(B) adjustment)
Subtotal	

A (continued) Schedule and item number from Form 706	B (continued) Adjusted value (with section 2032A(b)(3)(B) adjustment)
"Subtotal" from Col. B, below left	
Total adjusted value	

5 Enter the value of the total gross estate as adjusted under section 2032A(b)(3)(A). ▶

6 **Attach a description of the method used to determine the special value based on qualified use.**

7 Did the decedent and/or a member of his or her family own all property listed on line 2 for at least 5 of the 8 years immediately preceding the date of the decedent's death? ☐ Yes ☐ No

8 Were there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:

	Yes	No
a Did not own the property listed on line 2 above?		
b Did not use the property listed on line 2 above in a qualified use?		
c Did not materially participate in the operation of the farm or other business within the meaning of section 2032A(e)(6)?		

If "Yes" to any of the above, you must attach a statement listing the periods. If applicable, describe whether the exceptions of sections 2032A(b)(4) or (5) are met.

9 **Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.**

10 Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property. **(Each of the qualified heirs receiving an interest in the property must sign the agreement, and the agreement must be filed with this return.)**

	Name	Address
A		
B		
C		
D		
E		
F		
G		
H		

	Identifying number	Relationship to decedent	Fair market value	Special-use value
A				
B				
C				
D				
E				
F				
G				
H				

You must attach a computation of the GST tax savings attributable to direct skips for each person listed above who is a skip person. (See instructions.)

11 **Woodlands election.** Check here ▶ ☐ if you wish to make a Woodlands election as described in section 2032A(e)(13). Enter the schedule and item numbers from Form 706 of the property for which you are making this election ▶
You must attach a statement explaining why you are entitled to make this election. The IRS may issue regulations that require more information to substantiate this election. You will be notified by the IRS if you must supply further information.

Part 3. Agreement to Special Valuation Under Section 2032A

Estate of:	Date of Death	Decedent's Social Security Number
		⋮ ⋮

There cannot be a valid election unless:

- The agreement is executed by each and every one of the qualified heirs, and
- The agreement is included with the estate tax return when the estate tax return is filed.

We (list all qualified heirs and other persons having an interest in the property required to sign this agreement)

_____

_____ ,

being all the qualified heirs and _____

_____ ,

being all other parties having interests in the property which is qualified real property and which is valued under section 2032A of the Internal Revenue Code, do hereby approve of the election made by _____ ,

Executor/Administrator of the estate of _____ ,

pursuant to section 2032A to value said property on the basis of the qualified use to which the property is devoted and do hereby enter into this agreement pursuant to section 2032A(d).

The undersigned agree and consent to the application of subsection (c) of section 2032A of the Code with respect to all the property described on line 2 of Part 2 of Schedule A-1 of Form 706, attached to this agreement. More specifically, the undersigned heirs expressly agree and consent to personal liability under subsection (c) of 2032A for the additional estate and GST taxes imposed by that subsection with respect to their respective interests in the above-described property in the event of certain early dispositions of the property or early cessation of the qualified use of the property. It is understood that if a qualified heir disposes of any interest in qualified real property to any member of his or her family, such member may thereafter be treated as the qualified heir with respect to such interest upon filing a Form 706-A and a new agreement.

The undersigned interested parties who are not qualified heirs consent to the collection of any additional estate and GST taxes imposed under section 2032A(c) of the Code from the specially valued property.

If there is a disposition of any interest which passes, or has passed to him or her, or if there is a cessation of the qualified use of any specially valued property which passes or passed to him or her, each of the undersigned heirs agrees to file a Form 706-A, United States Additional Estate Tax Return, and pay any additional estate and GST taxes due within 6 months of the disposition or cessation.

It is understood by all interested parties that this agreement is a condition precedent to the election of special use valuation under section 2032A of the Code and must be executed by every interested party even though that person may not have received the estate (or GST) tax benefits or be in possession of such property.

Each of the undersigned understands that by making this election, a lien will be created and recorded pursuant to section 6324B of the Code on the property referred to in this agreement for the adjusted tax differences with respect to the estate as defined in section 2032A(c)(2)(C).

As the interested parties, the undersigned designate the following individual as their agent for all dealings with the Internal Revenue Service concerning the continued qualification of the specially valued property under section 2032A of the Code and on all issues regarding the special lien under section 6324B. The agent is authorized to act for the parties with respect to all dealings with the Service on matters affecting the qualified real property described earlier. This authority includes the following:

- To receive confidential information on all matters relating to continued qualification under section 2032A of the specially valued real property and on all matters relating to the special lien arising under section 6324B;
- To furnish the Internal Revenue Service with any requested information concerning the property;
- To notify the Internal Revenue Service of any disposition or cessation of qualified use of any part of the property;
- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest;
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund; and
- To execute closing agreements under section 7121.

(continued on next page)

Part 3. Agreement to Special Valuation Under Section 2032A *(Continued)*

Estate of:	Date of Death	Decedent's Social Security Number

- Other acts (specify) ▶ _____

By signing this agreement, the agent agrees to provide the Internal Revenue Service with any requested information concerning this property and to notify the Internal Revenue Service of any disposition or cessation of the qualified use of any part of this property.

Name of Agent	Signature	Address

The property to which this agreement relates is listed in Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and in the Notice of Election, along with its fair market value according to section 2031 of the Code and its special use value according to section 2032A. The name, address, social security number, and interest (including the value) of each of the undersigned in this property are as set forth in the attached Notice of Election.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands at _____,

this _____ day of _____.

SIGNATURES OF EACH OF THE QUALIFIED HEIRS:

Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir

Signatures of other interested parties

Signatures of other interested parties

Estate of:

SCHEDULE B—Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Description including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If closely held entity, give EIN.	Unit value	Alternate valuation date	Alternate value	Value at date of death
	CUSIP number				
1					
	Total from continuation schedules (or additional sheets) attached to this schedule . . .				
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 2.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedule B are in the separate instructions.)

Estate of:

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules (or additional sheets) attached to this schedule . .			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 3.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)

Instructions for Schedule C—Mortgages, Notes, and Cash

Complete Schedule C and file it with your return if the total gross estate contains any:

- mortgages,
- notes, or
- cash.

List on Schedule C:

- Mortgages and notes payable **to the decedent** at the time of death.
- Cash the decedent had at the date of death.

Do not list on Schedule C:

- Mortgages and notes payable **by the decedent.** (If these are deductible, list them on Schedule K.)

List the items on Schedule C in the following order:

1. mortgages,
2. promissory notes,
3. contracts by decedent to sell land,
4. cash in possession, and
5. cash in banks, savings and loan associations, and other types of financial organizations.

What to enter in the "Description" column:

For mortgages, list:

- face value,
- unpaid balance,
- date of mortgage,
- date of maturity,
- name of maker,
- property mortgaged,
- interest dates, and
- interest rate.

Example to enter in "Description" column:

"Bond and mortgage of $50,000, unpaid balance: $24,000; dated: January 1, 1985; John Doe to Richard Roe; premises: 22 Clinton Street, Newark, NJ; due: January 1, 2005; interest payable at 10% a year—January 1 and July 1."

For promissory notes, list:

- in the same way as mortgages.

For contracts by the decedent to sell land, list:

- name of purchaser,
- contract date,
- property description,
- sale price,
- initial payment,
- amounts of installment payment,
- unpaid balance of principal, and
- interest rate.

For cash in possession, list:

- such cash separately from bank deposits.

For cash in banks, savings and loan associations, and other types of financial organizations, list:

- name and address of each financial organization,
- amount in each account,
- serial or account number,
- nature of account—checking, savings, time deposit, etc., and
- unpaid interest accrued from date of last interest payment to the date of death.

Note. If you obtain statements from the financial organizations, keep them for IRS inspection.

Estate of:

SCHEDULE D—Insurance on the Decedent's Life

You must list **all** policies on the life of the decedent and attach a Form 712 for each policy.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules (or additional sheets) attached to this schedule . .			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 4.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(See the instructions on the reverse side.)

Instructions for Schedule D—Insurance on the Decedent's Life

If you are required to file Form 706 and there was any insurance on the decedent's life, whether or not included in the gross estate, you must complete Schedule D and file it with the return.

Insurance you must include on Schedule D. Under section 2042 you must include in the gross estate:

- Insurance on the decedent's life receivable by or for the benefit of the estate; and
- Insurance on the decedent's life receivable by beneficiaries other than the estate, as described below.

The term "insurance" refers to life insurance of every description, including death benefits paid by fraternal beneficiary societies operating under the lodge system, and death benefits paid under no-fault automobile insurance policies if the no-fault insurer was unconditionally bound to pay the benefit in the event of the insured's death.

Insurance in favor of the estate. Include on Schedule D the full amount of the proceeds of insurance on the life of the decedent receivable by the executor or otherwise payable to or for the benefit of the estate. Insurance in favor of the estate includes insurance used to pay the estate tax, and any other taxes, debts, or charges that are enforceable against the estate. The manner in which the policy is drawn is immaterial as long as there is an obligation, legally binding on the beneficiary, to use the proceeds to pay taxes, debts, or charges. You must include the full amount even though the premiums or other consideration may have been paid by a person other than the decedent.

Insurance receivable by beneficiaries other than the estate. Include on Schedule D the proceeds of all insurance on the life of the decedent not receivable by or for the benefit of the decedent's estate if the decedent possessed at death any of the incidents of ownership, exercisable either alone or in conjunction with any person.

Incidents of ownership in a policy include:

- The right of the insured or estate to its economic benefits;
- The power to change the beneficiary;
- The power to surrender or cancel the policy;
- The power to assign the policy or to revoke an assignment;
- The power to pledge the policy for a loan;
- The power to obtain from the insurer a loan against the surrender value of the policy; and
- A reversionary interest if the value of the reversionary interest was more than 5% of the value of the policy immediately before the decedent died. (An interest in an insurance policy is considered a reversionary interest if, for example, the proceeds become payable to the insured's estate or payable as the insured directs if the beneficiary dies before the insured.)

Life insurance not includible in the gross estate under section 2042 may be includible under some other section of the Code. For example, a life insurance policy could be transferred by the decedent in such a way that it would be includible in the gross estate under section 2036, 2037, or 2038. (See the instructions to Schedule G for a description of these sections.)

Completing the Schedule

You must list every policy of insurance on the life of the decedent, whether or not it is included in the gross estate.

Under "Description" list:

- Name of the insurance company and
- Number of the policy.

For every policy of life insurance listed on the schedule, you must request a statement on Form 712, Life Insurance Statement, from the company that issued the policy. Attach the Form 712 to the back of Schedule D.

If the policy proceeds are paid in one sum, enter the net proceeds received (from Form 712, line 24) in the value (and alternate value) columns of Schedule D. If the policy proceeds are not paid in one sum, enter the value of the proceeds as of the date of the decedent's death (from Form 712, line 25).

If part or all of the policy proceeds are not included in the gross estate, you must explain why they were not included.

Estate of:

SCHEDULE E—Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1.—Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate value	Value at date of death
	Total from continuation schedules (or additional sheets) attached to this schedule			
1a	Totals	1a		
1b	Amounts included in gross estate (one-half of line 1a)	1b		

PART 2.—All Other Joint Interests

2a State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet.

	Name	Address (number and street, city, state, and ZIP code)
A.		
B.		
C.		

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number.	Percentage includible	Includible alternate value	Includible value at date of death
		Total from continuation schedules (or additional sheets) attached to this schedule			
2b		Total other joint interests	2b		
3		**Total includible joint interests** (add lines 1b and 2b). Also enter on Part 5, Recapitulation, page 3, at item 5	3		

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)

Instructions for Schedule E—Jointly Owned Property

If you are required to file Form 706, you must complete Schedule E and file it with the return if the decedent owned any joint property at the time of death, whether or not the decedent's interest is includible in the gross estate.

Enter on this schedule all property of whatever kind or character, whether real estate, personal property, or bank accounts, in which the decedent held at the time of death an interest either as a joint tenant with right to survivorship or as a tenant by the entirety.

Do not list on this schedule property that the decedent held as a tenant in common, but report the value of the interest on Schedule A if real estate, or on the appropriate schedule if personal property. Similarly, community property held by the decedent and spouse should be reported on the appropriate Schedules A through I. The decedent's interest in a partnership should not be entered on this schedule unless the partnership interest itself is jointly owned. Solely owned partnership interests should be reported on Schedule F, "Other Miscellaneous Property."

Part 1—Qualified joint interests held by decedent and spouse. Under section 2040(b)(2), a joint interest is a qualified joint interest if the decedent and the surviving spouse held the interest as:

- Tenants by the entirety, or
- Joint tenants with right of survivorship if the decedent and the decedent's spouse are the only joint tenants.

Interests that meet either of the two requirements above should be entered in Part 1. Joint interests that do not meet either of the two requirements above should be entered in Part 2.

Under "Description," describe the property as required in the instructions for Schedules A, B, C, and F for the type of property involved. For example, jointly held stocks and bonds should be described using the rules given in the instructions to Schedule B.

Under "Alternate value" and "Value at date of death," enter the full value of the property.

Note. You cannot claim the special treatment under section 2040(b) for property held jointly by a decedent and a surviving spouse who is not a U.S. citizen. You must report these joint interests on Part 2 of Schedule E, not Part 1.

Part 2—Other joint interests. All joint interests that were not entered in Part 1 must be entered in Part 2.

For each item of property, enter the appropriate letter A, B, C, etc., from line 2a to indicate the name and address of the surviving co-tenant.

Under "Description," describe the property as required in the instructions for Schedules A, B, C, and F for the type of property involved.

In the "Percentage includible" column, enter the percentage of the total value of the property that you intend to include in the gross estate.

Generally, you must include the full value of the jointly owned property in the gross estate. However, the full value should not be included if you can show that a part of the property originally belonged to the other tenant or tenants and was never received or acquired by the other tenant or tenants from the decedent for less than adequate and full consideration in money or money's worth, or unless you can show that any part of the property was acquired with consideration originally belonging to the surviving joint tenant or tenants. In this case, you may exclude from the value of the property an amount proportionate to the consideration furnished by the other tenant or tenants. Relinquishing or promising to relinquish dower, curtesy, or statutory estate created instead of dower or curtesy, or other marital rights in the decedent's property or estate is not consideration in money or money's worth. See the Schedule A instructions for the value to show for real property that is subject to a mortgage.

If the property was acquired by the decedent and another person or persons by gift, bequest, devise, or inheritance as joint tenants, and their interests are not otherwise specified by law, include only that part of the value of the property that is figured by dividing the full value of the property by the number of joint tenants.

If you believe that less than the full value of the entire property is includible in the gross estate for tax purposes, you must establish the right to include the smaller value by attaching proof of the extent, origin, and nature of the decedent's interest and the interest(s) of the decedent's co-tenant or co-tenants.

In the "Includible alternate value" and "Includible value at date of death" columns, you should enter only the values that you believe are includible in the gross estate.

Estate of:

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

		Yes	No
1	Did the decedent at the time of death own any articles of artistic or collectible value in excess of $3,000 or any collections whose artistic or collectible value combined at date of death exceeded $10,000? . . . . . If "Yes," submit full details on this schedule and attach appraisals.		
2	Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? . . . . . If "Yes," submit full details on this schedule.		
3	Did the decedent at the time of death have, or have access to, a safe deposit box? . . . . . If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor. If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		

Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules (or additional sheets) attached to this schedule . .			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 6.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)

Instructions for Schedule F—Other Miscellaneous Property

You must complete Schedule F and file it with the return.

On Schedule F, list all items that must be included in the gross estate that are not reported on any other schedule, including:

- Debts due the decedent (other than notes and mortgages included on Schedule C);
- Interests in business;
- Any interest in an Archer medical savings account (MSA) or Health Savings Account (HSA), unless such interest passes to the surviving spouse; and
- Insurance on the life of another (obtain and attach Form 712, Life Insurance Statement, for each policy).

Note (for single premium or paid-up policies). In certain situations, for example where the surrender value of the policy exceeds its replacement cost, the true economic value of the policy will be greater than the amount shown on line 59 of Form 712. In these situations, you should report the full economic value of the policy on Schedule F. See Rev. Rul. 78-137, 1978-1 C.B. 280 for details.

- Section 2044 property (see *Decedent Who Was a Surviving Spouse* below);
- Claims (including the value of the decedent's interest in a claim for refund of income taxes or the amount of the refund actually received);
- Rights;
- Royalties;
- Leaseholds;
- Judgments;
- Reversionary or remainder interests;
- Shares in trust funds (attach a copy of the trust instrument);
- Household goods and personal effects, including wearing apparel;
- Farm products and growing crops;
- Livestock;
- Farm machinery; and
- Automobiles.

If the decedent owned any interest in a partnership or unincorporated business, attach a statement of assets and liabilities for the valuation date and for the 5 years before the valuation date. Also attach statements of the net earnings for the same 5 years. Be sure to include the EIN of the entity. You must account for goodwill in the valuation. In general, furnish the same information and follow the methods used to value close corporations. See the instructions for Schedule B.

All partnership interests should be reported on Schedule F unless the partnership interest, itself, is jointly owned. Jointly owned partnership interests should be reported on Schedule E.

If real estate is owned by the sole proprietorship, it should be reported on Schedule F and not on Schedule A. Describe the real estate with the same detail required for Schedule A.

Line 1. If the decedent owned at the date of death articles with artistic or intrinsic value (e.g., jewelry, furs, silverware, books, statuary, vases, oriental rugs, coin or stamp collections), check the "Yes" box on line 1 and provide full details. If any one article is valued at more than $3,000, or any collection of similar articles is valued at more than $10,000, attach an appraisal by an expert under oath and the required statement regarding the appraiser's qualifications (see Regulations section 20.2031-6(b)).

Decedent Who Was a Surviving Spouse

If the decedent was a surviving spouse, he or she may have received qualified terminable interest property (QTIP) from the predeceased spouse for which the marital deduction was elected either on the predeceased spouse's estate tax return or on a gift tax return, Form 709. The election was available for gifts made and decedents dying after December 31, 1981. List such property on Schedule F.

If this election was made and the surviving spouse retained his or her interest in the QTIP property at death, the full value of the QTIP property is includible in his or her estate, even though the qualifying income interest terminated at death. It is valued as of the date of the surviving spouse's death, or alternate valuation date, if applicable. Do not reduce the value by any annual exclusion that may have applied to the transfer creating the interest.

The value of such property included in the surviving spouse's gross estate is treated as passing from the surviving spouse. It therefore qualifies for the charitable and marital deductions on the surviving spouse's estate tax return if it meets the other requirements for those deductions.

For additional details, see Regulations section 20.2044-1.

Estate of:

SCHEDULE G—Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate value	Value at date of death
A.	Gift tax paid by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b))	X X X X X		
B. 1	Transfers includible under section 2035(a), 2036, 2037, or 2038:			
	Total from continuation schedules (or additional sheets) attached to this schedule . .			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 7.)			

SCHEDULE H—Powers of Appointment

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)

(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules (or additional sheets) attached to this schedule . .			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 8.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedules G and H are in the separate instructions.)

Estate of:

SCHEDULE I—Annuities

Note. Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see page 15 of the instructions).

	Yes	No
A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)? . . . . . If "Yes," you must attach the information required by the instructions.		

Item number	Description Show the entire value of the annuity before any exclusions.	Alternate valuation date	Includible alternate value	Includible value at date of death
1				
	Total from continuation schedules (or additional sheets) attached to this schedule . .			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 9.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(The instructions to Schedule I are in the separate instructions.)

Estate of:

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note. Do not list on this schedule expenses of administering property not subject to claims. For those expenses, see the instructions for Schedule L.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041 if a waiver is filed to waive the deduction on Form 706 (see the Form 1041 instructions).

Item number	Description	Expense amount	Total amount
1	**A. Funeral expenses:**		
	Total funeral expenses . . . . . ▶		
	B. Administration expenses:		
1	Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
2	Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.). .		
3	Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
4	Miscellaneous expenses:	Expense amount	
	Total miscellaneous expenses from continuation schedules (or additional sheets) attached to this schedule		
	Total miscellaneous expenses . . . . . ▶		
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 13.) . . . . . ▶		

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)

Instructions for Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

General. You must complete and file Schedule J if you claim a deduction on item 13 of Part 5, Recapitulation.

On Schedule J, itemize funeral expenses and expenses incurred in administering property subject to claims. List the names and addresses of persons to whom the expenses are payable and describe the nature of the expense. **Do not list expenses incurred in administering property not subject to claims on this schedule. List them on Schedule L instead.**

The deduction is limited to the amount paid for these expenses that is allowable under local law but may not exceed:

1. The value of property subject to claims included in the gross estate, plus

2. The amount paid out of property included in the gross estate but not subject to claims. This amount must actually be paid by the due date of the estate tax return.

The applicable local law under which the estate is being administered determines which property is and is not subject to claims. If under local law a particular property interest included in the gross estate would bear the burden for the payment of the expenses, then the property is considered property subject to claims.

Unlike certain claims against the estate for debts of the decedent (see the instructions for Schedule K in the separate instructions), you cannot deduct expenses incurred in administering property subject to claims on both the estate tax return and the estate's income tax return. If you choose to deduct them on the estate tax return, you cannot deduct them on a Form 1041 filed for the estate. Funeral expenses are only deductible on the estate tax return.

Funeral Expenses. Itemize funeral expenses on line A. Deduct from the expenses any amounts that were reimbursed, such as death benefits payable by the Social Security Administration and the Veterans Administration.

Executors' Commissions. When you file the return, you may deduct commissions that have actually been paid to you or that you expect will be paid. You may not deduct commissions if none will be collected. If the amount of the commissions has not been fixed by decree of the proper court, the deduction will be allowed on the final examination of the return, provided that:

- The Estate and Gift Tax Territory Manager is reasonably satisfied that the commissions claimed will be paid;
- The amount entered as a deduction is within the amount allowable by the laws of the jurisdiction where the estate is being administered; and
- It is in accordance with the usually accepted practice in that jurisdiction for estates of similar size and character.

If you have not been paid the commissions claimed at the time of the final examination of the return, you must support the amount you deducted with an affidavit or statement signed under the penalties of perjury that the amount has been agreed upon and will be paid.

You may not deduct a bequest or devise made to you instead of commissions. If, however, the decedent fixed by will the compensation payable to you for services to be rendered in the administration of the estate, you may deduct this amount to the extent it is not more than the compensation allowable by the local law or practice.

Do not deduct on this schedule amounts paid as trustees' commissions whether received by you acting in the capacity of a trustee or by a separate trustee. If such amounts were paid in administering property not subject to claims, deduct them on Schedule L.

Note. Executors' commissions are taxable income to the executors. Therefore, be sure to include them as income on your individual income tax return.

Attorney Fees. Enter the amount of attorney fees that have actually been paid or that you reasonably expect to be paid. If on the final examination of the return the fees claimed have not been awarded by the proper court and paid, the deduction will be allowed provided the Estate and Gift Tax Territory Manager is reasonably satisfied that the amount claimed will be paid and that it does not exceed a reasonable payment for the services performed, taking into account the size and character of the estate and the local law and practice. If the fees claimed have not been paid at the time of final examination of the return, the amount deducted must be supported by an affidavit, or statement signed under the penalties of perjury, by the executor or the attorney stating that the amount has been agreed upon and will be paid.

Do not deduct attorney fees incidental to litigation incurred by the beneficiaries. These expenses are charged against the beneficiaries personally and are not administration expenses authorized by the Code.

Interest Expense. Interest expenses incurred after the decedent's death are generally allowed as a deduction if they are reasonable, necessary to the administration of the estate, and allowable under local law.

Interest incurred as the result of a Federal estate tax deficiency is a deductible administrative expense. Penalties are not deductible even if they are allowable under local law.

Note. If you elect to pay the tax in installments under section 6166, you may not deduct the interest payable on the installments.

Miscellaneous Expenses. Miscellaneous administration expenses necessarily incurred in preserving and distributing the estate are deductible. These expenses include appraiser's and accountant's fees, certain court costs, and costs of storing or maintaining assets of the estate.

The expenses of selling assets are deductible only if the sale is necessary to pay the decedent's debts, the expenses of administration, or taxes, or to preserve the estate or carry out distribution.

Estate of:

SCHEDULE K—Debts of the Decedent, and Mortgages and Liens

Item number	Debts of the Decedent—Creditor and nature of claim, and allowable death taxes	Amount unpaid to date	Amount in contest	Amount claimed as a deduction
1				
	Total from continuation schedules (or additional sheets) attached to this schedule			
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 14.)			

Item number	Mortgages and Liens—Description	Amount
1		
	Total from continuation schedules (or additional sheets) attached to this schedule	
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 15.)	

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedule K are in the separate instructions.)

Estate of:

SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

Item number	Net losses during administration (**Note.** Do not deduct losses claimed on a Federal income tax return.)	Amount
1		
	Total from continuation schedules (or additional sheets) attached to this schedule	
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 18.)	

Item number	Expenses incurred in administering property not subject to claims. (Indicate whether estimated, agreed upon, or paid.)	Amount
1		
	Total from continuation schedules (or additional sheets) attached to this schedule	
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 19.)	

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(The instructions to Schedule L are in the separate instructions.)

Estate of:

SCHEDULE M—Bequests, etc., to Surviving Spouse

Election To Deduct Qualified Terminable Interest Property Under Section 2056(b)(7). If a trust (or other property) meets the requirements of qualified terminable interest property under section 2056(b)(7), and

a. The trust or other property is listed on Schedule M, and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M,

then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2056(b)(7).

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property).

Election To Deduct Qualified Domestic Trust Property Under Section 2056A. If a trust meets the requirements of a qualified domestic trust under section 2056A(a) and this return is filed no later than 1 year after the time prescribed by law (including extensions) for filing the return, and

a. The entire value of a trust or trust property is listed on Schedule M, and

b. The entire value of the trust or trust property is entered as a deduction on Schedule M,

then unless the executor specifically identifies the trust to be excluded from the election, the executor shall be deemed to have made an election to have the entire trust treated as qualified domestic trust property.

			Yes	No
1	Did any property pass to the surviving spouse as a result of a qualified disclaimer? *If "Yes," attach a copy of the written disclaimer required by section 2518(b).*	1		
2a	In what country was the surviving spouse born?			
b	What is the surviving spouse's date of birth?			
c	Is the surviving spouse a U.S. citizen?	2c		
d	If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship?			
e	If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen?			
3	**Election Out of QTIP Treatment of Annuities**—Do you elect under section 2056(b)(7)(C)(ii) **not** to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions)	3		

Item number	Description of property interests passing to surviving spouse	Amount
1		
	Total from continuation schedules (or additional sheets) attached to this schedule	
4	**Total** amount of property interests listed on Schedule M	4
5a	Federal estate taxes payable out of property interests listed on Schedule M	5a
b	Other death taxes payable out of property interests listed on Schedule M	5b
c	Federal and state GST taxes payable out of property interests listed on Schedule M	5c
d	Add items 5a, b, and c	5d
6	Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5, Recapitulation, page 3, at item 20	6

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)

Examples of Listing of Property Interests on Schedule M

Item number	Description of property interests passing to surviving spouse	Amount
1	One-half the value of a house and lot, 256 South West Street, held by decedent and surviving spouse as joint tenants with right of survivorship under deed dated July 15, 1957 (Schedule E, Part I, item 1)	$132,500
2	Proceeds of Gibraltar Life Insurance Company policy No. 104729, payable in one sum to surviving spouse (Schedule D, item 3)	200,000
3	Cash bequest under Paragraph Six of will	100,000

Instructions for Schedule M—Bequests, etc., to Surviving Spouse (Marital Deduction)

General

You must complete Schedule M and file it with the return if you claim a deduction on item 20 of Part 5, Recapitulation.

The marital deduction is authorized by section 2056 for certain property interests that pass from the decedent to the surviving spouse. You may claim the deduction only for property interests that are included in the decedent's gross estate (Schedules A through I).

Note. The marital deduction is generally not allowed if the surviving spouse is **not** a U.S. citizen. The marital deduction is allowed for property passing to such a surviving spouse in a "qualified domestic trust" or if such property is transferred or irrevocably assigned to such a trust before the estate tax return is filed. The executor must elect qualified domestic trust status on this return. See the instructions that follow, on pages 29–30, for details on the election.

Property Interests That You May List on Schedule M

Generally, you may list on Schedule M all property interests that pass from the decedent to the surviving spouse and are included in the gross estate. However, you should not list any "Nondeductible terminable interests" (described below) on Schedule M unless you are making a QTIP election. The property for which you make this election must be included on Schedule M. See "Qualified terminable interest property" on the following page.

For the rules on common disaster and survival for a limited period, see section 2056(b)(3).

You may list on Schedule M only those interests that the surviving spouse takes:

1. As the decedent's legatee, devisee, heir, or donee;

2. As the decedent's surviving tenant by the entirety or joint tenant;

3. As an appointee under the decedent's exercise of a power or as a taker in default at the decedent's nonexercise of a power;

4. As a beneficiary of insurance on the decedent's life;

5. As the surviving spouse taking under dower or curtesy (or similar statutory interest); and

6. As a transferee of a transfer made by the decedent at any time.

Property Interests That You May Not List on Schedule M

You should not list on Schedule M:

1. The value of any property that does not pass from the decedent to the surviving spouse;

2. Property interests that are not included in the decedent's gross estate;

3. The full value of a property interest for which a deduction was claimed on Schedules J through L. The value of the property interest should be reduced by the deductions claimed with respect to it;

4. The full value of a property interest that passes to the surviving spouse subject to a mortgage or other encumbrance or an obligation of the surviving spouse. Include on Schedule M only the net value of the interest after reducing it by the amount of the mortgage or other debt;

5. Nondeductible terminable interests (described below); or

6. Any property interest disclaimed by the surviving spouse.

Terminable Interests

Certain interests in property passing from a decedent to a surviving spouse are referred to as *terminable interests.* These are interests that will terminate or fail after the passage of time, or on the occurrence or nonoccurrence of some contingency. Examples are: life estates, annuities, estates for terms of years, and patents.

The ownership of a bond, note, or other contractual obligation, which when discharged would not have the effect of an annuity for life or for a term, is not considered a terminable interest.

Nondeductible terminable interests. A terminable interest is **nondeductible,** and should not be entered on Schedule M (unless you are making a QTIP election) if:

1. Another interest in the same property passed from the decedent to some other person for less than adequate and full consideration in money or money's worth; and

2. By reason of its passing, the other person or that person's heirs may enjoy part of the property after the termination of the surviving spouse's interest.

This rule applies even though the interest that passes from the decedent to a person other than the surviving spouse is not included in the gross estate, and regardless of when the interest passes. The rule also applies regardless of whether the surviving spouse's interest and the other person's interest pass from the decedent at the same time.

Property interests that are considered to pass to a person other than the surviving spouse are any property interest that: **(a)** passes under a decedent's will or intestacy; **(b)** was transferred by a decedent during life; or **(c)** is held by or passed on to any person as a decedent's joint tenant, as appointee under a decedent's exercise of a power, as taker in default at a decedent's release or nonexercise of a power, or as a beneficiary of insurance on the decedent's life.

For example, a decedent devised real property to his wife for life, with remainder to his children. The life interest that passed to the wife does not qualify for the marital deduction because it will terminate at her death and the children will thereafter possess or enjoy the property.

However, if the decedent purchased a joint and survivor annuity for himself and his wife who survived him, the value of the survivor's annuity, to the extent that it is included in the gross estate, qualifies for the marital deduction because even though the interest will terminate on the wife's death, no one else will possess or enjoy any part of the property.

The marital deduction is not allowed for an interest that the decedent directed the executor or a trustee to convert, after death, into a terminable interest for the surviving spouse. The marital deduction is not allowed for such an interest even if there was no interest

in the property passing to another person and even if the terminable interest would otherwise have been deductible under the exceptions described below for life estate and life insurance and annuity payments with powers of appointment. For more information, see Regulations sections 20.2056(b)-1(f) and 20.2056(b)-1(g), Example (7).

If any property interest passing from the decedent to the surviving spouse may be paid or otherwise satisfied out of any of a group of assets, the value of the property interest is, for the entry on Schedule M, reduced by the value of any asset or assets that, if passing from the decedent to the surviving spouse, would be nondeductible terminable interests. Examples of property interests that may be paid or otherwise satisfied out of any of a group of assets are a bequest of the residue of the decedent's estate, or of a share of the residue, and a cash legacy payable out of the general estate.

Example: A decedent bequeathed $100,000 to the surviving spouse. The general estate includes a term for years (valued at $10,000 in determining the value of the gross estate) in an office building, which interest was retained by the decedent under a deed of the building by gift to a son. Accordingly, the value of the specific bequest entered on Schedule M is $90,000.

Life Estate With Power of Appointment in the Surviving Spouse. A property interest, whether or not in trust, will be treated as passing to the surviving spouse, and will not be treated as a nondeductible terminable interest if: **(a)** the surviving spouse is entitled for life to all of the income from the entire interest; **(b)** the income is payable annually or at more frequent intervals; **(c)** the surviving spouse has the power, exercisable in favor of the surviving spouse or the estate of the surviving spouse, to appoint the entire interest; **(d)** the power is exercisable by the surviving spouse alone and (whether exercisable by will or during life) is exercisable by the surviving spouse in all events; and **(e)** no part of the entire interest is subject to a power in any other person to appoint any part to any person other than the surviving spouse (or the surviving spouse's legal representative or relative if the surviving spouse is disabled. See Rev. Rul. 85-35, 1985-1 C.B. 328). If these five conditions are satisfied only for a specific portion of the entire interest, see the section 2056(b) regulations to determine the amount of the marital deduction.

Life Insurance, Endowment, or Annuity Payments, With Power of Appointment in Surviving Spouse. A property interest consisting of the entire proceeds under a life insurance, endowment, or annuity contract is treated as passing from the decedent to the surviving spouse, and will not be treated as a nondeductible terminable interest if: **(a)** the surviving spouse is entitled to receive the proceeds in installments, or is entitled to interest on them, with all amounts payable during the life of the spouse, payable only to the surviving spouse; **(b)** the installment or interest payments are payable annually, or more frequently, beginning not later than 13 months after the decedent's death; **(c)** the surviving spouse has the power, exercisable in favor of the surviving spouse or of the estate of the surviving spouse, to appoint all amounts payable under the contract; **(d)** the power is exercisable by the surviving spouse alone and (whether exercisable by will or during life) is exercisable by the surviving spouse in all events; and **(e)** no part of the amount payable under the contract is subject to a power in any other person to appoint any part to any person other than the surviving spouse. If these five conditions are satisfied only for a specific portion of the proceeds, see the section 2056(b) regulations to determine the amount of the marital deduction.

Charitable Remainder Trusts. An interest in a charitable remainder trust will **not** be treated as a nondeductible terminable interest if:

1. The interest in the trust passes from the decedent to the surviving spouse; and

2. The surviving spouse is the only beneficiary of the trust other than charitable organizations described in section 170(c).

A "charitable remainder trust" is either a charitable remainder annuity trust or a charitable remainder unitrust. (See section 664 for descriptions of these trusts.)

Election To Deduct Qualified Terminable Interests (QTIP)

You may elect to claim a marital deduction for qualified terminable interest property or property interests. You make the QTIP election simply by listing the qualified terminable interest property on Schedule M and deducting its value. You are presumed to have made the QTIP election if you list the property and deduct its value on Schedule M. If you make this election, the surviving spouse's gross estate will include the value of the "qualified terminable interest property." See the instructions for line 6 of Part 4, General Information, for more details. **The election is irrevocable.**

If you file a Form 706 in which you do not make this election, you may not file an amended return to make the election unless you file the amended return on or before the due date for filing the original Form 706.

The effect of the election is that the property (interest) will be treated as passing to the surviving spouse and will not be treated as a nondeductible terminable interest. All of the other marital deduction requirements must still be satisfied before you may make this election. For example, you may not make this election for property or property interests that are not included in the decedent's gross estate.

Qualified terminable interest property. Qualified terminable interest property is property **(a)** that passes from the decedent, and **(b)** in which the surviving spouse has a qualifying income interest for life.

The surviving spouse has a *qualifying income interest for life* if the surviving spouse is entitled to all of the income from the property payable annually or at more frequent intervals, or has a usufruct interest for life in the property, and during the surviving spouse's lifetime no person has a power to appoint any part of the property to any person other than the surviving spouse. An annuity is treated as an income interest regardless of whether the property from which the annuity is payable can be separately identified.

Amendments to Regulations sections 20.2044-1, 20.2056(b)-7 and 20.2056(b)-10 clarify that an interest in property is eligible for QTIP treatment if the income interest is contingent upon the executor's election even if that portion of the property for which no election is made will pass to or for the benefit of beneficiaries other than the surviving spouse.

The QTIP election may be made for all or any part of qualified terminable interest property. A partial election must relate to a fractional or percentile share of the property so that the elective part will reflect its proportionate share of the increase or decline in the whole of the property when applying sections 2044 or 2519. Thus, if the interest of the surviving spouse in a trust (or other property in which the spouse has a qualified life estate) is qualified terminable interest property, you may make an election for a part of the trust (or other property) only if the election relates to a defined fraction or percentage of the entire trust (or other property). The fraction or percentage may be defined by means of a formula.

Qualified Domestic Trust Election (QDOT)

The marital deduction is allowed for transfers to a surviving spouse who is not a U.S. citizen only if the property passes to the surviving spouse in a "qualified domestic trust" (QDOT) or if

such property is transferred or irrevocably assigned to a QDOT before the decedent's estate tax return is filed.

A QDOT is any trust:

1. That requires at least one trustee to be either an individual who is a citizen of the United States or a domestic corporation;

2. That requires that no distribution of corpus from the trust can be made unless such a trustee has the right to withhold from the distribution the tax imposed on the QDOT;

3. That meets the requirements of any applicable regulations; and

4. For which the executor has made an election on the estate tax return of the decedent.

Note. For trusts created by an instrument executed before November 5, 1990, paragraphs 1 and 2 above will be treated as met if the trust instrument requires that all trustees be individuals who are citizens of the United States or domestic corporations.

You make the QDOT election simply by listing the qualified domestic trust or the **entire value** of the trust property on Schedule M and deducting its value. You are presumed to have made the QDOT election if you list the trust or trust property and deduct its value on Schedule M. **Once made, the election is irrevocable.**

If an election is made to deduct qualified domestic trust property under section 2056A(d), provide the following information for each qualified domestic trust on an attachment to this schedule:

1. The name and address of every trustee;

2. A description of each transfer passing from the decedent that is the source of the property to be placed in trust; and

3. The employer identification number (EIN) for the trust.

The election must be made for an entire QDOT trust. In listing a trust for which you are making a QDOT election, unless you specifically identify the trust as not subject to the election, the election will be considered made for the entire trust.

The determination of whether a trust qualifies as a QDOT will be made as of the date the decedent's Form 706 is filed. If, however, judicial proceedings are brought before the Form 706's due date (including extensions) to have the trust revised to meet the QDOT requirements, then the determination will not be made until the court-ordered changes to the trust are made.

Line 1

If property passes to the surviving spouse as the result of a qualified disclaimer, check "Yes" and attach a copy of the written disclaimer required by section 2518(b).

Line 3

Section 2056(b)(7) creates an automatic QTIP election for certain joint and survivor annuities that are includible in the estate under section 2039. To qualify, only the surviving spouse can have the right to receive payments before the death of the surviving spouse.

The executor can elect out of QTIP treatment, however, by checking the "Yes" box on line 3. Once made, the election is irrevocable. If there is more than one such joint and survivor annuity, you are not required to make the election for all of them.

If you make the election out of QTIP treatment by checking "Yes" on line 3, you cannot deduct the amount of the annuity on Schedule M. If you do not make the election out, you must list the joint and survivor annuities on Schedule M.

Listing Property Interests on Schedule M

List each property interest included in the gross estate that passes from the decedent to the surviving spouse and for which a marital deduction is claimed. This includes otherwise nondeductible terminable interest property for which you are making a QTIP election. Number each item in sequence and describe each item in detail. Describe the instrument (including any clause or paragraph number) or provision of law under which each item passed to the surviving spouse. If possible, show where each item appears (number and schedule) on Schedules A through I.

In listing otherwise nondeductible property for which you are making a QTIP election, unless you specifically identify a fractional portion of the trust or other property as not subject to the election, the election will be considered made for all of the trust or other property.

Enter the value of each interest before taking into account the federal estate tax or any other death tax. The valuation dates used in determining the value of the gross estate apply also on Schedule M.

If Schedule M includes a bequest of the residue or a part of the residue of the decedent's estate, attach a copy of the computation showing how the value of the residue was determined. Include a statement showing:

- The value of all property that is included in the decedent's gross estate (Schedules A through I) but is not a part of the decedent's probate estate, such as lifetime transfers, jointly owned property that passed to the survivor on decedent's death, and the insurance payable to specific beneficiaries;
- The values of all specific and general legacies or devises, with reference to the applicable clause or paragraph of the decedent's will or codicil. (If legacies are made to each member of a class; for example, $1,000 to each of decedent's employees, only the number in each class and the total value of property received by them need be furnished);
- The date of birth of all persons, the length of whose lives may affect the value of the residuary interest passing to the surviving spouse; and
- Any other important information such as that relating to any claim to any part of the estate not arising under the will.

Lines 5a, b, and c. The total of the values listed on Schedule M must be reduced by the amount of the federal estate tax, the federal GST tax, and the amount of state or other death and GST taxes paid out of the property interest involved. If you enter an amount for state or other death or GST taxes on lines 5b or 5c, identify the taxes and attach your computation of them.

Attachments. If you list property interests passing by the decedent's will on Schedule M, attach a certified copy of the order admitting the will to probate. If, when you file the return, the court of probate jurisdiction has entered any decree interpreting the will or any of its provisions affecting any of the interests listed on Schedule M, or has entered any order of distribution, attach a copy of the decree or order. In addition, the IRS may request other evidence to support the marital deduction claimed.

Estate of:

SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests

	Yes	No
1a If the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any of its provisions affecting the charitable deductions claimed in this schedule? If "Yes," full details must be submitted with this schedule.		
b According to the information and belief of the person or persons filing this return, is any such action planned? If "Yes," full details must be submitted with this schedule.		
2 Did any property pass to charity as the result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b).		

Item number	Name and address of beneficiary	Character of institution	Amount
1			
Total from continuation schedules (or additional sheets) attached to this schedule			
3 Total			3
4a Federal estate tax payable out of property interests listed above		4a	
b Other death taxes payable out of property interests listed above		4b	
c Federal and state GST taxes payable out of property interests listed above		4c	
d Add items 4a, b, and c			4d
5 Net value of property interests listed above (subtract 4d from 3). Also enter on Part 5, Recapitulation, page 3, at item 21			5

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedule O are in the separate instructions.)

Estate of:

SCHEDULE P—Credit for Foreign Death Taxes

List all foreign countries to which death taxes have been paid and for which a credit is claimed on this return.

If a credit is claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule P for each of the other countries.

The credit computed on this sheet is for the _____
(Name of death tax or taxes)

_____ imposed in _____
(Name of country)

Credit is computed under the _____
(Insert title of treaty or "statute")

Citizenship (nationality) of decedent at time of death

(All amounts and values must be entered in United States money.)

1 Total of estate, inheritance, legacy, and succession taxes imposed in the country named above attributable to property situated in that country, subjected to these taxes, and included in the gross estate (as defined by statute)	1	
2 Value of the gross estate (adjusted, if necessary, according to the instructions for item 2)	2	
3 Value of property situated in that country, subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, according to the instructions for item 3)	3	
4 Tax imposed by section 2001 reduced by the total credits claimed under sections 2010 and 2012 (see instructions)	4	
5 Amount of Federal estate tax attributable to property specified at item 3. (Divide item 3 by item 2 and multiply the result by item 4.)	5	
6 Credit for death taxes imposed in the country named above (the smaller of item 1 or item 5). Also enter on line 13 of Part 2, Tax Computation	6	

SCHEDULE Q—Credit for Tax on Prior Transfers

Part 1—Transferor Information

	Name of transferor	Social security number	IRS office where estate tax return was filed	Date of death
A				
B				
C				

Check here ▶ ☐ if section 2013(f) (special valuation of farm, etc., real property) adjustments to the computation of the credit were made (see page 20 of the instructions).

Part 2—Computation of Credit (see instructions beginning on page 20)

Item	Transferor A	Transferor B	Transferor C	Total A, B, & C
1 Transferee's tax as apportioned (from worksheet, (line 7 ÷ line 8) × line 35 for each column) . .				
2 Transferor's tax (from each column of worksheet, line 20)				
3 Maximum amount before percentage requirement (for each column, enter amount from line 1 or 2, whichever is smaller)				
4 Percentage allowed (each column) (see instructions)	%	%	%	
5 Credit allowable (line 3 × line 4 for each column)				
6 TOTAL credit allowable (add columns A, B, and C of line 5). Enter here and on line 14 of Part 2, Tax Computation				

(The instructions to Schedules P and Q are in the separate instructions.)

SCHEDULE R—Generation-Skipping Transfer Tax

Note. To avoid application of the deemed allocation rules, Form 706 and Schedule R should be filed to allocate the GST exemption to trusts that may later have taxable terminations or distributions under section 2612 even if the form is not required to be filed to report estate or GST tax.

The GST tax is imposed on taxable transfers of interests in property located **outside the United States** as well as property located inside the United States.

See instructions beginning on page 21.

Part 1—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) (Special QTIP) Election

You no longer need to check a box to make a section 2652(a)(3) (special QTIP) election. If you list qualifying property in Part 1, line 9, below, you will be considered to have made this election. See page 23 of the separate instructions for details.

1	Maximum allowable GST exemption	1
2	Total GST exemption allocated by the decedent against decedent's lifetime transfers	2
3	Total GST exemption allocated by the executor, using Form 709, against decedent's lifetime transfers	3
4	GST exemption allocated on line 6 of Schedule R, Part 2	4
5	GST exemption allocated on line 6 of Schedule R, Part 3	5
6	Total GST exemption allocated on line 4 of Schedule(s) R-1	6
7	Total GST exemption allocated to *inter vivos* transfers and direct skips (add lines 2–6)	7
8	GST exemption available to allocate to trusts and section 2032A interests (subtract line 7 from line 1)	8
9	Allocation of GST exemption to trusts (as defined for GST tax purposes):	

A Name of trust	B Trust's EIN (if any)	C GST exemption allocated on lines 2–6, above (see instructions)	D Additional GST exemption allocated (see instructions)	E Trust's inclusion ratio (optional—see instructions)

9D	**Total.** May not exceed line 8, above	9D
10	GST exemption available to allocate to section 2032A interests received by individual beneficiaries (subtract line 9D from line 8). You must attach special use allocation schedule (see instructions).	10

(The instructions to Schedule R are in the separate instructions.)

Estate of:

Part 2—Direct Skips Where the Property Interests Transferred Bear the GST Tax on the Direct Skips

Name of skip person	Description of property interest transferred	Estate tax value

1 Total estate tax values of all property interests listed above	1	
2 Estate taxes, state death taxes, and other charges borne by the property interests listed above	2	
3 GST taxes borne by the property interests listed above but imposed on direct skips other than those shown on this Part 2 (see instructions)	3	
4 Total fixed taxes and other charges (add lines 2 and 3)	4	
5 Total tentative maximum direct skips (subtract line 4 from line 1)	5	
6 GST exemption allocated	6	
7 Subtract line 6 from line 5	7	
8 GST tax due (divide line 7 by 3.127659)	8	
9 Enter the amount from line 8 of Schedule R, Part 3	9	
10 **Total GST taxes payable by the estate** (add lines 8 and 9). Enter here and on line 17 of Part 2—Tax Computation, on page 1	10	

Estate of:

Part 3—Direct Skips Where the Property Interests Transferred Do Not Bear the GST Tax on the Direct Skips

Name of skip person	Description of property interest transferred	Estate tax value

1 Total estate tax values of all property interests listed above	1	
2 Estate taxes, state death taxes, and other charges borne by the property interests listed above	2	
3 GST taxes borne by the property interests listed above but imposed on direct skips other than those shown on this Part 3 (see instructions)	3	
4 Total fixed taxes and other charges (add lines 2 and 3)	4	
5 Total tentative maximum direct skips (subtract line 4 from line 1)	5	
6 GST exemption allocated	6	
7 Subtract line 6 from line 5	7	
8 GST tax due (multiply line 7 by .47). Enter here and on Schedule R, Part 2, line 9	8	

SCHEDULE R-1 (Form 706)
(Rev. August 2005)
Department of the Treasury
Internal Revenue Service

Generation-Skipping Transfer Tax

Direct Skips From a Trust

Payment Voucher

OMB No. 1545-0015

Executor: File one copy with Form 706 and send two copies to the fiduciary. Do not pay the tax shown. See the separate instructions.
Fiduciary: See instructions on the following page. Pay the tax shown on line 6.

Name of trust	Trust's EIN

Name and title of fiduciary	Name of decedent	
Address of fiduciary (number and street)	Decedent's SSN	Service Center where Form 706 was filed
City, state, and ZIP code	Name of executor	
Address of executor (number and street)	City, state, and ZIP code	
Date of decedent's death	Filing due date of Schedule R, Form 706 (with extensions)	

Part 1—Computation of the GST Tax on the Direct Skip

Description of property interests subject to the direct skip	Estate tax value

1	Total estate tax value of all property interests listed above	1	
2	Estate taxes, state death taxes, and other charges borne by the property interests listed above	2	
3	Tentative maximum direct skip from trust (subtract line 2 from line 1)	3	
4	GST exemption allocated	4	
5	Subtract line 4 from line 3	5	
6	**GST tax due from fiduciary** (divide line 5 by 3.127659). **(See instructions if property will not bear the GST tax.)**	6	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature(s) of executor(s) — Date

Date

Signature of fiduciary or officer representing fiduciary — Date

Instructions for the Trustee

Introduction

Schedule R-1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which you, the trustee of the trust, must pay. The executor completes the Schedule R-1 (Form 706) and gives you 2 copies. File one copy and keep one for your records.

How to pay

You can pay by check or money order.

- Make it payable to the "United States Treasury."
- Make the check or money order for the amount on line 6 of Schedule R-1.
- Write "GST Tax" and the trust's EIN on the check or money order.

Signature

You must sign the Schedule R-1 in the space provided.

What to mail

Mail your check or money order and the copy of Schedule R-1 that you signed.

Where to mail

Mail to the Service Center shown on Schedule R-1.

When to pay

The GST tax is due and payable 9 months after the decedent's date of death (shown on the Schedule R-1). You will owe interest on any GST tax not paid by that date.

Automatic extension

You have an automatic extension of time to file Schedule R-1 and pay the GST tax. The automatic extension allows you to file and pay by 2 months after the due date (with extensions) for filing the decedent's Schedule R (shown on the Schedule R-1).

If you pay the GST tax under the automatic extension, you will be charged interest (but no penalties).

Additional information

For more information, see Code section 2603(a)(2) and the instructions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

Estate of:

SCHEDULE U. Qualified Conservation Easement Exclusion

Part 1—Election

Note. *The executor is deemed to have made the election under section 2031(c)(6) if he or she files Schedule U and excludes any qualifying conservation easements from the gross estate.*

Part 2—General Qualifications

1 Describe the land subject to the qualified conservation easement (see separate instructions) _____

2 Did the decedent or a member of the decedent's family own the land described above during the 3-year period ending on the date of the decedent's death? . . . . . ☐ Yes ☐ No

3 Describe the conservation easement with regard to which the exclusion is being claimed (see separate instructions).

Part 3—Computation of Exclusion

4	Estate tax value of the land subject to the qualified conservation easement (see separate instructions).			4	
5	Date of death value of any easements granted prior to decedent's death and included on line 10 below (see instructions)	5			
6	Add lines 4 and 5	6			
7	Value of retained development rights on the land (see instructions)	7			
8	Subtract line 7 from line 6	8			
9	Multiply line 8 by 30% (.30)	9			
10	Value of qualified conservation easement for which the exclusion is being claimed (see instructions)	10			
	Note: *If line 10 is less than line 9, continue with line 11. If line 10 is equal to or more than line 9, skip lines 11 through 13, enter ".40" on line 14, and complete the schedule.*				
11	Divide line 10 by line 8. Figure to 3 decimal places (e.g., .123)	11			
	If line 11 is equal to or less than .100, stop here; the estate does not qualify for the conservation easement exclusion.				
12	Subtract line 11 from .300. Enter the answer in hundredths by rounding any thousandths up to the next higher hundredth (i.e., .030 = .03; but .031 = .04)	12			
13	Multiply line 12 by 2	13			
14	Subtract line 13 from .40	14			
15	Deduction under section 2055(f) for the conservation easement (see separate instructions)	15			
16	Amount of indebtedness on the land (see separate instructions)	16			
17	Total reductions in value (add lines 7, 15, and 16)			17	
18	Net value of land (subtract line 17 from line 4)			18	
19	Multiply line 18 by line 14			19	
20	Enter the smaller of line 19 or the exclusion limitation (see instructions). Also enter this amount on item 11, Part 5, Recapitulation, page 3			20	

CONTINUATION SCHEDULE

Continuation of Schedule _____
(Enter letter of schedule you are continuing.)

Item number	Description For securities, give CUSIP number.	Unit value (Sch. B, E, or G only)	Alternate valuation date	Alternate value	Value at date of death or amount deductible
	TOTAL. (Carry forward to main schedule.)				

See the instructions on the reverse side.

Instructions for Continuation Schedule

When you need to list more assets or deductions than you have room for on one of the main schedules, use the Continuation Schedule on page 39. It provides a uniform format for listing additional assets from Schedules A through I and additional deductions from Schedules J, K, L, M, and O.

Please keep the following points in mind:

- Use a separate Continuation Schedule for each main schedule you are continuing. Do not combine assets or deductions from different schedules on one Continuation Schedule.
- Make copies of the blank schedule before completing it if you expect to need more than one.
- Use as many Continuation Schedules as needed to list all the assets or deductions.
- Enter the letter of the schedule you are continuing in the space at the top of the Continuation Schedule.
- Use the *Unit value* column **only** if continuing Schedule B, E, or G. For all other schedules, use this space to continue the description.
- Carry the total from the Continuation Schedules forward to the appropriate line on the main schedule.

If continuing	Report	Where on Continuation Schedule
Schedule E, Pt. 2	*Percentage includible*	*Alternate valuation date*
Schedule K	*Amount unpaid to date*	*Alternate valuation date*
Schedule K	*Amount in contest*	*Alternate value*
Schedules J, L, M	*Description of deduction continuation*	*Alternate valuation date* **and** *Alternate value*
Schedule O	*Character of institution*	*Alternate valuation date* **and** *Alternate value*
Schedule O	*Amount of each deduction*	*Amount deductible*

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EXHIBIT 2-B
SALES TAX FORMS AND PUBLICATIONS

ST-100 Series (Quarterly)	
ST-100	New York State and Local Quarterly Sales and Use Tax Return
ST-100.2	Quarterly Schedule A – Taxes of Selected Sales and Services in Nassau and Niagara Counties
ST-100.3	Quarterly Schedule B – Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, and Steam, and Sales of Heating Fuels
ST-100.3-ATT	Quarterly Schedule B-ATT – Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise
ST-100.4	Quarterly Schedule NJ – For use by vendors located in New York State
ST-100.5	Quarterly Schedule N – Taxes on Selected Sales and Services in New York City Only
ST-100.5-ATT	Quarterly Schedule N-ATT – Taxes on Parking Services in New York City
ST-100.7	Quarterly Schedule H – Report of Clothing and Footwear Sales Eligible for Exemption
ST-100.8	Quarterly Schedule T – Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services
ST-100.8-ATT	Quarterly Schedule T-ATT – Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise
ST-100.9	Quarterly Schedule Q – Report of Sales to a Qualified Zone Enterprise Eligible for Exemption
ST-100.10	Quarterly Schedule FR – Sales and Use Tax on Motor Fuel and Diesel Motor Fuel
ST-100.11	Quarterly Schedule CT – Schedule for New York Vendors to Report Connecticut Sales Tax Effective March 1, 2005, this Schedule (OS-114 Schedule CT) has a NYS form number again (ST-100.11/ST-810.11)

ST-101 Series (Annual)	
ST-101	New York State and Local Annual Sales and Use Tax Return
ST-101.2	Annual Schedule A – Taxes of Selected Sales and Services in Nassau and Niagara Counties
ST-101.3	Annual Schedule B – Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels
ST-101.3-ATT	Annual Schedule B-ATT – Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)
ST-101.4	Annual Schedule NJ – For use by vendors located in New York State
ST-101.5	Annual Schedule N – Taxes on Selected Sales and Services in New York City Only
ST-101.5-ATT	Annual Schedule N-ATT – Taxes on Parking Services in New York City
ST-101.7	Annual Schedule H – Report of Clothing and Footwear Sales Eligible for Exemption
ST-101.8	Annual Schedule T – Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services

EXHIBIT 2-B
SALES TAX FORMS AND PUBLICATIONS

cont'd. **ST-101 Series (Annual)**	
ST-101.8-ATT	Annual Schedule T-ATT – Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)
ST-101.9	Annual Schedule Q – Report of Sales to a Qualified Empire Zone Enterprise Eligible for Exemption
ST-101.10	Annual Schedule FR – Sales and Use Tax on Motor Fuel and Diesel Motor Fuel
OS-114	Annual Schedule CT – Schedule for New York Vendors to Report Connecticut Sales Tax

ST-102 Series (Quarterly)	
ST-102	New York State and Local Quarterly Sales and Use Tax Return for a Single Jurisdiction
ST-102-MN	New York State and Local Sales and Use Tax Return for a Single Jurisdiction
ST-102 Series (Annual)	
ST-102-A	New York State and Local Annual Sales and Use Tax Return for a Single Jurisdiction
ST-102-A-MN	New York State and Local Annual Sales and Use Tax Return for a Single Jurisdiction

ST-809 Series (Part-Quarterly)	
ST-809	New York State and Local Sales and Use Tax Return for Part-Quarterly Filers
ST-809.4	Part-Quarterly Schedule NJ
ST-809.11	Schedule for New York Vendors to Report Connecticut Sales Tax Effective April 1, 2005, this Schedule (OS-114, Schedule CT) has a NYS form number again (ST-809.11)

ST-810 Series (Part-Quarterly)	
ST-810	New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers
ST-810.2	Quarterly Schedule A for Part-Quarterly Filers – Taxes on Selected Sales and Services in Nassau and Niagara Counties
ST-810.3	Quarterly Schedule B for Part-Quarterly Filers – Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels
ST-810.3-ATT	Quarterly Schedule B-ATT for Part-Quarterly Filers – Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise
ST-810.4	Quarterly Schedule NJ for Part-Quarterly Filers – For use by vendors located in New York State
ST-810.5	Quarterly Schedule N for Part-Quarterly Filers – Taxes on Selected Sales and Services in New York City Only
ST-810.5-ATT	Quarterly Schedule N-ATT for Part-Quarterly Filers – Taxes on Parking Services in New York City
ST-810.6	Quarterly Schedule P for Part-Quarterly Filers – Sales Tax PrompTax Payments

EXHIBIT 2-B
SALES TAX FORMS AND PUBLICATIONS

cont'd. **ST-810 Series (Part-Quarterly)**	
ST-810.7	Quarterly Schedule H – Report of Clothing and Footwear Sales Eligible for Exemption
ST-810.8	Quarterly Schedule T for Part-Quarterly Filers – Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services
ST-810.8-ATT	Quarterly Schedule T-ATT for Part-Quarterly Filers – Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)
ST-810.9	Quarterly Schedule Q for Part-Quarterly Filers – Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption
ST-810.10	Quarterly Schedule FR for Part-Quarterly Filers – Sales and Use Tax on Motor Fuel and Diesel Motor Fuel
ST-810.11	Monthly Schedule CT – Schedule for New York Vendors to Report Connecticut Sales Tax

Sales Tax Refund Forms	
AU-11	Application for Credit or Refund of Sales or use Tax
AU-452 *	Refund Claim by Vendor
AU-453 *	Refund Claim Filed by Vendor
AU-629	Application for Refund/Reimbursement of Taxes Paid on Fuel Sold to Governmental entities by Regis
AU-631	Claim for Refund/Reimbursement of Taxes Paid on Fuel Used in a Vessel Engaged in Commercial Fishing (Retail Only)FT-1007
FT-1007	Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold at Retail Service Stations
FT-1010	Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold at Other Than Retail Service Stations
FT-1060 *	Application for Refund of Prepaid Sales Tax
FT-420	Refund Application for Farmers Purchasing Motor Fuel (Retail Only)
FT-500	Application for Refund of Sales Tax Paid on Automotive Fuels
FT-947	Application for Refund of Sales and Motor Fuel Taxes by Out-of-State Purchasers Exporting Motor Fuel
FT-949	Application for Refund of Prepaid Sales Tax on Motor Fuel Other Than at Retail Service Stations
FT-950	Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations
PR-955 *	Claim for Refund by Farmers and Commercial Horse Boarding Operators (Retail)

Other Sales Tax Forms	
DTF-716	Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products – For Period January 1, 2005 through December 31, 2005
DTF-719	Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes or Tobacco Products – For Period January 1, 2006 through December 31, 2006
FT-945/1045	Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel

EXHIBIT 2-B
SALES TAX FORMS AND PUBLICATIONS

cont'd **Other Sales Tax Forms**	
OS-114 *	Annual, Quarterly and Monthly Schedule CT – Schedule for New York Vendors to Report Connecticut Sales Tax (Effective March 1, 2004, Connecticut's new form, OS-114 Schedule CT, replaced Form ST-100.11, Quarterly Schedule CT).
ST-20	New Jersey / New York Combined State Sales and Use Tax Return
ST-100 (MV) *	DMV District Office Casual Sales Tax Return, transmittal of monthly sales tax report
ST-103 Prior Period	New York State and Local Sales & Use Tax Return Prior Period Return
ST-130	Business Purchaser's Report of Sales and Use Tax – Effective September 1, 2005
ST-131	Seller's Report of Sales Tax Due on a Casual Sale – Effective September 1, 2005
ST-140	Individual Purchaser's Annual Report of Sales and Use Tax
ST-141	Individual Purchaser's Periodic Report of Sales and Use Tax
ST-330 Fill-in	Sales Tax Record of Advance Payment
ST-565	Notice of Nonreceipt of Sales & Use Tax Return
ST-925	Monthly Schedule K (VC) Schedule for Connecticut Vendors to Report New York State and Local Sales & Use Tax
Publication 77	Specifications for Reproduction of New York State Sales and Use Tax Forms
Publication 717	New York State Communities, Listed alphabetically with Counties, for New York State and local sales and use tax
Publication 717.1	Addition to Publication 717
PR- 602.2	Transmittal Form

* Samples of the following forms are not provided in this Exhibit.
Samples of the following forms will be made available during implementation.

Sales Tax Refund Forms:

- AU-452
- AU-453
- FT-1060
- PR-955

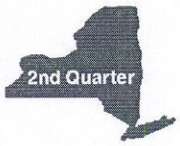
Other Sales Tax Forms:

- OS-114
- ST-100 (MV)

EXHIBIT 2-B

SALES TAX FORMS AND PUBLICATIONS

ST-100 SERIES (Quarterly)



New York State Department of Taxation and Finance

Quarterly ST-100

New York State and Local Quarterly Sales and Use Tax Return

June	July	August

Tax period
June 1, 2006 – August 31, 2006

Sales tax identification number	
Legal name *(if no label, print legal name as it appears on the* Certificate of Authority*)*	
DBA (doing business as) name	
Number and street	
City, state, ZIP code	

September 2006						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

207

20 Due date:
Wednesday, September 20, 2006

You will be responsible for penalty and interest if your return is not postmarked by this date.

No tax due?	If so, mark an ***X*** in the box to the right and complete Step 1; in Step 3 on page 3, enter ***none*** in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See 1 in instructions.	☐
Multiple locations?	If you are reporting sales tax for more than one business location **and** your identification number does not end in *C*, mark an ***X*** in the box to the right and attach a list of your locations.	☐
Final return?	Mark an ***X*** in the box to the right if you are discontinuing your business and this is your final return; complete this return and the back of your *Certificate of Authority*. Attach the *Certificate of Authority* to the return. See 2 in instructions.	☐
Has your address or business information changed?	If so, call the Sales Tax Information Center (see *Need help?* on page 4 of Form ST-100-I) to update address information or mark an ***X*** in the box to the right and enter new mailing address on preprinted label above. See 3 in instructions.	☐

Step 1 of 9 Gross sales and services	Enter total **gross sales and services** (including exempt sales). **Do not include** sales tax in this amount. See 4 in instructions.	1 .00

Step 2 of 9 Do I need to file any additional schedules? **Need to obtain schedules?** See *Need help?* on page 4 of Form ST-100-I.

SCHEDULE A — **Form ST-100.2, *Quarterly Schedule A*** — Use to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.

SCHEDULE B — **Form ST-100.3, *Quarterly Schedule B*** — Use to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-100.3-ATT, *Quarterly Schedule B-ATT*, to report sales of these nonresidential utility services made to QEZEs.

SCHEDULE FR — **Form ST-100.10, *Quarterly Schedule FR*** — Use to report **retail sales of motor fuel or diesel motor fuel** and fuel taken from inventory, as explained in the schedule's instructions.

SCHEDULE H — **Form ST-100.7, *Quarterly Schedule H*** — Use to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax.

SCHEDULE N — **Form ST-100.5, *Quarterly Schedule N*** — Use to report taxes due and sales of certain **services in New York City**. Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, if you are a provider of parking services in New York City.

SCHEDULE Q — **Form ST-100.9, *Quarterly Schedule Q*** — Use to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.

SCHEDULE T — **Form ST-100.8, *Quarterly Schedule T*** — Use to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, *Quarterly Schedule T-ATT*, to report sales of these services made to QEZEs.

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to Form ST-100-I, *Instructions for Form ST-100,* if you have questions or need help. Please be sure to keep a completed copy of your return for your records.

For office use only

Proceed to Step 3, page 2

Sales tax identification number

207 **Quarterly**

Step 3 of 9 Calculate sales and use taxes

Refer to Form ST-100-I, *Instructions for Form ST-100*, if you have questions or need help.

	Column C **Taxable sales and services**	+	Column D **Purchases subject to tax** (see 9 in instructions)	× Column E **Tax rate**	= Column F **Sales and use tax** (C + D) × E
Enter total from Form ST-100.10 in box 2 (if any)					2
Enter the sum of any totals from Schedules A, B, B-ATT, H, N, Q, T and T-ATT (if any)	3 .00		4 .00		5

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C	Column D	Column E	Column F
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 0621	.00	.00	8¼%	
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 0911	.00	.00	7¾%	
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	7¾%	
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	7%	
Herkimer County	HE 2111	.00	.00	8%	
Jefferson County	JE 2221	.00	.00	7¾%	
Lewis County	LE 2321	.00	.00	7¾%	
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 3081	.00	.00	9½%	
Rome (city)	RO 3091	.00	.00	9½%	
Sherrill (city)	SH 3014	.00	.00	9½%	
Utica (city)	UT 3016	.00	.00	9½%	
Onondaga County	ON 3121	.00	.00	8%	
Ontario County	ON 3291	.00	.00	7%	
Orange County	OR 3321	.00	.00	8⅛%*	
Orleans County	OR 3481	.00	.00	8%	
Oswego County (outside the following)	OS 3501	.00	.00	8%	
Fulton (city)	FU 3551	.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 10, 11, and 12:		6 .00	7 .00		8

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services +	Column D Purchases subject to tax (see 9 in instructions)	Column E × Tax rate =	Column F Sales and use tax (C + D) × E
Putnam County	PU 3721	.00	.00	7⅞%*	
Rensselaer County	RE 3881	.00	.00	8%	
Rockland County	RO 3911	.00	.00	8%	
St. Lawrence County	ST 4091	.00	.00	7%	
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 (outside the following)	ST 4691	.00	.00	8%	
Corning (city)	CO 4611	.00	.00	8%	
Hornell (city)	HO 4641	.00	.00	8%	
Suffolk County	SU 4711	.00	.00	8⅝%*	
Sullivan County	SU 4811	.00	.00	7½%	
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	7⅜%*	
Mount Vernon (city)	MO 5521	.00	.00	8⅜%*	
New Rochelle (city)	NE 6861	.00	.00	8⅜%*	
White Plains (city)	WH 5561	.00	.00	7⅞%*	
Yonkers (city)	YO 6511	.00	.00	8⅜%*	
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 8051	.00	.00	8⅜%*	
New York State/MCTD *(fuel and utilities)*	NE 8061	.00	.00	4⅜%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00	.00	4%	
		.00	.00		
		.00	.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 .00	11 .00		12
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 .00	14 .00		15
Credit summary — Enter the **total** amount of credits claimed in Step 3 above, and on any attached schedules *(see 12c)*.					

Step 4 of 9 Calculate special taxes	*Internal code*	Column G Taxable receipts ×	Column H Tax rate =	Column J Special taxes due (G × H)
Passenger car rentals	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00	5%	
Total special taxes:				16

Step 5 of 9 Calculate tax credits and advance payments	*Internal code*	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Credits against sales or use tax *(see 16 in instructions)*	C	
Advance payments (made with Form ST-330)	A	
Unclaimed vendor collection credit *(attach Form TR-912)*	UN 7802	
Total tax credits and advance payments:		17

*4⅜% = 0.04375; 7⅜% = 0.07375; 7⅞% = 0.07875; 8⅛% = 0.08125; 8⅜% = 0.08375; 8⅝% = 0.08625

Proceed to Step 6, page 4

Sales tax identification number

207 Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ _____ + Box 16 amount $ _____ − Box 17 amount $ _____ = **18** _____

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest

You are eligible for **vendor collection credit ONLY** if you file by **September 20, 2006, and** you pay the full amount due with the return. If you are not eligible, enter **0** in box 19 and go to **7D**.

7A **If you are not required to file any schedules, start at the asterisk (*) in 7B.**

Schedule B, Part 4, box 3 _____
Schedule B-ATT + _____
Schedule H + _____
Schedule N + _____
Schedule Q + _____
Schedule T-ATT + _____
Total adjustment = _____

7B

Schedule FR, Step 3, box 9 _____
* Form ST-100, page 3, box 13 + _____
Total adjustment from 7A - _____
Form ST-100, page 3, box 9 - _____
Eligible sales amount *(move to 7C)* = _____

7C

Eligible sales amount from ***7B*** above $ _____ × State tax rate 4% = $ _____ × Credit rate 3½% = $ _____ **

** **In box 19, enter the amount calculated, but not more than $150**

Vendor collection credit VE 7702

19 _____

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

7D Penalty and interest are calculated on the amount in box 18, *Taxes due*. See 22 on page 4 in the instructions.

Penalty and interest

20 _____

Step 8 of 9 Calculate total amount due

Make check or money order payable to ***New York State Sales Tax.*** Write on your check your sales tax ID#, ***ST-100***, and ***8/31/06***.

Total amount due

Final calculation: **Taking vendor collection credit?** Subtract box 19 from box 18. **Paying penalty and interest?** Add box 20 to box 18. _____

Step 9 of 9 Sign and mail this return

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

Must be postmarked by **Wednesday, September 20, 2006,** 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)

Printed name of taxpayer _____ Title _____

Signature of taxpayer _____ Date _____ Daytime telephone ( ) _____

Printed name of preparer, if other than taxpayer _____ Preparer identification number _____

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone ( ) _____

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 25 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No

Address envelope to:

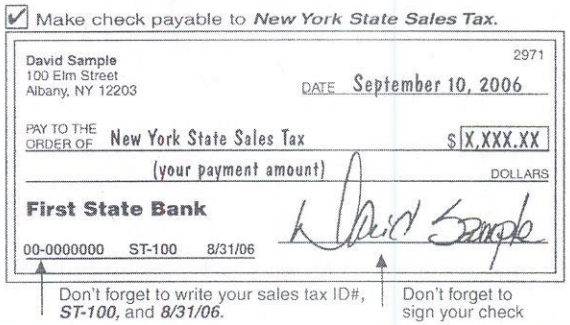
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes

Address envelope to:

NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

☑ Make check payable to ***New York State Sales Tax.***



Don't forget to write your sales tax ID#, ***ST-100***, and ***8/31/06***.

Don't forget to sign your check

Need help?

See Form ST-100-I, *Instructions for Form ST-100*, page 4.

2nd Quarter

New York State Department of Taxation and Finance

Taxes on Selected Sales and Services in Nassau and Niagara Counties

Food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges

Quarterly Schedule A

File as an attachment to Form ST-100

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with Form ST-100

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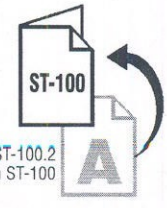
Sales tax identification number	**Legal name** *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Column A **Taxing jurisdiction**	Column B **Type of sale/service**	Column C **Jurisdiction code**	Column D **Taxable sales and services**	Column E × **Tax rate** =	Column F **Sales tax** (D x E)
PART 1 — Nassau County					
Outside city of Long Beach	Food and drink; hotel/motel room occupancy	NA 8289	.00	8⅝%	
City of Long Beach only	Food and drink; hotel/motel room occupancy	LO 8285	.00	8⅝%	
PART 2 — Niagara County					
Outside cities of Lockport and Niagara Falls	Food and drink	NI 2945	.00	8%	
	Hotel/motel room occupancy	NI 2966	.00	8%	
	Admissions, club dues, and cabaret charges	NI 2991	.00	8%	
City of Lockport only	Food and drink	LO 9228	.00	8%	
	Hotel/motel room occupancy	LO 9229	.00	8%	
	Admissions, club dues, and cabaret charges	LO 9230	.00	8%	
City of Niagara Falls only	Food and drink	NI 9216	.00	8%	
	Hotel/motel room occupancy	NI 9215	.00	8%	
	Admissions, club dues, and cabaret charges	NI 9214	.00	8%	
	Column totals (Parts 1 and 2):		.00		

▲ *Include this column total on Form ST-100, page 2, Column C, in box 3.*

▲ *Include this column total on Form ST-100, page 2, Column F, in box 5.*



Insert Form ST-100.2 inside Form ST-100

Quarterly Schedule A Instructions

Taxes on Selected Sales and Services in Nassau and Niagara Counties

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete Form ST-100.2, *Quarterly Schedule A,* if you make sales or provide any of the taxable services listed below in Nassau County or Niagara County, or both, as follows:

- Nassau County — food and drink; hotel/motel room occupancy.
- Niagara County — food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges.

Within these two counties, several cities require separate reporting that affects how tax revenues are distributed. For Nassau County, sales in the city of Long Beach must be reported separately. For Niagara County, sales in the cities of Lockport and Niagara Falls must be reported separately for all three types of services. Individual lines are provided on Form ST-100.2 as required for each city and the remainder of the county.

Examples of taxable sales and services

Food and drink: Include sales by restaurants or taverns of any food and drink; and sales by caterers, delis, hot dog stands, supermarkets, etc., of heated food, sandwiches, or similar restaurant-type prepared foods.

Admissions, club dues, and cabaret charges: Include admission charges to athletic contests, shows, and entertainment events; social and athletic club dues; and charges for cabarets and clubs.

If you must file Form ST-100.2, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.* Report in Step 3 of Form ST-100 any taxable sales and purchases not reported on this or any other schedule. For example, restaurant and hotel operators must report sales of cigarettes and candy on the appropriate jurisdiction line in Step 3 of Form ST-100.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

PART 1 — Nassau County

Report sales of food and drink, and rents from hotel/motel room occupancy, in Nassau County. List the sales for the city of Long Beach separately from all other sales in Nassau County, as indicated on Form ST-100.2. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

PART 2 — Niagara County

Report sales of food and drink; rents from hotel/motel room occupancy; and admissions charges, club dues, and cabaret charges in Niagara County. List the sales for Niagara County on the lines provided if reporting sales outside Lockport and Niagara Falls. Report the three types of taxable sales for the cities of Lockport and Niagara Falls. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

Column totals

Compute and enter in the appropriate boxes the totals of Columns D and F for all entries in Parts 1 and 2 (combined) and include these column totals on Form ST-100, page 2, Columns C and F, in boxes 3 and 5.

Vendor collection credit

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Currently, all sales reported on Form ST-100.2 are subject to state sales tax and are therefore eligible for the vendor collection credit. These sales will automatically be included in the credit computation when you include the Column D total on Form ST-100, in box 3, as instructed above.

Filing this schedule

File a completed Form ST-100.2 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Sales Tax Information Center:	1 800 698-2909
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.

2nd Quarter

New York State Department of Taxation and Finance

Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels

Report sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-100.3-ATT, *Quarterly Schedule B-ATT.*

Quarterly Schedule B

File as an attachment to Form ST-100

B

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with Form ST-100

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Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Residential utility services, nonresidential utility services, and sales of heating fuels are reported in different parts. Complete Parts 1, 2, and 3 as they apply to you. Enter subtotals in Part 4.

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 4).

PART 1

Report sales of **residential** gas, propane in containers of 100 pounds or more, electricity, and steam.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	× Column D **Tax rate**	= Column E **Sales tax** (C × D)
Albany S. D.	AL 0167	.00	3%	
Cohoes S. D.	CO 0147	.00	3%	
Watervliet S. D.	WA 0157	.00	3%	
Allegany County	AL 0209	.00	4½%	
Cattaraugus County (outside the following)	CA L0490	.00	3%	
Olean (city)	OL L0410	.00	3%	
Salamanca (city)	SA L0420	.00	3%	
Cayuga County (outside the following)	CA 0509	.00	4%	
Auburn (city)	AU 0554	.00	4%	
Chautauqua County	CH 0614	.00	4¼%	
Chemung County	CH 0709	.00	4%	
Norwich (city)	NO 0845	.00	3%	
Hudson S. D.	HU 1010	.00	3%	
Cortland County	CO 1123	.00	4%	
Erie County (outside the following)	ER 1449	.00	4¾%	
Lackawanna S. D.	LA 1453	.00	7¾%	
Franklin County	FR 1610	.00	2%	
Gloversville S. D.	GL L1710	.00	3%	
Johnstown S. D. (in Fulton County)	JO L1720	.00	3%	
Batavia S. D.	BA 1860	.00	3%	
Jefferson County (outside the following)	JE L2200	.00	2%	
Watertown S. D.	WA L2270	.00	5%	
Oneida (city)	ON 2515	.00	2%	
Johnstown S. D. (in Montgomery County)	JO L2700	.00	3%	
Glen Cove S. D.	GL 2854	.00	3%	
Long Beach S. D.	LO 2864	.00	3%	
Niagara County (outside the following)	NI L2977	.00	4%	
Niagara Falls S. D.	NI L2999	.00	7%	
Lockport (city)	LO 2939	.00	4%	
Utica S. D.	UT L3050	.00	3%	
Sherrill (city)	SH L3040	.00	1%	
Ontario County	ON 3296	.00	3%	
Middletown S. D.	MI L3310	.00	3%	
Newburgh (city)	NE 3317	.00	3%	
Port Jervis (city)	PO L3330	.00	3%	
Orleans County	OR 3402	.00	4%	

PART 1

Report sales of **residential** gas, propane in containers of 100 pounds or more, electricity, and steam.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	Column D **Tax rate**	Column E **Sales tax** (C × D)
Fulton (city)	FU 3536	.00	4%	
Oswego (city)	OS 3530	.00	4%	
Rensselaer S. D.	RE 3812	.00	3%	
Troy S. D.	TR 3830	.00	2%	
St. Lawrence County (outside the following)	ST 4026	.00	3%	
Ogdensburg S. D.	OG 4027	.00	6%	
Schenectady County (outside the following)	SC 4262	.00	4%	
Schenectady S. D.	SC 4264	.00	7%	
Hornell S. D. (outside city)	HO 4649	.00	2½%	
Hornell S. D. (inside city)	HO 4647	.00	4%	
Suffolk County	SU 4736	.00	2½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Westchester County (outside the following)	WE 5534	.00	3%	
New Rochelle S. D.	NE 6586	.00	6%	
White Plains S. D.	WH 5544	.00	6%	
Mount Vernon (city)	MO 5516	.00	4%	
Yonkers (city)	YO 6580	.00	4%	
New York City	NE 5809	.00	4%	
Column totals (Part 1):		.00		

▲ *Include this column total on page 4, Part 4, in box 1.*

▲ *Include this column total on page 4, Part 4, in box 5.*

PART 2

Report sales of coal, fuel oil, and wood (for heating) for **residential** use.

Column A **Taxing jurisdiction** (Jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	Column D **Tax rate**	Column E **Sales tax** (C × D)
Allegany County	AL 0209	.00	4½%	
Cattaraugus County (outside the following)	CA L0490	.00	3%	
Olean (city)	OL L0410	.00	3%	
Salamanca (city)	SA L0420	.00	3%	
Cayuga County (outside the following)	CA 0509	.00	4%	
Auburn (city)	AU 0554	.00	4%	
Chautauqua County	CH 0614	.00	4¼%	
Chemung County	CH 0709	.00	4%	
Norwich (city)	NO 0845	.00	3%	
Cortland County	CO 1123	.00	4%	
Erie County	ER 1449	.00	4¾%	
Franklin County	FR 1610	.00	2%	
Jefferson County	JE L2200	.00	2%	
Oneida (city)	ON 2515	.00	2%	
Niagara County	NI 2974	.00	4%	
Sherrill (city)	SH L3040	.00	1%	
Ontario County	ON 3296	.00	3%	
Orleans County	OR 3402	.00	4%	
Fulton (city)	FU 3536	.00	4%	
Oswego (city)	OS 3530	.00	4%	
St. Lawrence County	ST 4026	.00	3%	
Schenectady County	SC 4262	.00	4%	
Hornell (city)	HO 4626	.00	1½%	

PART 2

Report sales of coal, fuel oil, and wood (for heating) for **residential** use.

Column A **Taxing jurisdiction** (Jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	Column D **Tax rate**	Column E **Sales tax** (C × D)
Suffolk County	SU 4736	.00	2½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Westchester County (outside the following)	WE 5534	.00	3%	
Mount Vernon (city)	MO 5516	.00	4%	
New Rochelle (city)	NE 6697	.00	3%	
Yonkers (city)	YO 6580	.00	4%	
New York City	NE 5809	.00	4%	
Column totals (Part 2):		.00		

▲ *Include this column total on page 4, Part 4, in box 2.*

▲ *Include this column total on page 4, Part 4, in box 6.*

PART 3

Report sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	Column D **Purchases subject to tax**	Column E **Tax rate**	Column F **Sales tax** (C + D) × E
Albany S. D.	AL 0187	.00	.00	11%	
Cohoes S. D.	CO 0119	.00	.00	11%	
Watervliet S. D.	WA 0192	.00	.00	11%	
Hudson S. D.	HU 1034	.00	.00	11%	
Lackawanna S. D.	LA 1454	.00	.00	11¾%	
Gloversville S. D. (outside city)	GL 1784	.00	.00	11%	
Gloversville S. D. (inside city)	GL 1783	.00	.00	11%	
Johnstown S. D. (outside city/in Fulton County)	JO 1789	.00	.00	11%	
Johnstown S. D. (inside city/in Fulton County)	JO 1780	.00	.00	11%	
Batavia S. D.	BA 1858	.00	.00	11%	
Watertown S. D.	WA 2286	.00	.00	10¾%	
Johnstown S. D. (in Montgomery County)	JO 2732	.00	.00	11%	
Glen Cove S. D.	GL 8275	.00	.00	11⅝%	
Long Beach S. D.	LO 8288	.00	.00	11⅝%	
Niagara County (outside the following)	NI 2981	.00	.00	8%	
Niagara Falls S. D.	NI 2971	.00	.00	11%	
Lockport (city)	LO 9227	.00	.00	8%	
Utica S. D.	UT 3089	.00	.00	12½%	
Orange County (outside the following)	OR 1379	.00	.00	8⅛%	
Middletown S. D.	MI 1370	.00	.00	11⅛%	
Newburgh (city)	NE 1371	.00	.00	8⅛%	
Port Jervis (city)	PO 1372	.00	.00	8⅛%	
Rensselaer S. D.	RE 3809	.00	.00	11%	
Troy S. D.	TR 3835	.00	.00	10%	
Ogdensburg S. D.	OG 4050	.00	.00	10%	
Schenectady S. D.	SC 4217	.00	.00	11%	
Hornell S. D. (outside city)	HO 4672	.00	.00	10½%	
Hornell S. D. (inside city)	HO 4673	.00	.00	10½%	
New Rochelle S. D.	NE 6688	.00	.00	11⅜%	
White Plains S. D.	WH 5540	.00	.00	10⅞%	
Column totals (Part 3):		.00	.00		

▲ *Include this column total on page 4, Part 4, in box 4.*

▲ *Include this column total on Form ST-100, page 2, Column D, in box 4.*

▲ *Include this column total on page 4, Part 4, in box 7.*

PART 4 Summary of Parts 1 through 3: Add together all the parts that have been filled in. Transfer these totals to Form ST-100.

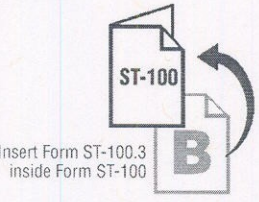
Summary of taxable sales and services	Part 1 Column C	+	Part 2 Column C	=	Vendor collection credit adjustment	+	Part 3 Column C	=	Total taxable sales and services
	1 .00		2 .00		3 .00		4 .00		.00

▲ *Include this amount on Form ST-100, page 4, Step 7A.*

▲ *Include this amount on Form ST-100, page 2, Column C, in box 3.*

Summary of total sales and use tax	Part 1 Column E	+	Part 2 Column E	+	Part 3 Column F	=	Total sales and use tax
	5		6		7		

▲ *Include this amount on Form ST-100, page 2, Column F, in box 5.*



Insert Form ST-100.3 inside Form ST-100

Quarterly Schedule B Instructions

Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete and file Form ST-100.3, *Quarterly Schedule B,* if you:

- Provide nonresidential utility services in the city school districts (including the counties and cities in which they are located) listed in Part 3 of Form ST-100.3.
- Provide residential energy sources and services subject to tax.
- Are a vendor supplying the above services or are billing tenants on a sub-metering basis.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Report sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-100.3-ATT, *Quarterly Schedule B-ATT.*

If you must file Form ST-100.3, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.* Report in Step 3 of Form ST-100 any taxable sales and purchases not being reported on this or any other schedule.

Specific instructions

Identification number and name — On the first page, print the sales tax identification number and legal name as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

PART 1

Enter in Column C your taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **residential** use, to customers in the school districts and localities that impose the tax, listed in Part 1. Do not report these same sales in Parts 2 or 3 of this form. Multiply Column C by the tax rate in Column D, and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 1. Also enter these totals in Part 4 above, in boxes 1 and 5.

PART 2

Enter in Column C your taxable sales of coal, fuel oil, and wood for residential heating, in the cities and counties listed in Part 2. Do not report these same sales in Parts 1 or 3 of this form. Multiply the Column C amount by the tax rate in Column D; enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 2. Also enter these totals in Part 4 above, in boxes 2 and 6.

PART 3

Enter in Column C your taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration.

Report in Column D your purchases of the property and services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

For each jurisdiction, multiply the total of Column C and Column D by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Enter the total in the column total boxes of Part 3. Enter Columns C and F totals in Part 4 above, in boxes 4 and 7. Include the Column D total on Form ST-100, page 2, Column D, in box 4.

Note: Include all other sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration in localities not listed in Part 3 of Form ST-100.3, in the amount(s) reported on Form ST-100, in Step 3. Use Form ST-100 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Industrial users who have not paid tax must report their taxable usage of utilities purchased in New York on Form ST-100.3, or on the appropriate jurisdiction line on Form ST-100.

PART 4

Summary — Enter the *Column totals*, if any, from Parts 1, 2, and 3 in boxes 1 through 4 and 5 through 7.

Add boxes 1 and 2, and enter the total in box 3 titled *Vendor collection credit adjustment.* Enter this amount on Form ST-100, page 4, Step 7A, on the Schedule B line. **The sales from Parts 1 and 2 are not eligible for the vendor collection credit** since they are subject only to local sales tax; you must subtract them, on Form ST-100, from the total sales amount reported.

Add boxes 3 and 4, and enter the total amount in the *Total taxable sales and services* box. Include this amount on Form ST-100, page 2, Column C, in box 3.

Add boxes 5, 6, and 7; enter the total in the box titled *Total sales and use tax.* Include the *Total sales and use tax* amount on Form ST-100, page 2, Column F, in box 5.

Filing this schedule

File a completed Form ST-100.3 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

Privacy notification and Need help?

See Form ST-100-I, *Instructions for Form ST-100,* page 4.

New York State Department of Taxation and Finance

Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

Quarterly Schedule B-ATT

File as an attachment to Quarterly Schedule B

B-ATT

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with *Quarterly Schedule B* (Form ST-100.3)

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Sales tax identification number	**Legal name** *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

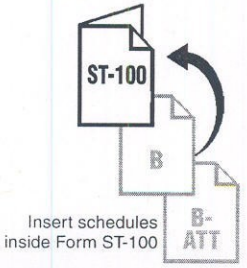
Report sales to a QEZE of **nonresidential** gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales tax** (C + D) × E
Albany S. D.	AL K0165	.00	.00	7%	
Cohoes S. D.	CO K0124	.00	.00	7%	
Watervliet S. D.	WA K0139	.00	.00	7%	
Hudson S. D.	HU K1013	.00	.00	7%	
Lackawanna S. D.	LA K1429	.00	.00	3%	
Gloversville S. D. (outside city)	GL K1786	.00	.00	7%	
Gloversville S. D. (inside city)	GL K1785	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO K1793	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO K1792	.00	.00	7%	
Batavia S. D.	BA K1855	.00	.00	7%	
Watertown S. D.	WA K2282	.00	.00	6¾%	
Johnstown S. D. (in Montgomery County)	JO K2726	.00	.00	3%	
Glen Cove S. D.	GL K8257	.00	.00	7¼%	
Long Beach S. D.	LO K8237	.00	.00	7¼%	
Niagara Falls S. D.	NI K2986	.00	.00	7%	
Lockport (city)	LO K2993	.00	.00	4%	
Utica S. D.	UT K3085	.00	.00	8½%	
Orange County (outside the following)	OR K1392	.00	.00	3¾%	
Middletown S. D.	MI K1382	.00	.00	6¾%	
Newburgh (city)	NE K1386	.00	.00	3¾%	
Port Jervis (city)	PO K1397	.00	.00	3¾%	
Rensselaer S. D.	RE K3814	.00	.00	7%	
Troy S. D.	TR K3833	.00	.00	6%	
Ogdensburg S. D.	OG K4079	.00	.00	6%	
Schenectady S. D.	SC K4258	.00	.00	7%	
Hornell S. D. (outside city)	HO K4643	.00	.00	6½%	
Hornell S. D. (inside city)	HO K4642	.00	.00	6½%	
New Rochelle S. D.	NE K6890	.00	.00	7%	
White Plains S. D.	WH K6543	.00	.00	6½%	
Column totals:		.00	.00		

▲ ***Include this column total on Form ST-100, page 2, Column C, in box 3, and on Form ST-100, page 4, Step 7A, on the Schedule B-ATT line.***

▲ ***Include this column total on Form ST-100, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-100, page 2, Column F, in box 5.***



Insert schedules inside Form ST-100

Refer to instructions on back of this schedule if you have questions or need help. Please be sure to keep a completed copy for your records.

Quarterly Schedule B-ATT Instructions

Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete and file Form ST-100.3-ATT, *Quarterly Schedule B-ATT,* and Form ST-100.3, *Quarterly Schedule B,* with Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return,* if you:

- Provide nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam that are eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate,* to make eligible purchases exempt from the 4% New York State sales and use tax and the 3/8% tax imposed within the Metropolitan Commuter Transportation District (MCTD).
- Are a QEZE, purchased the above services without payment of tax, and are subject to a local tax listed on this schedule.

If you must file Form ST-100.3-ATT, you must also complete Form ST-100.3 and Form ST-100. Report in Step 3 of Form ST-100 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of these services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-100, page 1, box 1, as part of your *Gross sales and services.* See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE)*, for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Enter in Column C your taxable sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to qualifying exempt customers located in the taxing jurisdictions listed.

If you are a QEZE subject to local tax, report in Column D your purchases of the services listed above that were made without payment of tax.

For each jurisdiction, multiply the total of Column C and Column D by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the Column C total on Form ST-100, page 2, Column C, in box 3. Also transfer this figure to Form ST-100, page 4, Step 7A, on the Schedule B-ATT line. Include the Column D total on Form ST-100, page 2, Column D, in box 4. Include the Column F total on Form ST-100, page 2, Column F, in box 5.

Note: Include all other sales to QEZEs of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam not listed on Form ST-100.3-ATT on the appropriate jurisdiction line on Form ST-100.9, *Quarterly Schedule Q.*

Vendor collection credit

Transfer the Column C total to Form ST-100, page 4, Step 7A, on the Schedule B-ATT line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-100.3-ATT are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-100.3-ATT with Form ST-100.3 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Sales Tax Information Center:	1 800 698-2909
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.

New York State Department of Taxation and Finance

Quarterly Schedule NJ

For use by vendors located in New York State

ST-100.4
(6/06)

NJ

08

207

Sales tax vendor identification number	Business telephone number
	( )
Name	
DBA	
Street	
City, state, ZIP code	

If you have marked the final return box on your New York State tax return, mark an ***X*** here also ☐ and attach your New Jersey State Certificate of Authority. If there have been any changes in business information, see instructions on page 2.

Use labeled form. Read the instructions carefully before completing this schedule.

Use this form to report transactions for the period **June 1, 2006,** through **August 31, 2006, only.**

Gross sales and services (from Form ST-100, Step 1, box 1) ..... ▶ $

You must file this schedule whether or not there is any New Jersey tax due for this period. Did you deliver any goods or services in New Jersey or make any purchases subject to use tax in New Jersey? If *No,* sign this schedule and attach it to Form ST-100. If *Yes,* complete lines 1 through 13.

Yes ☐
No ☐

Summary of New Jersey taxes due

1 New Jersey gross sales	1	$
2 New Jersey deductions *(see instructions; **entry required to process**)*	2	
3 New Jersey taxable sales *(subtract line 2 from line 1)*	3	
4 New Jersey sales tax rate *(see* Lines 4 and 5 *instructions on page 2)*	4	
5 New Jersey sales tax computed *(**enter total from worksheet Column C, line 5, on page 4**)*	5	
6 New Jersey sales tax collected	6	
7 New Jersey sales tax *(amount from line 5 or line 6, whichever is larger)*	7	
8 New Jersey use tax due	8	
9 Total New Jersey tax due *(add lines 7 and 8)*	9	
10 Advance payments	10	
11 Net New Jersey tax due *(subtract line 10 from line 9; see instructions)*	11	
12 New Jersey late filing charge *(see instructions)*	12	
13 Total New Jersey amount due *(add lines 11 and 12)*	13	

(**Do not transfer** the amount shown on line 13 to any other form. Submit only one check or money order to include both this amount and the amount shown on Form ST-100, Step 8.)

Attach this schedule to Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.* See Form ST-100 for due date and mailing address.

I verify and/or affirm that all tax information on this statement is correct. I am aware that if any of the preceding information provided by me is willfully false, I am subject to punishment.

Signature	Title
Telephone number *(include area code)* ( )	Date

For office use only

Amt. applied NY $ _____

ST-100, Step 8 $ _____

Instructions

Vendor collection credit

The New York State vendor collection credit **does not apply** to sales reported on this schedule.

General instructions

Vendors located in New York State who are registered to collect New Jersey sales tax under the New Jersey/New York reciprocal tax agreement must file Form ST-100.4, *Quarterly Schedule NJ*, in addition to any other applicable New York State schedules.

Complete Form ST-100.4 and attach it to your Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*. Send only one check or money order payable to ***New York State Sales Tax*** for the total amount due for both New Jersey (line 13 of this schedule) and New York State (Form ST-100, Step 8). You must file the return, all attached schedules, and payment of the taxes due by the due date shown on Form ST-100 for the reporting period.

You may obtain additional instructions for the collection of New Jersey sales tax from the New York State Department of Taxation and Finance (see the address and telephone numbers in the *Need help?* box on page 3).

Specific instructions

Change of address or business information — If you need to update your **sales tax mailing address**, call the Sales Tax Information Center (see *Need help?* on page 3) or enter your correct address on the label we provided. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can obtain forms through Internet access, fax-on-demand, or by calling one of the telephone assistance numbers listed in the *Need help?* section on page 3. As a multistate filer, you should place an ***M*** next to the form number on Forms DTF-95 or DTF-96 to indicate your multistate filing status.

Gross sales and services — Enter the amount of gross sales and services as reported on Form ST-100, Step 1, box 1 (see instructions for Form ST-100, box 1).

No New Jersey sales — If you had no deliveries of goods or services into New Jersey and made no purchases subject to use tax in New Jersey, mark an ***X*** in the appropriate box. Sign and date this schedule and attach it to your Form ST-100.

Line instructions

Line 1 — New Jersey gross sales — Enter total receipts from all deliveries of goods and services to New Jersey that occurred during the reporting period covered by the schedule. You must report gross sales on the accrual basis and not as collections are made. Include receipts from all sales, rentals, and the use of tangible personal property; all sales of services; and all sales of prepared foods. You must also include exempt transactions.

Line 2 — New Jersey deductions — Enter the total deductions (exempt transactions) from New Jersey gross sales. These deductions include:

- **Exempt sales of tangible personal property** — Total sales of tangible personal property that are specifically exempt from New Jersey sales tax (for example, sales of grocery foods and clothing).
- **Exempt sales of services —** Total charges for services that are not subject to the sales tax (for example, professional services, personal services, etc.). **Do not** include services performed outside New Jersey.
- **Sales covered by certificates —** Receipts from sales of property or services, other than sales of property or services covered above, upon which no tax was collected because the purchaser presented a properly completed exemption certificate. See the instructions on the certificate about its proper use.
- **Returned goods —** Total sales price of merchandise returned by customers on which New Jersey sales tax was collected. Include only the amounts refunded or credited to the customer. Do not include the sales tax collected on this returned merchandise, amounts for returned merchandise that were not subject to sales tax, or amounts that have not been included in reported New Jersey gross sales on any return or Form ST-100.4.
- **Capital improvements —** Total sales of services by contractors that result in capital improvements to real property. Do not enter sales of any other services to real or tangible personal property.

Line 3 — New Jersey taxable sales — Subtract line 2 from line 1. This is the amount of sales subject to New Jersey sales tax.

Lines 4 and 5 — The sales and use tax rate for New Jersey has increased effective July 15, 2006. **Use the worksheet on page 4** to determine the tax liability for sales and use tax due to New Jersey for the period June 1, 2006, through August 31, 2006, only. The tax rate is 6% from June 1, 2006, through July 14, 2006, and 7% from July 15, 2006, through August 31, 2006. To compute the New Jersey sales tax due, see worksheet instructions on page 4.

Line 6 — New Jersey sales tax collected — Enter the amount of New Jersey sales tax that you collected during the reporting period.

Line 7 — New Jersey sales tax — Enter the amount from line 5 or line 6, whichever is larger.

Line 8 — New Jersey use tax due — Use line 8 to report use tax on the market value of any tangible personal property or service used in New Jersey during the quarter that is not specifically exempted from the New Jersey sales tax, but upon which you have paid no New Jersey sales tax.

Line 9 — Total New Jersey tax due — Add lines 7 and 8.

Line 10 — Advance payments — Enter the amount that you paid if you paid part of your New Jersey sales and use tax in advance.

Line 11 — Net New Jersey tax due — Subtract line 10 from line 9. If this amount is an overpayment, you may not carry the credit forward to your next Form ST-100.4 or use the amount to offset the tax you owe New York State. You must pay the full amount of tax owed New York State and apply for a refund from New Jersey for the amount of overpayment shown on Form ST-100.4 by sending a letter to:

NEW JERSEY SALES TAX
PO BOX 273
TRENTON NEW JERSEY 08646-0273

Line 12 — New Jersey late filing charge — Enter any interest and penalty due. Any vendor who fails to file a Form ST-100.4 or pay the tax due by the due date will be subject to interest and penalty charges as specified under the New Jersey Sales Tax Law as follows:

Interest charges

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or a fraction thereof on the unpaid balance of tax from the original due date to the date of payment. At the end of each calendar year any tax, penalties and interest remaining due will become part of the balance on which interest will be charged.

Penalty charges

A late filing penalty will be assessed at the rate of 5% per month or fraction thereof of the total tax liability, not to exceed 25% of such tax liability, plus $100 for each month or fraction thereof that such return is delinquent.

A late payment penalty will be assessed at the rate of 5% of the balance of tax paid late.

Line 13 — Total New Jersey amount due — Add lines 11 and 12. This is the amount you must pay in addition to the amount due New York State shown on Form ST-100, *Step 8*. Send one check or money order payable to ***New York State Sales Tax*** for the total amount due.

Do not transfer the New Jersey amount due to Form ST-100.

Overpayments

If the total New Jersey tax you have paid is greater than the amount you owe, do not subtract the overpayment from the New York State tax due. You must pay the full amount of tax owed New York State and apply for a refund from New Jersey for the amount of overpayment shown on Form ST-100.4. You may do so by sending a letter to: New Jersey Sales Tax, PO Box 273, Trenton NJ 08646-0273.

Under no circumstances may you offset an overpayment to one state against the tax due the other state.

Signature

Sign and date this schedule; attach it to your Form ST-100. See Form ST-100 for the due date and appropriate mailing address.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Worksheet for New Jersey Sales Tax Calculation (Lines 4 and 5)

Use this worksheet to report transactions for the period June 1, 2006, through August 31, 2006, only.

	Column A Amounts for period 6/1/06 through 7/14/06	Column B Amounts for period 7/15/06 through 8/31/06	Column C Total Column A plus Column B 6/1/06 through 8/31/06
1 New Jersey gross sales			
2 New Jersey deduction *(see worksheet instructions)*			
3 New Jersey taxable sales *(subtract line 2 from line 1)*			
4 New Jersey sales tax rate	.06	.07	
5 New Jersey sales tax computed *(see worksheet instructions)*			

▲ ***Enter this amount on page 1, line 5.***

Notice and worksheet instructions for all vendors

Use this worksheet to compute the amount for line 5 on page 1 *(New Jersey sales tax computed).*

This worksheet must be filled out and a copy must be retained. This worksheet may be necessary to determine the tax liability to New Jersey and must be available for inspection by the Division of Taxation for at least four years. If adequate records have not been kept, the State may estimate the tax liability of the business based on any available information, including external indicators.

Line/Column Instructions

Line 1 – New Jersey Gross Sales

Column A – Enter the total receipts for all deliveries of goods and services to New Jersey that occurred during the period **June 1, 2006, through July 14, 2006.**

Column B – Enter the total receipts for all deliveries of goods and services to New Jersey that occurred during the period **July 15, 2006, through August 31, 2006.**

Column C – Enter the total amount of gross sales from Column A plus Column B on this line.

Line 2 – New Jersey Deductions

Column A – Enter the deductions (exempt transactions) from New Jersey gross sales that were exempt during the period **June 1, 2006, through July 14, 2006.**

Column B – Enter the deductions (exempt transactions) from New Jersey gross sales that were exempt during the period **July 15, 2006, through August 31, 2006.**

Column C – Enter the total amount of deductions from Column A plus Column B on this line. **See page 2 for all allowable deductions.**

Line 3 – New Jersey Taxable Sales

Column A – Subtract line 2 from line 1. This is the amount of sales subject to New Jersey sales tax.

Column B – Subtract line 2 from line 1.

Column C – Subtract line 2 from line 1 and enter the amount on this line.

Line 4 – New Jersey Tax Rate

Column A – Use the tax rate of **6%** for this column for the period **June 1, 2006, through July 14, 2006.**

Column B – Use the tax rate of **7%** for this column for the period **July 15, 2006, through August 31, 2006.**

Column C – Not applicable.

Line 5 – New Jersey Sales Tax Computed

Column A – Multiply the amount on line 3 by line 4 at **6%** for the period **June 1, 2006, through July 14, 2006,** and enter the result on line 5.

Column B – Multiply the amount on line 3 by line 4 at **7%** for the period **July 15, 2006, through August 31, 2006,** and enter the result on line 5.

Column C – Add Columns A and B and enter the total amount of sales tax due on line 5 and on page 1, line 5.

New York State Department of Taxation and Finance

Taxes on Selected Sales and Services in New York City Only

Parking, hotel/motel room occupancy, and miscellaneous services

Quarterly Schedule N

File as an attachment to Form ST-100

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with Form ST-100

207

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

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) x E
PART 1 — Parking (Attach Schedule N-ATT)									
NYC — Outside Manhattan	NE 8047	1	.00				10⅜%		
NYC — In Manhattan	NE 9034	2	.00				18⅜%		
NYC — In Manhattan — certified exempt residents	NE 6037	3	.00				10⅜%		
NYC — In Manhattan — municipal facilities	NE 9027	4	.00				8%		
PART 2 — Hotel/motel room occupancy									
NYC — Occupancy — 1 through 90 days	NE 8042	5	.00				8⅜%		
NYC — Occupancy — 91 through 180 days	NE 8043	6	.00				4%		
PART 3 — Miscellaneous services									
NYC — Cleaning and maintenance service (fewer than 30 days)	NE 5879	7	.00				8⅜%		
NYC — Cleaning and maintenance service (30 days or more)	NE 5889	8	.00				8⅜%		
NYC — Credit rating and reporting services	NE 5852	9	.00				4%		
NYC — Miscellaneous personal services	NE 5865	10	.00				4%		
NYC — Protective and detective services	NE 5844	11	.00		12 .00		8⅜%		
NYC — Interior decorating and design services	DE 5874	13	.00		14 .00		4⅜%		
Column totals (Parts 1, 2, and 3):			.00		.00				15

▲ *Include this column total on Form ST-100, page 2, Column C, in box 3.*

▲ *Include this column total on Form ST-100, page 2, Column D, in box 4.*

▲ *Include this column total (box 15) in the calculation for box 17 below.*

Column A Taxing jurisdiction **PART 4 — Hotel unit fee**	Column B Jurisdiction code	Column C Total number of days of occupancy *(see instructions)*	×	Column D Fee rate per day	=	Column E Total fee
NYC — Hotel occupancy subject to fee	NE 8035			$1.50	16	

▲ *Do not transfer this total to any other form or schedule*

Box 15 + box 16

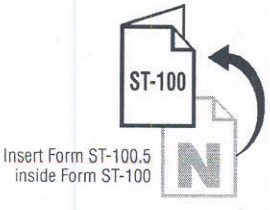
Total: 17

(Box 15 + box 16 = box 17)

▲ *Include this amount on Form ST-100, page 2, Column F, in box 5*

PART 5 — Calculate vendor collection credit adjustment	
Amount from Part 1, Column C, box 4	.00
Amount from Part 2, Column C, box 6	.00
Amount from Part 3, Column C, box 9	.00
Amount from Part 3, Column C, box 10	.00
Adjustment total:	.00

▲ *Enter this column total on Form ST-100, page 4, Step 7A.*



Insert Form ST-100.5 inside Form ST-100

Quarterly Schedule N Instructions

Taxes on Selected Sales and Services in New York City Only

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete Form ST-100.5, *Quarterly Schedule N,* if you provide any of the following services in New York City:

- Parking, garaging, or storing of motor vehicles (also file Form ST-100.5-ATT, *Quarterly Schedule N-ATT*).
- Occupancy of hotels/motels and similar establishments.
- Miscellaneous services (see Part 3 for more detailed information).

If you must file Form ST-100.5, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.* Report in Step 3 of Form ST-100 any taxable sales and purchases not reported on this or any other schedule.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Compute tax — After entering your taxable receipts (sales and services) in Column C as instructed below, multiply Column C by the tax rate in Column E, and enter the resulting tax in Column F.

PART 1 — Parking

If you provide parking, garaging, or storing of motor vehicles in New York City at facilities other than garages that are part of premises occupied solely as private one- or two-family dwellings, you must complete both Part 1 of Form ST-100.5 and Form ST-100.5-ATT. If you provide parking services but did not receive Form ST-100.5-ATT, see *Need help?* below.

New York City — Outside Manhattan: Report receipts (in box 1) from parking services provided in Bronx, Brooklyn (Kings County), Queens, and Staten Island (Richmond County).

New York City — In Manhattan: Report receipts (in box 2) from parking services provided in Manhattan (New York County) other than those reported in boxes 3 and 4.

New York City — In Manhattan — certified exempt residents: Report receipts (in box 3) from parking services provided to Manhattan residents who furnished you with validated certificates of exemption issued by the New York City Department of Finance, taxable at the 10⅜% combined rate.

New York City — In Manhattan — municipal facilities: Report receipts (in box 4) from parking services provided by municipal facilities, taxable at the 8% rate.

PART 2 — Hotel/motel room occupancy

If you operate a hotel, motel, or similar establishment(s) in New York City, report rents from room occupancy as follows:

- Report rents (in box 5) for the first 90 days of room occupancy (subject to a combined state and local sales tax rate of 8⅜%).
- Report rents (in box 6) for the 91st through 180th days of room occupancy (subject to the 4% local tax only).

After 180 consecutive days of occupancy, the room occupant is not required to pay either state or local sales tax on the charge for room occupancy.

All other sales by hotels, motels, and similar establishments (for example, restaurant sales or gift shop sales) subject to state and local sales tax should be reported on Form ST-100, Step 3, or on other appropriate schedules.

PART 3 — Miscellaneous services

If you provide any of the following types of services in New York City, complete Part 3 of Form ST-100.5 as follows:

- Report receipts (in box 7) from interior cleaning and maintenance services contracts for a period of less than 30 days or for occasional cleaning contracts or maintenance (subject to a combined state and local sales tax rate of 8⅜%).
- Report receipts (in box 8) from interior cleaning and maintenance services contracts for a period of 30 days or more (subject to a combined state and local sales tax rate of 8⅜%).
- Report receipts (in box 9) from credit rating and credit reporting services (subject to the 4% local tax only).
- Report receipts (in box 10) from miscellaneous personal services, including beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services, and similar services; and charges from sales of services for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths, and similar establishments (subject to the 4% local tax only).

For the next two services, add the amount in Column C to the amount in Column D, if any, multiply the result by the tax rate in Column E, and enter the result in Column F.

- For protective and detective services, report receipts from sales in box 11 and purchases subject to tax for which tax has not been paid in box 12 (subject to a combined state and local sales tax rate of 8⅜%).
- For interior decorating and design services taxable at the 4⅜% rate, report receipts from sales in box 13 and purchases subject to tax for which tax has not been paid in box 14. These services are not subject to the tax imposed on selected services in New York City, but are subject to the 4% tax imposed by New York State and the ⅜% tax imposed in the Metropolitan Commuter Transportation District (MCTD).

Column totals (Parts 1, 2, and 3)

Enter in the *Column totals* boxes the totals (Parts 1, 2, and 3 combined) of Columns C, D, and F; include the totals of Column C and D on Form ST-100, page 2, Columns C and D, in boxes 3 and 4, respectively.

PART 4 — Hotel unit fee

Determine the number of days of occupancy for each unit in your facility. Add the resulting totals for each unit to determine the total number of days of occupancy subject to the hotel unit fee. Enter this total in Part 4, Column C, *Total number of days of occupancy.* Multiply this number by $1.50 and enter the amount in Part 4, Column E, box 16, *Total fee.* See TSB-M-05(2)S, *Fee on Hotel Occupancy in New York City,* for more information.

Total

Add the box 15 amount to the *Total fee* amount in box 16 and enter the result in box 17. Include this amount on Form ST-100, page 2, Column F, in box 5.

PART 5 — Calculate vendor collection credit adjustment

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Any sales that are subject only to local tax must be subtracted from total sales reported on Form ST-100, before the credit can be computed. In Part 5, the local tax only boxes have been listed. Enter the Column C box amounts indicated and total them. Enter this Part 5 adjustment total on Form ST-100, page 4, Step 7A, on the Schedule N line.

Filing this schedule

File a completed Form ST-100.5 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

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To order forms and publications:	1 800 462-8100
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Privacy notification

See Form ST-100-I, *Instructions for Form ST-100,* page 4.

New York State Department of Taxation and Finance

Taxes on Parking Services in New York City

Quarterly Schedule N-ATT

File as an attachment to Quarterly Schedule N

N-ATT

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006 207

Include with Quarterly Schedule N (Form ST-100.5)

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

• ☐ If you are an **exempt organization,** mark an *X* and complete Section A only.

Section A

Complete Section A for each facility you operate. Any address listed must include a ZIP code.

Section B

Complete Section B for each facility located within Manhattan. Attach additional photocopied sheets or forms, if needed.

Location 1 • ☐ Mark an *X* if **outside** Manhattan

• Address

• ZIP code

Maximum daily rate •

Licensed vehicle capacity •

Enter below all license numbers for this facility

•	•
•	•
•	•

Month	Column A **Weekday*** 18⅜%	Column B **Weekend**** 18⅜%	Column C **Monthly** 18⅜%	Column D **Manhattan residents** 10⅜%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	• .00	• .00	• .00	• .00

Location 2 • ☐ Mark an *X* if **outside** Manhattan

• Address

• ZIP code

Maximum daily rate •

Licensed vehicle capacity •

Enter below all license numbers for this facility

•	•
•	•
•	•

Month	Column A **Weekday*** 18⅜%	Column B **Weekend**** 18⅜%	Column C **Monthly** 18⅜%	Column D **Manhattan residents** 10⅜%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	• .00	• .00	• .00	• .00

Location 3 • ☐ Mark an *X* if **outside** Manhattan

• Address

• ZIP code

Maximum daily rate •

Licensed vehicle capacity •

Enter below all license numbers for this facility

•	•
•	•
•	•

Month	Column A **Weekday*** 18⅜%	Column B **Weekend**** 18⅜%	Column C **Monthly** 18⅜%	Column D **Manhattan residents** 10⅜%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	• .00	• .00	• .00	• .00

Location 4 • ☐ Mark an *X* if **outside** Manhattan

• Address

• ZIP code

Maximum daily rate •

Licensed vehicle capacity •

Enter below all license numbers for this facility

•	•
•	•
•	•

Month	Column A **Weekday*** 18⅜%	Column B **Weekend**** 18⅜%	Column C **Monthly** 18⅜%	Column D **Manhattan residents** 10⅜%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	• .00	• .00	• .00	• .00

* *Weekday* means Monday through Friday. ** *Weekend* means Saturday and Sunday.

Quarterly Schedule N-ATT Instructions

Taxes on Parking Services in New York City

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, and Form ST-100.5, *Quarterly Schedule N,* if you are required to collect tax on the services of parking, garaging, or storing of motor vehicles in New York City.

All exempt organizations and vendors whose facilities are located outside Manhattan must complete only *Section A* of Form ST-100.5-ATT. Vendors conducting business in Manhattan must complete both Sections A and B of Form ST-100.5-ATT.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, or on your business's *Certificate of Authority* for sales and use tax.

Exempt organizations — Mark an ***X*** in the box beneath the identification number and name boxes, and complete *Section A*.

Other parking providers — There are spaces for four different locations to be listed in both Sections A and B. If you need to report for more than four facilities, photocopy this form or request additional copies (see *Need help?* below if you need to obtain forms).

Section A — All New York City locations

The *maximum daily rate* indicated in *Section A* refers to the cost of keeping a vehicle in a garage all day, not including overnight, as on file with the New York City Department of Consumer Affairs (DCA). The *licensed vehicle capacity* refers to the capacity most recently authorized by the DCA. The *license number* refers to the license the DCA issued for the facility. If the DCA has issued more than one license for the facility, the vendor must list every license number issued for that location. If the facility is not **required** to be licensed, this area should be left blank, but vehicle capacity **must** be shown.

Complete the information requested in *Section A* for every New York City facility you operate, whether the facility is located inside or outside Manhattan. Mark an ***X*** in the box in *Section A* if your facility is located **outside Manhattan**, and fill in the **complete address, including the ZIP code**. If your facility is not required to be licensed by the DCA, complete the rest of *Section A,* and enter your vehicle capacity in the section marked *Licensed vehicle capacity*.

Do **not** mark an ***X*** in the box in *Section A* if your facility is located **in Manhattan**, but complete the remainder of *Section A* and all of *Section B*. You **must** complete *Section B* if your facility is located in Manhattan.

Section B — Manhattan locations

Complete *Section B* if your facility is located in Manhattan. You must report the Manhattan parking receipts separately by category and tax rate for each facility (weekday sales, weekend sales, monthly sales, and Manhattan resident sales).

Enter in Column A the total weekday (Monday through Friday) receipts taxed at 18⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column A.

Enter in Column B the total weekend (Saturday and Sunday) receipts taxed at 18⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column B.

Enter in Column C the total monthly receipts for **nonresident** parking purchased on a monthly (or longer term) basis taxed at 18⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column C.

Enter in Column D the total monthly receipts for **Manhattan residents** parking taxed at 10⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column D.

The total receipts reported in Columns A, B, and C represent the Manhattan receipts subject to tax at 18⅜%. Report the Manhattan receipts subject to tax at 10⅜% in Column D.

The combined totals for Columns A, B, and C in *Section B* for all locations must equal the taxable receipts reported on Form ST-100.5, Part 1, Column C, box 2.

The grand total from Column D in *Section B* for all locations must equal the amount reported on Form ST-100.5, Part 1, Column C, box 3.

Filing this schedule

File a completed Form ST-100.5-ATT with Form ST-100.5 and any other attachments to Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

A parking facility operator's regular sales and compensating use tax return will be deemed incomplete and not filed unless a properly completed Form ST-100.5-ATT is submitted for each separate parking facility. **Any address listed on Form ST-100.5-ATT must include a ZIP code.**

If the operator's return is deemed not filed, the statute of limitations that limits the time to assess additional sales and compensating use tax does not begin to run (that is, additional taxes for the period may be assessed at any time).

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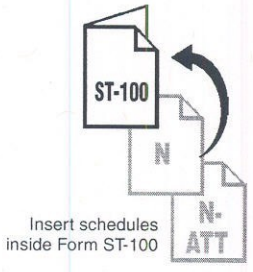
Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-100-I, *Instructions for Form ST-100,* page 4.



Insert schedules inside Form ST-100

New York State Department of Taxation and Finance

Report of Clothing and Footwear Sales Eligible for Exemption

Quarterly Schedule H

File as an attachment to Form ST-100

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with Form ST-100

207

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Who must file

Complete Form ST-100.7, *Quarterly Schedule H,* if you file Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return,* and you sold any clothing or footwear eligible for exemption from the state sales and use tax.

Clothing and footwear eligible for exemption means clothing and footwear for humans that sold for less than $110 per item and was exempt from the 4% state sales and use tax.

Items eligible for exemption include athletic clothing, as well as fabric, thread, yarn, buttons, snaps, hooks, zippers, and other items used to make or repair clothing, that became part of the clothing.

For a detailed list of eligible clothing and footwear, see TSB-M-06(6)S, *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006).*

The following items are not eligible for exemption:

- Clothing and footwear that sold for $110 or more per item.
- Costumes or rented formal wear.
- Items made from pearls, precious or semi-precious stones, jewels, or metals, or imitations thereof, that are used to make or repair clothing eligible for exemption.
- Athletic equipment.
- Protective devices, such as motorcycle helmets.

Local taxing jurisdictions in the state also may elect to exempt sales of eligible clothing and footwear from their local tax rate. For a listing of jurisdictions that exempted the local tax during this period, see Publication 718-C, *Local Sales and Use Tax Rates on Clothing and Footwear.*

If a local jurisdiction does not elect to exempt these sales, tax will be charged at the local rate only.

Sales of clothing and footwear not eligible for exemption are subject to both state and local taxes and should be reported on the appropriate jurisdiction lines on Form ST-100.

Note: Sales in Chautauqua County of clothing and footwear, and items used to make or repair clothing costing $110 or **more** per item or pair are subject to the state's 4% sales and use taxes. Report these sales on Form ST-100, page 2, on the *New York State only* 4% tax rate line. For more information, see TSB-M-06(6)S and TSB-M-06(6.1)S, *Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006) (Exemption within counties and cities).*

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

PART 1 — Sales made in jurisdictions that do not charge the local tax

You must complete Part 1, even though you owe no tax on these sales. Each location listed in Part 1 relies on the information reported to make important tax decisions.

Column C — Sales eligible for exemption — Report in Column C sales of eligible clothing and footwear for each jurisdiction on the appropriate line.

After entering information for all jurisdictions required, add the amounts in Column C and enter the total in the column totals box of Part 1, on page 2. Include this amount on Form ST-100, page 1, box 1, *Gross sales and services.* Do not transfer this amount to any other form or schedule.

Column D — Purchases eligible for exemption — Report in Column D purchases of eligible clothing and footwear for each jurisdiction on the appropriate line. (Do not include purchases for resale.)

After entering information for all jurisdictions required, add the amounts in Column D and enter the total in the column totals box of Part 1, on page 2.

PART 2 — Sales made in jurisdictions that charge the local tax

Column C — Sales subject to tax — Report in Column C sales of eligible clothing and footwear for each jurisdiction on the appropriate line. (Do not include these amounts on the individual jurisdiction lines on Form ST-100.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on Form ST-100, page 2, Column C, in box 3. Also transfer the Column C total to Form ST-100, page 4, Step 7A, on the Schedule H line. (See *Vendor collection credit* below.)

Column D — Purchases subject to tax — Report in Column D purchases of eligible clothing and footwear that are subject to use tax for each jurisdiction on the appropriate line. (Do not include purchases for resale.)

Total Column D and enter the amount in box 8. Include this amount on Form ST-100, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

Total Column F and enter the amount in box 9. Include this amount on Form ST-100, page 2, Column F, in box 5.

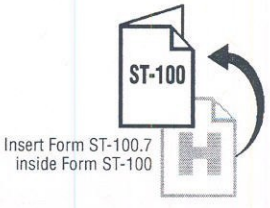
Vendor collection credit

Transfer the Column C total in Part 2 to Form ST-100, page 4, Step 7A, on the Schedule H line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-100.7 are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-100.7 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert Form ST-100.7 inside Form ST-100

 Sales tax identification number | | |

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C **Sales subject to tax** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales and use tax** (C + D) × E
Madison County (outside the following)	**Report sales made in Madison County, outside the city of Oneida, in Part 1.**				
Oneida (city)	ON H2528	.00	.00	2%	
Monroe County	MO H2609	.00	.00	4%	
Montgomery County	MO H2785	.00	.00	4%	
Nassau County	NA H8277	.00	.00	4⅝%	
Niagara County	NI H2973	.00	.00	4%	
Oneida County (outside the following)	ON H3015	.00	.00	5½%	
Rome (city)	RO H3017	.00	.00	5½%	
Sherrill (city)	SH H3018	.00	.00	4½%	
Utica (city)	UT H3019	.00	.00	5½%	
Onondaga County	ON H3115	.00	.00	4%	
Ontario County	ON H3285	.00	.00	3%	
Orange County	OR H1355	.00	.00	4⅛%	
Orleans County	OR H3476	.00	.00	4%	
Oswego County (outside the following)	OS H3595	.00	.00	4%	
Fulton (city)	FU H3535	.00	.00	4%	
Oswego (city)	OS H3546	.00	.00	4%	
Otsego County	OT H3617	.00	.00	4%	
Putnam County	PU H3706	.00	.00	3⅞%	
Rockland County	RO H3923	.00	.00	4%	
St. Lawrence County	ST H4080	.00	.00	3%	
Saratoga County (outside the following)	SA H4135	.00	.00	3%	
Saratoga Springs (city)	SA H4125	.00	.00	3%	
Schenectady County	SC H4255	.00	.00	4%	
Schoharie County	SC H4312	.00	.00	4%	
Seneca County	SE H4510	.00	.00	4%	
Steuben County (outside the following)	ST H4686	.00	.00	4%	
Corning (city)	CO H4618	.00	.00	4%	
Hornell (city)	HO H4650	.00	.00	4%	
Suffolk County	SU H4733	.00	.00	4⅝%	
Sullivan County	SU H4803	.00	.00	3½%	
Tompkins County (outside the following)	TO H5004	.00	.00	4%	
Ithaca (city)	IT H5009	.00	.00	4%	
Ulster County	UL H5132	.00	.00	4%	
Warren County (outside the following)	WA H5295	.00	.00	3%	
Glens Falls (city)	GL H5215	.00	.00	3%	
Washington County	WA H5305	.00	.00	3%	
Westchester County (outside the following)	WE H5545	.00	.00	3⅜%	
Mount Vernon (city)	MO H5547	.00	.00	4⅜%	
New Rochelle (city)	NE H6899	.00	.00	4⅜%	
White Plains (city)	WH H5548	.00	.00	3⅞%	
Yonkers (city)	YO H6570	.00	.00	4⅜%	
Wyoming County	WY H5606	.00	.00	4%	
Yates County	YA H5710	.00	.00	4%	
Column subtotals from page 2, box 1, 2, and 3:		4 .00	5 .00		6
Column totals (Part 2):		7 .00	8 .00		9

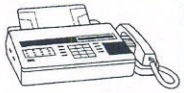
Include this amount on Form ST-100, page 2, Column C, in box 3, and on Form ST-100, page 4, Step 7A, on the Schedule H line.

Include this amount on Form ST-100, page 2, Column D, in box 4.

Include this amount on Form ST-100, page 2, Column F, in box 5.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

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Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.

New York State Department of Taxation and Finance

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services

Report sales of these services to a Qualified Empire Zone Enterprise (QEZE) on Form ST-100.8-ATT, *Quarterly Schedule T-ATT.*

Quarterly Schedule T

File as an attachment to Form ST-100

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with Form ST-100

207

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

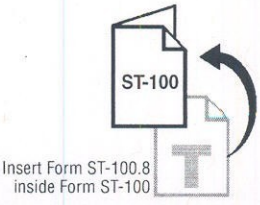
Report sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services *(see instructions on back).*

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	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) x E
Albany S. D.	AL 0188	.00	.00	11%	
Cohoes S. D.	CO 0149	.00	.00	11%	
Watervliet S. D.	WA 0193	.00	.00	11%	
Hudson S. D.	HU 1036	.00	.00	11%	
Lackawanna S. D.	LA 1456	.00	.00	11¾%	
Gloversville S. D. (outside city)	GL 1788	.00	.00	11%	
Gloversville S. D. (inside city)	GL 1787	.00	.00	11%	
Johnstown S. D. (outside city/in Fulton County)	JO 1796	.00	.00	11%	
Johnstown S. D. (inside city/in Fulton County)	JO 1794	.00	.00	11%	
Batavia S. D.	BA 1859	.00	.00	11%	
Watertown S. D.	WA 2287	.00	.00	10¾%	
Johnstown S. D. (in Montgomery County)	JO 2734	.00	.00	11%	
Glen Cove S. D.	GL 8276	.00	.00	11⅝%	
Long Beach S. D.	LO 8290	.00	.00	11⅝%	
Niagara County (outside the following)	NI 2921	.00	.00	8%	
Niagara Falls S. D.	NI 9203	.00	.00	11%	
Lockport (city)	LO 9232	.00	.00	8%	
Utica S. D.	UT 3088	.00	.00	12½%	
Orange County (outside the following)	OR 1373	.00	.00	8⅛%	
Middletown S. D.	MI 1374	.00	.00	11⅛%	
Newburgh (city)	NE 1376	.00	.00	8⅛%	
Port Jervis (city)	PO 1377	.00	.00	8⅛%	
Rensselaer S. D.	RE 3810	.00	.00	11%	
Troy S. D.	TR 3854	.00	.00	10%	
Ogdensburg S. D.	OG 4052	.00	.00	10%	
Schenectady S. D.	SC 4226	.00	.00	11%	
Hornell S. D. (outside city)	HO 4674	.00	.00	10½%	
Hornell S. D. (inside city)	HO 4677	.00	.00	10½%	
New Rochelle S. D.	NE 6689	.00	.00	11⅜%	
White Plains S. D.	WH 5546	.00	.00	10⅞%	
Column totals:		.00	.00		

▲ ***Include this column total on Form ST-100, page 2, Column C, in box 3.***

▲ ***Include this column total on Form ST-100, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-100, page 2, Column F, in box 5.***



Insert Form ST-100.8 inside Form ST-100

Quarterly Schedule T Instructions

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services.

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete and file Form ST-100.8, *Quarterly Schedule T,* if you:

- Provide telephone and telegraph service (including residential service) in the city school districts (including the counties and cities in which they are located) listed on Form ST-100.8.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Sales of the above services to a Qualified Empire Zone Enterprise (QEZE) are reported on Form ST-100.8-ATT, *Quarterly Schedule T-ATT.*

If you must file Form ST-100.8, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.* Report in Step 3 of Form ST-100 any taxable sales and purchases not being reported on this or any other schedule.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Enter in Column C your taxable sales of telephone services (including telephone answering services) or telegraph services to customers located in the taxing jurisdictions listed. Report in Column D your purchases of the services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

For each jurisdiction, add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the column totals on Form ST-100, per column instructions on page 1 of this schedule.

Note: Include all other sales of telephone services, telephone answering services, or telegraph services in localities not listed on Form ST-100.8, in the amount reported on Form ST-100, in Step 3. Use Form ST-100 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Users who have not paid tax must report their taxable usage of utilities purchased in New York on Form ST-100.8, or on the appropriate jurisdiction line on Form ST-100.

Vendor collection credit

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Currently, all sales reported on Form ST-100.8 are subject to state sales tax and are therefore eligible for the vendor collection credit. These sales will automatically be included in the credit computation when you include the Column C total on Form ST-100, in box 3, as instructed on page 1 of this schedule.

Filing this schedule

File a completed Form ST-100.8 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

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Privacy notification

See Form ST-100-I, *Instructions for Form ST-100,* page 4.

2nd Quarter

New York State Department of Taxation and Finance

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)

Quarterly Schedule T-ATT

File as an attachment to Quarterly Schedule T

T-ATT

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with *Quarterly Schedule T* (Form ST-100.8)

207

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

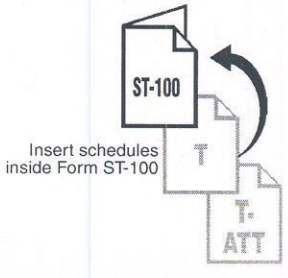
Report sales to, and purchases by, a QEZE subject to tax on telephone services, telephone answering services, and telegraph services.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	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) x E
Albany S. D.	AL K0163	.00	.00	7%	
Cohoes S. D.	CO K0126	.00	.00	7%	
Watervliet S. D.	WA K0134	.00	.00	7%	
Hudson S. D.	HU K1015	.00	.00	7%	
Lackawanna S. D.	LA K1432	.00	.00	3%	
Gloversville S. D. (outside city)	GL K1755	.00	.00	7%	
Gloversville S. D. (inside city)	GL K1765	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO K1775	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO K1795	.00	.00	7%	
Batavia S. D.	BA K1857	.00	.00	7%	
Watertown S. D.	WA K2284	.00	.00	6¾%	
Johnstown S. D. (in Montgomery County)	JO K2727	.00	.00	3%	
Glen Cove S. D.	GL K8256	.00	.00	7¼%	
Long Beach S. D.	LO K8236	.00	.00	7¼%	
Niagara Falls S. D.	NI K2990	.00	.00	7%	
Lockport (city)	LO K2995	.00	.00	4%	
Utica S. D.	UT K3087	.00	.00	8½%	
Orange County (outside the following)	OR K1394	.00	.00	3¾%	
Middletown S. D.	MI K1384	.00	.00	6¾%	
Newburgh (city)	NE K1388	.00	.00	3¾%	
Port Jervis (city)	PO K1399	.00	.00	3¾%	
Rensselaer S. D.	RE K3816	.00	.00	7%	
Troy S. D.	TR K3853	.00	.00	6%	
Ogdensburg S. D.	OG K4076	.00	.00	6%	
Schenectady S. D.	SC K4220	.00	.00	7%	
Hornell S. D. (outside city)	HO K4655	.00	.00	6½%	
Hornell S. D. (inside city)	HO K4656	.00	.00	6½%	
New Rochelle S. D.	NE K6892	.00	.00	7%	
White Plains S. D.	WH K6549	.00	.00	6½%	
Column totals:		.00	.00		

▲ ***Include this column total on Form ST-100, page 2, Column C, in box 3, and on Form ST-100, page 4, Step 7A, on the Schedule T-ATT line.***

▲ ***Include this column total on Form ST-100, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-100, page 2, Column F, in box 5.***



Quarterly Schedule T-ATT Instructions

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete and file Form ST-100.8-ATT, *Quarterly Schedule T-ATT*, and Form ST-100.8, *Quarterly Schedule T,* with Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, if you:

- Provide telephone and telegraph services as described in Form ST-100.8 that are eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, to make purchases exempt from the 4% New York State sales and use tax and the 3/8% tax imposed within the Metropolitan Commuter Transportation District (MCTD).
- Are a QEZE, purchased the above services without payment of tax, and are subject to a local tax listed on this schedule.

If you must file Form ST-100.8-ATT, you must also complete Form ST-100.8 and Form ST-100. Report in Step 3 of Form ST-100 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of these services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on page 1 of this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-100, page 1, box 1, as part of your *Gross sales and services*. See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE),* for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Enter in Column C your taxable sales of telephone services, telephone answering services, or telegraph services to qualifying exempt customers located in the taxing jurisdictions listed. If you are a QEZE subject to local tax, report in Column D your purchases of the services listed above that were made without payment of tax.

For each jurisdiction, multiply the total of Column C and Column D by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the Column C total on Form ST-100, page 2, Column C, in box 3. Also transfer this figure to Form ST-100, page 4, Step 7A, on the Schedule T-ATT line. Include the Column D total on Form ST-100, page 2, Column D in box 4. Include the Column F total on Form ST-100, page 2, Column F, in box 5.

Vendor collection credit

Transfer the Column C total to Form ST-100, page 4, Step 7A, on the Schedule T-ATT line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-100.8-ATT are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-100.8-ATT with Form ST-100.8 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

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Privacy notification

See ST-100-I, *Instructions for Form ST-100*, page 4.

New York State Department of Taxation and Finance

Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption

Quarterly Schedule Q

File as an attachment to Form ST-100

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with Form ST-100

207

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

Who must file

Complete Form ST-100.9, *Quarterly Schedule Q,* if you file Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return,* and you sold any tangible personal property or services eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate,* to make eligible purchases exempt from the 4% New York State sales and use tax and the 3/8% tax imposed within the Metropolitan Commuter Transportation District (MCTD).

If you must file Form ST-100.9, you must also complete Form ST-100. Report in Step 3 of Form ST-100 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of tangible personal property and services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on pages 2 and 3 of this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-100, page 1, box 1, as part of your *Gross sales and services.* See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE),* for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

Column C — Taxable sales and services — Report in Column C sales of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line. (Do not include these amounts in the individual jurisdiction lines on Form ST-100.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on Form ST-100, page 2, Column C, in box 3. Also, transfer the Column C total to Form ST-100, page 4, Step 7A, on the Schedule Q line. (See *Vendor collection credit* below.)

Column D — Purchases subject to tax — Report in Column D purchases of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line.

Total Column D and enter the amount in box 8. Include this amount on Form ST-100, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

Total Column F and enter the amount in box 9. Include this amount on Form ST-100, page 2, Column F, in box 5.

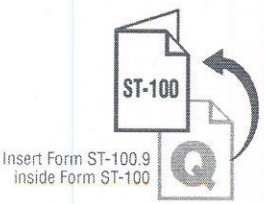
Vendor collection credit

Transfer the Column C total to Form ST-100, page 4, Step 7A, on the Schedule Q line. You may take the vendor collection credit only against sales on which state sales tax is due. Since all sales reported on Form ST-100.9 are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-100.9 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



 Sales tax identification number 207 Quarterly Schedule Q

Calculate sales and use taxes

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) x E
Albany County	AL K0179	.00	.00	4%	
Allegany County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Broome County	BR K0313	.00	.00	4%	
Cattaraugus County (outside the following)	CA K0499	.00	.00	4%	
Olean (city)	OL K0419	.00	.00	4%	
Salamanca (city)	SA K0429	.00	.00	4%	
Cayuga County (outside the following)	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Auburn (city)	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Chautauqua County	CH K0615	.00	.00	4¼%	
Chemung County	CH K0708	.00	.00	4%	
Chenango County (outside the following)	CH K0820	.00	.00	4%	
Norwich (city)	NO K0849	.00	.00	4%	
Clinton County	CL K0901	.00	.00	3¾%	
Columbia County	CO K1003	.00	.00	4%	
Cortland County	CO K1122	.00	.00	4%	
Delaware County	DE K1209	.00	.00	4%	
Dutchess County	DU K1318	.00	.00	3¾%	
Erie County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Essex County	ES K1513	.00	.00	3¾%	
Franklin County	FR K1622	.00	.00	4%	
Fulton County (outside the following)	FU K1799	.00	.00	4%	
Gloversville (city)	GL K1797	.00	.00	4%	
Johnstown (city)	JO K1798	.00	.00	4%	
Genesee County	GE K1895	.00	.00	4%	
Greene County	GR K1903	.00	.00	4%	
Hamilton County	HA K2002	.00	.00	3%	
Herkimer County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Jefferson County	JE K2222	.00	.00	3¾%	
Lewis County	LE K2311	.00	.00	3¾%	
Livingston County	LI K2412	.00	.00	4%	
Madison County (outside the following)	MA K2503	.00	.00	4%	
Oneida (city)	ON K2529	.00	.00	4%	
Monroe County	MO K2605	.00	.00	4%	
Montgomery County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Nassau County	NA K8248	.00	.00	4¼%	
Niagara County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Oneida County (outside the following)	ON K3013	.00	.00	5½%	
Rome (city)	RO K3022	.00	.00	5½%	
Sherrill (city)	SH K3043	.00	.00	5½%	
Utica (city)	UT K3082	.00	.00	5½%	
Onondaga County	ON K3112	.00	.00	4%	
Ontario County	ON K3297	.00	.00	3%	
Orange County	OR K1395	.00	.00	3¾%	
Orleans County	OR K3473	.00	.00	4%	
Oswego County (outside the following)	OS K3594	.00	.00	4%	
Fulton (city)	FU K3533	.00	.00	4%	
Oswego (city)	OS K3548	.00	.00	4%	
Otsego County	OT K3618	.00	.00	4%	
Column subtotals; also enter on page 3, boxes 4, 5, and 6:		1 .00	2 .00		3

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) x E
Putnam County	PU K3708	.00	.00	3½%	
Rensselaer County	RE K3875	.00	.00	4%	
Rockland County	RO K3917	.00	.00	3⅜%	
St. Lawrence County	ST K4087	.00	.00	3%	
Saratoga County (outside the following)	SA K4133	.00	.00	3%	
Saratoga Springs (city)	SA K4124	.00	.00	3%	
Schenectady County	SC K4250	.00	.00	4%	
Schoharie County	SC K4311	.00	.00	4%	
Schuyler County	SC K4403	.00	.00	4%	
Seneca County	SE K4518	.00	.00	4%	
Steuben County (outside the following)	ST K4688	.00	.00	4%	
Corning (city)	CO K4616	.00	.00	4%	
Hornell (city)	HO K4630	.00	.00	4%	
Suffolk County	SU K4768	.00	.00	4¼%	
Sullivan County	SU K4818	.00	.00	3½%	
Tioga County	TI K4918	.00	.00	4%	
Tompkins County (outside the following)	TO K5096	.00	.00	4%	
Ithaca (city)	IT K5013	.00	.00	4%	
Ulster County	UL K5130	.00	.00	4%	
Warren County (outside the following)	WA K5292	.00	.00	3%	
Glens Falls (city)	GL K5212	.00	.00	3%	
Washington County	WA K5302	.00	.00	3%	
Wayne County	WA K5411	.00	.00	4%	
Westchester County (outside the following)	WE K5535	.00	.00	3%	
Mount Vernon (city)	MO K5524	.00	.00	4%	
New Rochelle (city)	NE K6893	.00	.00	4%	
White Plains (city)	WH K5564	.00	.00	3½%	
Yonkers (city)	YO K6564	.00	.00	4%	
Wyoming County	WY K5605	.00	.00	4%	
Yates County	YA K5712	.00	.00	4%	
New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island))	NE K8046	.00	.00	4%	
Column subtotals from page 2, boxes 1, 2, and 3:		4 .00	5 .00		6
Column totals for all jurisdictions:		7 .00	8 .00		9

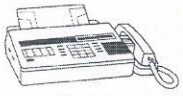
▲ *Include this amount on Form ST-100, page 2, Column C, in box 3, and on Form ST-100, page 4, Step 7A, on the Schedule Q line.*

▲ *Include this amount on Form ST-100, page 2, Column D, in box 4.*

▲ *Include this amount on Form ST-100, page 2, Column F, in box 5.*

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-100-I, *Instructions for Form ST-100*, page 4.

2nd Quarter

New York State Department of Taxation and Finance

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Quarterly Schedule FR

File as an attachment to Form ST-100

FR

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with Form ST-100

207

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or* Certificate of Authority*)*

STEP 1 — Summary of gallons sold

Taxable gallons sold — Motor fuel			Taxable gallons sold diesel motor fuel	Non-taxable gallons sold	
Regular	Mid-grade	Premium		Motor fuel	Diesel motor fuel
• gal.	• gal.	• gal.	• gal.	• gal.	• gal.

STEP 2 — Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel including exempt sales	$ •	.00
Total credits against tax on motor fuel and diesel motor fuel (except prepaid credits). See instructions for additional information	$	

STEP 3 — Calculate New York State/MCTD tax (cents-per-gallon)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons	+	Column D Diesel motor fuel number of taxable gallons	× Column E Cents-per-gallon rate	= Column F Sales and use tax (C + D) x E
New York State only	NE R0018				.08	
New York State/MCTD	NE R8044				.0875	

Column totals:	1	2	3
Subtract self-use:	4	5	
Total number of gallons sold:	6	7	

Enter this total on page 4, Step 5 in box 12.

Box 6 + box 7

Number of gallons eligible for vendor collection credit: 8 × $2.00 = 9 .00

Enter this amount on Form ST-100, page 4, Step 7B on the Schedule FR line.

STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon) — valid for the period July 1, 2006, through August 31, 2006

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons	+	Column D Diesel motor fuel number of taxable gallons	× Column E Cents-per-gallon rate	= Column F Sales and use tax (C + D) x E
Albany County	AL R0108				.08	
Cayuga County (outside the following)	CA R0528				.08	
Auburn (city)	AU R0538				.08	
Chautauqua County	CH R0628				.09	
Columbia County	CO R1028				.08	
Hamilton County	HA R2018				.06	
Jefferson County	JE R2228				.08	
Oneida County (outside the following)	ON R3008				.11	
Rome (city)	RO R3068				.11	
* Sherrill (city)	SH R3078				.09	
* Utica (city)	UT R3088				.08	

STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon) — valid for the period July 1, 2006, through August 31, 2006 *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons	+	Column D Diesel motor fuel number of taxable gallons	Column E × Cents-per-gallon rate	=	Column F Sales and use tax (C + D) x E
Onondaga County	ON R3128				.08		
Orange County	OR R3318				.08		
Oswego County (outside the following)	OS R3508				.08		
Fulton (city)	**Report city of Fulton local tax for this period in Step 5.**						
Oswego (city)	**Report city of Oswego local tax for this period in Step 5.**						
Rockland County	RO R3938				.07		
Saratoga County (outside the following)	SA R4168				.06		
* Saratoga Springs (city)	SA R4178				.03		
Schenectady County	SC R4278				.08		
Seneca County	SE R4528				.08		
						10	

* For the period July 1, 2006, through August 31, 2006, sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Step 4. If you made sales or uses in these cities during this period you must also complete Step 5, below.

▲ *Enter this amount on page 4, Step 5, in box 13.*

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	Column E × Tax rate	=	Column F Sales and use tax (C + D) x E
Albany County (6/1/06 – 6/30/06)	AL R0104	.00		.00	4%		
Albany County (7/1/06 – 8/31/06)	**Report Albany County local tax for this period in Step 4.**						
Allegany County	AL R0224	.00		.00	4½%		
Broome County	BR R0304	.00		.00	4%		
Cattaraugus County (outside the following)	CA R0454	.00		.00	4%		
Olean (city)	OL R0464	.00		.00	4%		
Salamanca (city)	SA R0474	.00		.00	4%		
Cayuga County (outside the following) (6/1/06 – 6/30/06)	CA R0524	.00		.00	4%		
Cayuga County (outside the following) (7/1/06 – 8/31/06)	**Report Cayuga County local tax for this period in Step 4.**						
Auburn (city) (6/1/06 – 6/30/06)	AU R0534	.00		.00	4%		
Auburn (city) (7/1/06 – 8/31/06)	**Report city of Auburn local tax for this period in Step 4.**						
Chautauqua County (6/1/06 – 6/30/06)	CH R0624	.00		.00	4¼%		
Chautauqua County (7/1/06 – 8/31/06)	**Report Chautauqua County local tax for this period in Step 4.**						
Chemung County	CH R0714	.00		.00	4%		
Chenango County (outside the following)	CH R0814	.00		.00	4%		
Norwich (city)	NO R0854	.00		.00	4%		
Clinton County	CL R0924	.00		.00	3¾%		
Columbia County (6/1/06 – 6/30/06)	CO R1024	.00		.00	4%		
Columbia County (7/1/06 – 8/31/06)	**Report Columbia County local tax for this period in Step 4.**						
Cortland County	CO R1114	.00		.00	4%		
Delaware County	DE R1224	.00		.00	4%		
Dutchess County	DU R1344	.00		.00	3¾%		
Erie County	ER R1464	.00		.00	4¾%		
Essex County	ES R1514	.00		.00	3¾%		
Franklin County	FR R1624	.00		.00	4%		
Fulton County (outside the following)	FU R1714	.00		.00	4%		
Gloversville (city)	GL R1734	.00		.00	4%		
Johnstown (city)	JO R1744	.00		.00	4%		
Genesee County	GE R1834	.00		.00	4%		
Greene County	GR R1924	.00		.00	4%		
Hamilton County (6/1/06 – 6/30/06)	HA R2014	.00		.00	3%		
Hamilton County (7/1/06 – 8/31/06)	**Report Hamilton County local tax for this period in Step 4.**						
Herkimer County	HE R2114	.00		.00	4%		

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use +	Column D Diesel motor fuel taxable sales and self-use	Column E Tax rate =	Column F Sales and use tax (C + D) x E
Jefferson County (6/1/06 – 6/30/06)	JE R2224	.00	.00	3¾%	
Jefferson County (7/1/06 – 8/31/06)	**Report Jefferson County local tax for this period in Step 4.**				
Lewis County	LE R2314	.00	.00	3¾%	
Livingston County	LI R2414	.00	.00	4%	
Madison County (outside the following)	MA R2504	.00	.00	4%	
Oneida (city)	ON R2534	.00	.00	4%	
Monroe County	MO R2614	.00	.00	4%	
Montgomery County	MO R2744	.00	.00	4%	
Nassau County	NA R2834	.00	.00	4¼%	
Niagara County	NI R2924	.00	.00	4%	
Oneida County (outside the following) (6/1/06 – 6/30/06)	ON R3004	.00	.00	5½%	
Oneida County (outside the following) (7/1/06 – 8/31/06)	**Report Oneida County local tax for this period in Step 4.**				
Rome (city) (6/1/06 – 6/30/06)	RO R3064	.00	.00	5½%	
Rome (city) (7/1/06 – 8/31/06)	**Report city of Rome local tax for this period in Step 4.**				
Sherrill (city) (6/1/06 – 6/30/06)	SH R3074	.00	.00	5½%	
* Sherrill (city) (7/1/06 – 8/31/06)	SH R3044	.00	.00	1%	
Utica (city) (6/1/06 – 6/30/06)	UT R3084	.00	.00	5½%	
* Utica (city) (7/1/06 – 8/31/06)	UT R3024	.00	.00	1½%	
Onondaga County (6/1/06 – 6/30/06)	ON R3124	.00	.00	4%	
Onondaga County (7/1/06 – 8/31/06)	**Report Onondaga County local tax for this period in Step 4.**				
Ontario County	ON R3254	.00	.00	3%	
Orange County (6/1/06 – 6/30/06)	OR R3314	.00	.00	3¾%	
Orange County (7/1/06 – 8/31/06)	**Report Orange County local tax for this period in Step 4.**				
Orleans County	OR R3414	.00	.00	4%	
Oswego County (outside the following) (6/1/06 – 6/30/06)	OS R3504	.00	.00	4%	
Oswego County (outside the following) (7/1/06 – 8/31/06)	**Report Oswego County local tax for this period in Step 4.**				
Fulton (city)	FU R3544	.00	.00	4%	
Oswego (city)	OS R3554	.00	.00	4%	
Otsego County	OT R3624	.00	.00	4%	
Putnam County	PU R3734	.00	.00	3½%	
Rensselaer County	RE R3804	.00	.00	4%	
Rockland County (6/1/06 – 6/30/06)	RO R3934	.00	.00	3⅜%	
Rockland County (7/1/06 – 8/31/06)	**Report Rockland County local tax for this period in Step 4.**				
St. Lawrence County	ST R4004	.00	.00	3%	
Saratoga County (outside the following) (6/1/06 – 6/30/06)	SA R4144	.00	.00	3%	
Saratoga County (outside the following) (7/1/06 – 8/31/06)	**Report Saratoga County local tax for this period in Step 4.**				
Saratoga Springs (city) (6/1/06 – 6/30/06)	SA R4154	.00	.00	3%	
* Saratoga Springs (city) (7/1/06 – 8/31/06)	SA R4114	.00	.00	1½%	
Schenectady County (6/1/06 – 6/30/06)	SC R4274	.00	.00	4%	
Schenectady County (7/1/06 – 8/31/06)	**Report Schenectady County local tax for this period in Step 4.**				
Schoharie County	SC R4314	.00	.00	4%	
Schuyler County	SC R4414	.00	.00	4%	
Seneca County (6/1/06 – 6/30/06)	SE R4524	.00	.00	4%	
Seneca County (7/1/06 – 8/31/06)	**Report Seneca County local tax for this period in Step 4.**				
Steuben County (outside the following)	ST R4604	.00	.00	4%	
Corning (city)	CO R4624	.00	.00	4%	
Hornell (city)	HO R4644	.00	.00	4%	
Suffolk County	SU R4744	.00	.00	4¼%	
Sullivan County	SU R4824	.00	.00	3½%	
Tioga County	TI R4924	.00	.00	4%	
Tompkins County (outside the following)	TO R5024	.00	.00	4%	
Ithaca (city)	IT R5034	.00	.00	4%	
Ulster County	UL R5124	.00	.00	4%	

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+ Column D Diesel motor fuel taxable sales and self-use	× Column E Tax rate	= Column F Sales and use tax (C + D) x E
Warren County (outside the following)	WA R5204	.00	.00	3%	
Glens Falls (city)	GL R5224	.00	.00	3%	
Washington County	WA R5314	.00	.00	3%	
Wayne County	WA R5414	.00	.00	4%	
Westchester County (outside the following)	WE R5514	.00	.00	3%	
Mount Vernon (city)	MO R5534	.00	.00	4%	
New Rochelle (city)	NE R6834	.00	.00	4%	
White Plains (city)	WH R5574	.00	.00	3½%	
Yonkers (city)	YO R6514	.00	.00	4%	
Wyoming County	WY R5614	.00	.00	4%	
Yates County	YA R5714	.00	.00	4%	
New York City	NE R8034	.00	.00	4%	

* For the period July 1, 2006, through August 31, 2006, sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a cents-per-gallon local tax in addition to the percentage rate local tax reported in Step 5. If you made sales or uses in these cities during this period you must also complete Step 4, on page 1.

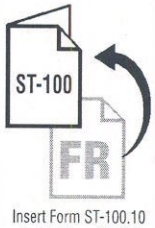
Column total (Step 5):	11	
Amount from Step 3, box 3:	12	
Amount from Step 4, box 10:	13	
Total: *(Box 11 + box 12 + box 13)*	14	

STEP 6 — Calculate tax adjustments

	Motor fuel CR T4444		Diesel motor fuel CR X8888		Box 17 + box 20
Credit for prepaid sales tax	15 [ ]		18 [ ]		
Refunds received or requested	16		19		
Net credit Box 15 minus box 16 = box 17 Box 18 minus box 19 = box 20	17 [ ]	+	20 [ ]	=	21 [ ]

Adjusted tax: *(Box 14 minus box 21)*	22

▲ ***Enter this total on Form ST-100, page 2, Column F, in box 2.***



Insert Form ST-100.10 inside Form ST-100

(Rev. 06/06)
NYS ST-100.11/ST-810.11

OS-114 Schedule CT

Schedule for New York Vendors to Report Connecticut Sales Tax

For New York Period Ending ▶	**August 31, 2006**
Connecticut Tax Registration Number ▶	
New York Tax Registration Number ▶	
Federal Employer Identification Number	
Due Date	**20th day after filing period** shown above
For Department Use Only	

Instructions

1. You may **use OS-114 Schedule CT only** if you have been accepted into the reciprocal tax agreement.
2. You **must file** a return even if no tax is due or no sales were made. Use the preprinted tax schedule mailed to you. File OS-114 Schedule CT with your New York State and Local Sales and Use Tax Return.
3. Return must be postmarked on or before the due date. Complete the return in blue or black ink only.
4. **Interest and penalty**: See Line Instructions on back.
5. **New owners**: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
6. You **must round off** cents to the nearest whole dollar on your returns and schedules.
7. Send only one check or money order made payable to: **New York State Sales Tax** for the amount shown on Line 14 and the amount due to New York State.

☐ Check here if this is an **amended** return.

Rounding: You must round off cents to the nearest whole dollar on your return. If you do not round, DRS will disregard the cents.

1	Gross receipts from sales of goods ▶	1		
2	Gross receipts from leases and rentals ▶	2		
3	Gross receipts from labor and services ▶	3		
4	For future use only ▶	4		
5	For future use only ▶	5		
6	For future use only ▶	6		
7	Total: Add Lines 1 through 6. ▶	7		
8	Total deductions: See Deductions on back. ▶	8		
9	Balance subject to tax: Subtract Line 8 from Line 7, but not less than zero. ▶	9		
10	Gross amount of tax due: Multiply Line 9 by 6% (.06). ▶	10		
11	For an amended return only, enter the tax paid on prior return. ▶	11		
12	Net amount of tax due: Subtract Line 11 from Line 10. ▶	12		
13	For late payment of tax: See Line Instructions on back. Interest ▶ _____ + Penalty ▶ _____ = ▶	13		
14	Total amount due: Add Line 12 and Line 13. ▶	14		

This information is for State of Connecticut purposes only. To change your address or other business information, you must also complete and send **Form DTF-95**, *Business Tax Account Update*, or **Form DTF-96**, *Report of Address Change for Business Tax Accounts*, to New York State.

Check any boxes that apply and provide the information requested:

☐ If you are permanently out of business, enter last business date: _____

☐ New mailing address or trade name:

Enter new mailing address: _____

_____

Enter new trade name: _____

☐ If this is your first return, enter business start date: _____

☐ New physical location: _____
Enter new physical location:
(PO box is not acceptable.) _____

☐ New ownership:
Enter name of new owner: _____

Address of new owner: _____

Date sold: _____

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date

Paid Preparer's Signature	Paid Preparer's Address	Paid Preparer's Telephone No.
		( )

General Instructions

You may use **Form OS-114 Schedule CT only** if you have completed an *Application for Connecticut/New York State Simplified Sales and Use Tax Reporting* and have been accepted into the reciprocal tax agreement.

If you have any questions, contact the Connecticut Taxpayer Services Division at 860-297-5962 (from anywhere) or 1-800-382-9463 (within Connecticut) or visit the DRS Web site at **www.ct.gov/DRS**

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Address: Verify that your mailing address on the front of the return is correct. If you have changed your mailing address or trade name, check the box and enter your new mailing address or trade name in the space provided.

If you are permanently out of business, check the box and enter your last business day.

If you have changed your **physical location,** check the box and enter your new location in the space provided.

If you are filing an **amended return**, check the box on the return.

New Legislation

- **Residential weatherization products.** A sales tax holiday has been enacted that runs from June 1, 2006, through June 30, 2007.
- Effective July 1, 2006, the exemptions for aircraft parts and repair service are expanded by removing the limitations to aircraft owned or leased by certificated air carriers and aircraft with a maximum certified takeoff weight of 6,000 pounds or more.

Line Instructions

Line 1 Enter total gross receipts from the sale of tangible personal property.

(a) Include in Line 1 receipts from:
- Sales of cigarettes and motor vehicle fuel;
- Tax-exempt sales;
- Total credit sales;
- Federal and state excise taxes and state petroleum products gross earnings tax;
- Sales of heating fuel, electricity, and gas; **and**
- Shipping and delivery charges.

(b) Exclude from Line 1 receipts from:
- Installment payments from conditional or credit sales previously reported;
- Sales and use taxes;
- Sales of real estate; **and**
- Commissions received, except sales agents services.

Line 2 Enter total gross receipts from the leasing and renting of tangible personal property. Include in Line 2 receipts from:
- Royalties or periodic payments received;
- Maintenance charges;
- Cancellation charges;
- Installation charges; **and**
- Shipping and delivery charges.

Line 3 Enter total gross receipts derived from the rendering of all services, including but not limited to:
- Computer and data processing services taxable at 1%;
- Credit information and reporting services;
- Employment agencies and agencies providing personnel services;
- Photographic studio services;
- Stenographic services;
- Telephone answering services;
- Business analysis, management, management consulting, and public relations services, including business analysis, management, or management consulting services rendered by a general partner or an affiliate to a limited partnership; **and**
- Telecommunications services.

Line 7 Add Lines 1 through 6. Enter total.

Line 8 Enter total deductions. See Deductions at right.

Line 9 Subtract Line 8 from Line 7. Enter the difference.

Line 10 Multiply amount entered on Line 9 by the 6% tax rate (.06).

Line 11 For amended returns only, enter the tax paid on any prior return(s) filed for the period.

Line 12 Subtract Line 11 from Line 10. Enter the difference.

Line 13 **Interest:** If this is a late or amended return, interest is computed at the rate of 1% per month, or fraction of a month, from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

Penalty for failure to pay tax when due: 15% of the tax due or $50, whichever is greater.

Line 14 Add Line 12 and Line 13. Enter total. **Under no circumstances may you offset an overpayment to one state against tax due the other.**

Deductions

You must keep detailed records. Allowable deductions include, but are not limited to:

- **Sales of commercial trucks** (including tractors and semitrailers) with gross vehicle weight rating over 26,000 pounds or operated actively and exclusively for carriage of interstate freight, under a certificate or permit issued by the Interstate Commerce Commission or its successor agency.
- **Sales of food** products for human consumption, vegetable seeds, and food sold through vending machines and sales of certain nonfood products purchased with food stamps. Food does not include alcoholic beverages, soda, candy, gum, tobacco products, or food prepared for immediate consumption at or near the seller's location.
- **Sales of tangible personal property for exclusive use in agricultural production** if a copy of your *Farmer Tax Exemption Permit* is provided.
- **Sales of machinery** and its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing production.
- **Sales of machinery, materials, tools, equipment, and supplies** used predominantly in the **production of printed material** by a commercial printer or in a related printing production process including publishing.
- **Sales for commercial fishing.** Sales of vessels, machinery, or equipment for exclusive use on commercial fishing vessels. Sales of materials, tools, and fuel used directly in commercial fishing.
- **Sales of medicines**, syringes, and needles by prescription.
- **Sales of nonprescription medicines.**
- **Sales to exempt charitable or religious organizations**.
- **Sales to governmental agencies**.
- **Sales of certified items for air or water pollution abatement.** Enter the sales of tangible personal property or supplies to be incorporated into or used and consumed in facilities whose primary purpose is the reduction, control or elimination of air or water pollution, certified as approved for this purpose by the Connecticut Department of Environmental Protection.
- **Trade-ins.** Enter total trade-in allowance on any like-kind item of tangible personal property. All trade-ins, other than motor vehicles, farm tractors, snowmobiles, vessels, aircraft, and certain construction equipment, must be intended for resale.
- **Returned goods taxed at 6%.** Enter goods returned for credit within 90 days of date of sale.
- **Sales of oxygen, blood, artificial devices, crutches, and wheelchairs.** Enter sales of oxygen, blood or blood plasma, prostheses or the sales or repair services of crutches, walkers, wheelchairs, inclined stairway chairlifts, etc., vital life support equipment, and replacement, repair, and enhancement parts for this equipment.
- **Sales of clothing or footwear under $50 each.** This exemption does not apply to purchases of: special clothing or footwear primarily designed for athletic activity or protective use; jewelry, handbags, luggage, wallets, umbrellas, watches, and similar items carried on or about the human body.
- **Sales of cloth and components and yarn** used in the noncommercial production of clothing.
- **Funeral expenses.** Enter sales of caskets used for burials and cremation and the first $2,500 of tangible personal property for each funeral.
- **Materials, tools, fuels, and machinery and equipment** to be used primarily in **manufacturing**, as described in the Manufacturing Recovery Act of 1992. Multiply applicable gross receipts by 50% (.50) and enter.
- **Sales of** machinery, equipment, supplies, tools, and fuel used directly in the **biotechnology industry**.
- **Sales of fabrication labor and repair and maintenance services for vessels.** Vessel means every description of watercraft, other than seaplane.
- **Computer and data processing services.** The tax on computer and data processing services is 1%. Multiply the applicable gross receipts by 83.33% (.8333) and enter. Internet access services are not taxable.
- **Sales to direct payment permit holders.** Direct payment permits allow taxpayers to pay use tax on certain purchases directly to DRS, rather than paying sales or use taxes to vendors.
- **Sales of college textbooks** to full-time or part-time students enrolled at institutions of higher education and private occupational schools, with presentation of valid student identification cards. This exemption applies only to new and used books and related workbooks required or recommended for courses.

EXHIBIT 2-B

SALES TAX FORMS AND PUBLICATIONS

ST-101 SERIES (Annual)

New York State Department of Taxation and Finance

Annual ST-101

New York State and Local Annual Sales and Use Tax Return

Fiscal Year 2006
Tax Period
March 1, 2005 – February 28, 2006

Sales tax identification number	
Legal name *(if no label, print legal name as it appears on the* Certificate of Authority*)*	
DBA (doing business as) name	
Number and street	
City, state, ZIP code	

Place label here

March 2006

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	**20**	21	22	23	24	25
26	27	28	29	30	31	

A06

20 **Due date: Monday, March 20, 2006**
You will be responsible for penalty and interest if your return is not postmarked by this date.

File this form if your total tax due is $3,000 or less for the annual period ending February 28, 2006 *(see instructions).*

No tax due? If so, check the box to the right and complete Step 1; in Step 3 on page 5, enter ***none*** in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See 1 in instructions..... ☐

Multiple locations? If you are reporting sales tax for more than one business location **and** your identification number does not end in *C,* check the box to the right and attach a list of your locations..... ☐

Final return? Check the box to the right if you are discontinuing your business and this is your final return; complete this return and the back of your *Certificate of Authority.* Attach the *Certificate of Authority* to the return. See 2 in instructions. ..... ☐

Has your address or business information changed? If so, call the Business Tax Information Center (see *Need help?* on page 8) to update address information or check the box to the right and enter new mailing address on preprinted label above. See 3 in instructions. ..... ☐

Step 1 of 9 Gross sales and services

Enter total **gross sales and services** in box 1 ..... → 1 .00

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Step 2 of 9 Identify required schedules

Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See *Need help?* on page 8 of this form.

Annual schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Form ST-101.2, *Annual Schedule A,* to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.	☐
SCHEDULE B	Use Form ST-101.3, *Annual Schedule B,* to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-101.3-ATT, *Annual Schedule B-ATT,* to report sales of these nonresidential utility services made to QEZEs.	☐
SCHEDULE FR	Use Form ST-101.10, *Annual Schedule FR,* to report **retail sales of motor fuel or diesel motor fuel,** and fuel taken from inventory, as explained in the schedule's instructions.	☐
SCHEDULE H	Use Form ST-101.7, *Annual Schedule H,* to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax for the periods August 30, 2005, through September 5, 2005, and January 30, 2006, through February 5, 2006.	☐
SCHEDULE N	Use Form ST-101.5, *Annual Schedule N,* to report taxes due and sales of certain **services in New York City.** Reminder: Use Form ST-101.5-ATT, *Annual Schedule N-ATT,* if you are a provider of parking services in New York City.	☐
SCHEDULE Q	Use Form ST-101.9, *Annual Schedule Q,* to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE T	Use Form ST-101.8, *Annual Schedule T,* to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-101.8-ATT, *Annual Schedule T-ATT,* to report sales of these services made to QEZEs.	☐

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to Form ST-101-I, *Instructions for Form ST-101,* if you have questions or need help. Please be sure to keep a completed copy of your return for your records.

For office use only

Proceed to Step 3, page 2

 Sales tax identification number **A06** Annual

Step 3 of 9 Calculate sales and use taxes

Refer to instructions (Form ST-101-I) if you have questions or need help.

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) x E
Enter total from Form ST-101.10 (if any) in box 2 FR					2
Enter totals from: A + B + B-ATT + H + N + Q + T + T-ATT =		3 .00	4 .00		5
New York State only (3/1/05 - 5/31/05)	NE 0011	.00	.00	4¼%	
New York State only (6/1/05 - 2/28/06)	NE 0021	.00	.00	4%	
Albany County (3/1/05 - 5/31/05)	AL 0171	.00	.00	8¼%	
Albany County (6/1/05 - 2/28/06)	AL 0181	.00	.00	8%	
Allegany County (3/1/05 - 5/31/05)	AL 0201	.00	.00	8¾%	
Allegany County (6/1/05 - 2/28/06)	AL 0221	.00	.00	8½%	
Broome County (3/1/05 - 5/31/05)	BR 0311	.00	.00	8¼%	
Broome County (6/1/05 - 2/28/06)	BR 0321	.00	.00	8%	
Cattaraugus County (outside the following) (3/1/05 - 5/31/05)	CA 0491	.00	.00	8¼%	
Cattaraugus County (outside the following) (6/1/05 - 2/28/06)	CA 0481	.00	.00	8%	
Olean (city) (3/1/05 - 5/31/05)	OL 0411	.00	.00	8¼%	
Olean (city) (6/1/05 - 2/28/06)	OL 0441	.00	.00	8%	
Salamanca (city) (3/1/05 - 5/31/05)	SA 0421	.00	.00	8¼%	
Salamanca (city) (6/1/05 - 2/28/06)	SA 0431	.00	.00	8%	
Cayuga County (outside the following) (3/1/05 - 5/31/05)	CA 0501	.00	.00	8¼%	
Cayuga County (outside the following) (6/1/05 - 2/28/06)	CA 0511	.00	.00	8%	
Auburn (city) (3/1/05 - 5/31/05)	AU 0551	.00	.00	8¼%	
Auburn (city) (6/1/05 - 2/28/06)	AU 0561	.00	.00	8%	
Chautauqua County (3/1/05 - 5/31/05)	CH 0611	.00	.00	8½%	
Chautauqua County (6/1/05 - 2/28/06)	CH 0621	.00	.00	8¼%	
Chemung County (3/1/05 - 5/31/05)	CH 0701	.00	.00	8¼%	
Chemung County (6/1/05 - 2/28/06)	CH 0711	.00	.00	8%	
Chenango County (outside the following) (3/1/05 - 5/31/05)	CH 0821	.00	.00	8¼%	
Chenango County (outside the following) (6/1/05 - 2/28/06)	CH 0861	.00	.00	8%	
Norwich (city) (3/1/05 - 5/31/05)	NO 0841	.00	.00	8¼%	
Norwich (city) (6/1/05 - 2/28/06)	NO 0831	.00	.00	8%	
Clinton County (3/1/05 - 5/31/05)	CL 0901	.00	.00	8%	
Clinton County (6/1/05 - 2/28/06)	CL 0911	.00	.00	7¾%	
Columbia County (3/1/05 - 5/31/05)	CO 1001	.00	.00	8¼%	
Columbia County (6/1/05 - 2/28/06)	CO 1021	.00	.00	8%	
Cortland County (3/1/05 - 5/31/05)	CO 1121	.00	.00	8¼%	
Cortland County (6/1/05 - 2/28/06)	CO 1131	.00	.00	8%	
Delaware County (3/1/05 - 5/31/05)	DE 1211	.00	.00	8¼%	
Delaware County (6/1/05 - 2/28/06)	DE 1221	.00	.00	8%	
Dutchess County (3/1/05 - 5/31/05)	DU 1301	.00	.00	8¼%	
Dutchess County (6/1/05 - 2/28/06)	DU 1311	.00	.00	8⅛%*	
Erie County (3/1/05 - 5/31/05)	ER 1401	.00	.00	8¼%	
Erie County (6/1/05 - 6/30/05)	ER 1411	.00	.00	8%	
Erie County (7/1/05 - 1/14/06)	ER 1421	.00	.00	8¼%	
Erie County (1/15/06 - 2/28/06)	ER 1451	.00	.00	8¾%	
Essex County (3/1/05 - 5/31/05)	ES 1511	.00	.00	8%	
Essex County (6/1/05 - 2/28/06)	ES 1521	.00	.00	7¾%	
Franklin County (3/1/05 - 5/31/05)	FR 1601	.00	.00	7¼%	
Franklin County (6/1/05 - 2/28/06)	FR 1611	.00	.00	7%	
Column subtotals *(also enter on page 5, boxes 10a, 11a, and 12a):*		6a .00	7a .00		8a

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) x E
Fulton County (outside the following) (3/1/05 - 5/31/05)	FU 1701	.00		.00	7¼%		
Fulton County (outside the following) (6/1/05 - 11/30/05)	FU 1711	.00		.00	7%		
Fulton County (outside the following) (12/1/05 - 2/28/06)	FU 1791	.00		.00	8%		
Gloversville (city) (3/1/05 - 5/31/05)	GL 1761	.00		.00	7¼%		
Gloversville (city) (6/1/05 - 11/30/05)	GL 1781	.00		.00	7%		
Gloversville (city) (12/1/05 - 2/28/06)	GL 1741	.00		.00	8%		
Johnstown (city) (3/1/05 - 5/31/05)	JO 1771	.00		.00	7¼%		
Johnstown (city) (6/1/05 - 11/30/05)	JO 1721	.00		.00	7%		
Johnstown (city) (12/1/05 - 2/28/06)	JO 1751	.00		.00	8%		
Genesee County (3/1/05 - 5/31/05)	GE 1801	.00		.00	8¼%		
Genesee County (6/1/05 - 2/28/06)	GE 1811	.00		.00	8%		
Greene County (3/1/05 - 5/31/05)	GR 1901	.00		.00	8¼%		
Greene County (6/1/05 - 2/28/06)	GR 1911	.00		.00	8%		
Hamilton County (3/1/05 - 5/31/05)	HA 2001	.00		.00	7¼%		
Hamilton County (6/1/05 - 2/28/06)	HA 2011	.00		.00	7%		
Herkimer County (3/1/05 - 5/31/05)	HE 2101	.00		.00	8¼%		
Herkimer County (6/1/05 - 2/28/06)	HE 2111	.00		.00	8%		
Jefferson County (3/1/05 - 5/31/05)	JE 2211	.00		.00	8%		
Jefferson County (6/1/05 - 2/28/06)	JE 2221	.00		.00	7¾%		
Lewis County (3/1/05 - 5/31/05)	LE 2311	.00		.00	8%		
Lewis County (6/1/05 - 2/28/06)	LE 2321	.00		.00	7¾%		
Livingston County (3/1/05 - 5/31/05)	LI 2401	.00		.00	8¼%		
Livingston County (6/1/05 - 2/28/06)	LI 2411	.00		.00	8%		
Madison County (outside the following) (3/1/05 - 5/31/05)	MA 2501	.00		.00	8¼%		
Madison County (outside the following) (6/1/05 - 2/28/06)	MA 2511	.00		.00	8%		
Oneida (city) (3/1/05 - 5/31/05)	ON 2531	.00		.00	8¼%		
Oneida (city) (6/1/05 - 2/28/06)	ON 2541	.00		.00	8%		
Monroe County (3/1/05 - 5/31/05)	MO 2601	.00		.00	8¼%		
Monroe County (6/1/05 - 2/28/06)	MO 2611	.00		.00	8%		
Montgomery County (3/1/05 - 5/31/05)	MO 2791	.00		.00	8¼%		
Montgomery County (6/1/05 - 2/28/06)	MO 2781	.00		.00	8%		
Nassau County (3/1/05 - 5/31/05)	NA 2801	.00		.00	8¾%		
Nassau County (6/1/05 - 2/28/06)	NA 2811	.00		.00	8⅝%*		
Niagara County (3/1/05 - 5/31/05)	NI 2901	.00		.00	8¼%		
Niagara County (6/1/05 - 2/28/06)	NI 2911	.00		.00	8%		
Oneida County (outside the following) (3/1/05 - 5/31/05)	ON 3011	.00		.00	9¾%		
Oneida County (outside the following) (6/1/05 - 2/28/06)	ON 3081	.00		.00	9½%		
Rome (city) (3/1/05 - 5/31/05)	RO 3031	.00		.00	9¾%		
Rome (city) (6/1/05 - 2/28/06)	RO 3091	.00		.00	9½%		
Sherrill (city) (3/1/05 - 5/31/05)	SH 3071	.00		.00	9¾%		
Sherrill (city) (6/1/05 - 2/28/06)	SH 3014	.00		.00	9½%		
Utica (city) (3/1/05 - 5/31/05)	UT 3061	.00		.00	9¾%		
Utica (city) (6/1/05 - 2/28/06)	UT 3016	.00		.00	9½%		
Onondaga County (3/1/05 - 5/31/05)	ON 3111	.00		.00	8¼%		
Onondaga County (6/1/05 - 2/28/06)	ON 3121	.00		.00	8%		
Ontario County (outside the following) (3/1/05 - 5/31/05)	ON 3271	.00		.00	7¼%		
Ontario County (outside the following) (6/1/05 - 2/28/06)	ON 3281	.00		.00	7%		
Canandaigua (city) (3/1/05 - 5/31/05)	CA 3231	.00		.00	7¼%		
Canandaigua (city) (6/1/05 - 2/28/06)	CA 3251	.00		.00	7%		
Geneva (city) (3/1/05 - 5/31/05)	GE 3241	.00		.00	7¼%		
Geneva (city) (6/1/05 - 2/28/06)	GE 3261	.00		.00	7%		
Orange County (3/1/05 - 5/31/05)	OR 3311	.00		.00	8¼%		
Orange County (6/1/05 - 2/28/06)	OR 3321	.00		.00	8⅛%*		
Orleans County (3/1/05 - 5/31/05)	OR 3471	.00		.00	8¼%		
Orleans County (6/1/05 - 2/28/06)	OR 3481	.00		.00	8%		
		6b		7b			8b
Column subtotals *(also enter on page 5, boxes 10b, 11b, and 12b):*		.00		.00			

Sales tax identification number

A06 Annual

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) x E
Oswego County (outside the following) (3/1/05 - 5/31/05)	OS 3581	.00		.00	8¼%	
Oswego County (outside the following) (6/1/05 - 2/28/06)	OS 3501	.00		.00	8%	
Fulton (city) (3/1/05 - 5/31/05)	FU 3531	.00		.00	8¼%	
Fulton (city) (6/1/05 - 2/28/06)	FU 3551	.00		.00	8%	
Oswego (city) (3/1/05 - 5/31/05)	OS 3521	.00		.00	8¼%	
Oswego (city) (6/1/05 - 2/28/06)	OS 3561	.00		.00	8%	
Otsego County (3/1/05 - 5/31/05)	OT 3611	.00		.00	8¼%	
Otsego County (6/1/05 - 2/28/06)	OT 3621	.00		.00	8%	
Putnam County (3/1/05 - 5/31/05)	PU 3701	.00		.00	7½%	
Putnam County (6/1/05 - 8/31/05)	PU 3711	.00		.00	7⅜%*	
Putnam County (9/1/05 - 2/28/06)	PU 3721	.00		.00	7⅞%*	
Rensselaer County (3/1/05 - 5/31/05)	RE 3871	.00		.00	8¼%	
Rensselaer County (6/1/05 - 2/28/06)	RE 3881	.00		.00	8%	
Rockland County (3/1/05 - 5/31/05)	RO 3901	.00		.00	8⅛%*	
Rockland County (6/1/05 - 2/28/06)	RO 3911	.00		.00	8%	
St. Lawrence County (3/1/05 - 5/31/05)	ST 4081	.00		.00	7¼%	
St. Lawrence County (6/1/05 - 2/28/06)	ST 4091	.00		.00	7%	
Saratoga County (outside the following) (3/1/05 - 5/31/05)	SA 4101	.00		.00	7¼%	
Saratoga County (outside the following) (6/1/05 - 2/28/06)	SA 4111	.00		.00	7%	
Saratoga Springs (city) (3/1/05 - 5/31/05)	SA 4121	.00		.00	7¼%	
Saratoga Springs (city) (6/1/05 - 2/28/06)	SA 4131	.00		.00	7%	
Schenectady County (3/1/05 - 5/31/05)	SC 4231	.00		.00	8¼%	
Schenectady County (6/1/05 - 2/28/06)	SC 4241	.00		.00	8%	
Schoharie County (3/1/05 - 5/31/05)	SC 4311	.00		.00	8¼%	
Schoharie County (6/1/05 - 2/28/06)	SC 4321	.00		.00	8%	
Schuyler County (3/1/05 - 5/31/05)	SC 4401	.00		.00	8¼%	
Schuyler County (6/1/05 - 2/28/06)	SC 4411	.00		.00	8%	
Seneca County (3/1/05 - 5/31/05)	SE 4501	.00		.00	8¼%	
Seneca County (6/1/05 - 2/28/06)	SE 4511	.00		.00	8%	
Steuben County (outside the following) (3/1/05 - 5/31/05)	ST 4681	.00		.00	8¼%	
Steuben County (outside the following) (6/1/05 - 2/28/06)	ST 4691	.00		.00	8%	
Corning (city) (3/1/05 - 5/31/05)	CO 4601	.00		.00	8¼%	
Corning (city) (6/1/05 - 2/28/06)	CO 4611	.00		.00	8%	
Hornell (city) (3/1/05 - 5/31/05)	HO 4631	.00		.00	8¼%	
Hornell (city) (6/1/05 - 2/28/06)	HO 4641	.00		.00	8%	
Suffolk County (3/1/05 - 5/31/05)	SU 4701	.00		.00	8¾%	
Suffolk County (6/1/05 - 2/28/06)	SU 4711	.00		.00	8⅝%*	
Sullivan County (3/1/05 - 5/31/05)	SU 4801	.00		.00	7¾%	
Sullivan County (6/1/05 - 2/28/06)	SU 4811	.00		.00	7½%	
Tioga County (3/1/05 - 5/31/05)	TI 4911	.00		.00	8¼%	
Tioga County (6/1/05 - 2/28/06)	TI 4921	.00		.00	8%	
Tompkins County (outside the following) (3/1/05 - 5/31/05)	TO 5091	.00		.00	8¼%	
Tompkins County (outside the following) (6/1/05 - 2/28/06)	TO 5081	.00		.00	8%	
Ithaca (city) (3/1/05 - 5/31/05)	IT 5011	.00		.00	8¼%	
Ithaca (city) (6/1/05 - 2/28/06)	IT 5021	.00		.00	8%	
Ulster County (3/1/05 - 5/31/05)	UL 5101	.00		.00	8¼%	
Ulster County (6/1/05 - 2/28/06)	UL 5111	.00		.00	8%	
Warren County (outside the following) (3/1/05 - 5/31/05)	WA 5291	.00		.00	7¼%	
Warren County (outside the following) (6/1/05 - 2/28/06)	WA 5281	.00		.00	7%	
Glens Falls (city) (3/1/05 - 5/31/05)	GL 5201	.00		.00	7¼%	
Glens Falls (city) (6/1/05 - 2/28/06)	GL 5211	.00		.00	7%	
Washington County (3/1/05 - 5/31/05)	WA 5301	.00		.00	7¼%	
Washington County (6/1/05 - 2/28/06)	WA 5311	.00		.00	7%	
Wayne County (3/1/05 - 5/31/05)	WA 5411	.00		.00	8¼%	
Wayne County (6/1/05 - 2/28/06)	WA 5421	.00		.00	8%	
Column subtotals *(also enter on page 5, boxes 10c, 11c, and 12c):*		6c .00		7c .00		8c

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) x E
Westchester County (outside the following) (3/1/05 - 5/31/05)	WE 5591	.00		.00	7½%	
Westchester County (outside the following) (6/1/05 - 2/28/06)	WE 5581	.00		.00	7⅜%*	
Mount Vernon (city) (3/1/05 - 5/31/05)	MO 5511	.00		.00	8½%	
Mount Vernon (city) (6/1/05 - 2/28/06)	MO 5521	.00		.00	8⅜%*	
New Rochelle (city) (3/1/05 - 5/31/05)	NE 6851	.00		.00	8½%	
New Rochelle (city) (6/1/05 - 2/28/06)	NE 6861	.00		.00	8⅜%*	
White Plains (city) (3/1/05 - 5/31/05)	WH 5551	.00		.00	8%	
White Plains (city) (6/1/05 - 2/28/06)	WH 5561	.00		.00	7⅞%*	
Yonkers (city) (3/1/05 - 5/31/05)	YO 6501	.00		.00	8½%	
Yonkers (city) (6/1/05 - 2/28/06)	YO 6511	.00		.00	8⅜%*	
Wyoming County (3/1/05 - 5/31/05)	WY 5601	.00		.00	8¼%	
Wyoming County (6/1/05 - 2/28/06)	WY 5621	.00		.00	8%	
Yates County (3/1/05 - 5/31/05)	YA 5711	.00		.00	8¼%	
Yates County (6/1/05 - 2/28/06)	YA 5721	.00		.00	8%	
New York City/State combined tax (3/1/05 - 5/31/05) [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE 8011	.00		.00	8⅝%*	
New York City/State combined tax (6/1/05 - 2/28/06) [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE 8051	.00		.00	8⅜%*	
New York State/MCTD (fuel and utilities) (3/1/05 - 5/31/05)	NE 8041	.00		.00	4½%	
New York State/MCTD (fuel and utilities) (6/1/05 - 2/28/06) (eligible clothing and footwear) (9/6/05 - 1/29/06; 2/6/06 - 2/28/06)	NE 8061	.00		.00	4⅜%*	
New York City — local tax only (3/1/05 - 5/31/05)	NE 8021	9a .00		.00	4⅛%*	
New York City — local tax only (6/1/05 - 2/28/06)	NE 8071	9b .00		.00	4%	
Column subtotals from page 2, boxes 6a, 7a, and 8a:		10a .00		11a .00		12a
Column subtotals from page 3, boxes 6b, 7b, and 8b:		10b .00		11b .00		12b
Column subtotals from page 4, boxes 6c, 7c, and 8c:		10c .00		11c .00		12c
STOP If box 15 is more than $3,000, see page 1 of instructions. **Column totals:**		13 .00		14 .00		15
Credit summary — Enter the **total** amount of credits claimed in Step 3 above, and on any attached schedules *(see 12 c)*.						

Step 4 of 9 Calculate special taxes	Internal code	Column G Taxable receipts	× Column H Tax rate	= Column J Special taxes due (G × H)
Passenger car rentals	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00	5%	
Total special taxes:				16

Step 5 of 9 Calculate tax credits and advance payments	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Credits against sales or use tax *(see 16 in instructions)*	C	
Advance payments (made with Form ST-330)	A	
Unclaimed vendor collection credit *(attach Form TR-912)*	UN 7802	
Total tax credits and advance payments:		17

Proceed to Step 6, page 6

*** 4⅛% = 0.04125; 4⅜% = 0.04375; 7⅜% = 0.07375; 7⅞% = 0.07875; 8⅛% = 0.08125; 8⅜% = 0.08375; 8⅝% = 0.08625**

Sales tax identification number

A06 Annual

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ _____ + Box 16 amount $ _____ − Box 17 amount $ _____ = 18

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest

You are eligible for the **vendor collection credit ONLY** if you file by March 20, 2006, **and** you pay the full amount due with the return. If you are not eligible, enter ***0*** in box 19 and go to **7C**.

Note: See page 7, *Vendor collection credit calculation worksheet*, to determine the vendor collection credit amount, if any, for which you are eligible.

7A Vendor collection credit for March through May *(from page 7*, Vendor collection credit calculation worksheet, ***Section 1**, Part 2, box 9)*

7B Vendor collection credit for June through February *(from page 7*, Vendor collection credit calculation worksheet, ***Section 2**, Part 2, box 18)*

VE 7702

Total vendor collection credit *(add 7A and 7B and enter the result or $150, whichever is less)* 19

Penalty and interest

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

7C Penalty and interest are calculated on the amount shown in box 18, *Taxes due*. See 22 on page 4 in the instructions. 20

Step 8 of 9 Calculate total amount due

Make check or money order payable to ***New York State Sales Tax.*** Write on your check your sales tax ID#, ***ST-101***, and ***FY 2006***.

Total amount due

Final calculation: **Taking vendor collection credit?** Subtract box 19 from box 18. **Paying penalty and interest?** Add box 20 to box 18.

Step 9 of 9 Sign and mail this return

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

Must be postmarked by **Monday, March 20, 2006,** to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer _____ Title _____

Signature of taxpayer _____ Date ___/___/___ Daytime telephone (____) _____

Printed name of preparer, if other than taxpayer _____

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone (____) _____

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York Reciprocal Tax Agreement?

No → **Address envelope to:**
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes → **Address envelope to:**
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

☑ Make check payable to ***New York State Sales Tax.***

David Sample
100 Elm Street
Albany, NY 12203

2971

DATE March 10, 2006

PAY TO THE ORDER OF New York State Sales Tax $ X,XXX.XX

(your payment amount) DOLLARS

First State Bank

00-0000000 ST-101 FY 2006

David Sample

Don't forget to write your sales tax ID#, ***ST-101***, and ***FY 2006***

Don't forget to sign your check

Vendor collection credit calculation worksheet

Section 1 — March 1, 2005, through May 31, 2005

Part 1

Total taxable sales and services reported for 3/1/05 through 5/31/05 in Step 3, Column C *(only add amounts for this reporting period and enter in box 1; see* Note *below)*	1	
Amount from Schedule A, Part 3, box 1	2	
Amount from Schedule B, Part 3, Section 1, Column C	3	
Amount from Schedule N, Part 5, box 1	4	
Amount from Schedule T, Part 2, box 1	5	
Amount from Schedule FR, Step 5, box 16	6	
Add boxes 1 through 6	7	
Multiply box 7 by 4¼% (.0425)	8	

Part 2

Multiply box 8 by 3½% (.035)	9	

▲ *Enter box 9 amount on page 6, Step 7A*

Section 2 — June 1, 2005, through February 28, 2006

Part 1

Total taxable sales and services reported for 6/1/05 through 2/28/06 in Step 3, Column C *(only add amounts for this reporting period and enter in box 10; see* Note *below)*	10	
Amount from Schedule A, Part 3, box 2	11	
Amount from Schedule B, Part 3, Section 2, Column C	12	
Amount from Schedule N, Part 5, box 2	13	
Amount from Schedule T, Part 2, box 2	14	
Amount from Schedule FR, Step 5, box 23	15	
Add boxes 10 through 15	16	
Multiply box 16 by 4% (.04)	17	

Part 2

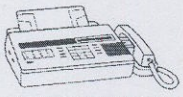
Multiply box 17 by 3½% (.035)	18	

▲ *Enter box 18 amount on page 6, Step 7B*

Note: Do not include sales reported in boxes 9a or 9b on page 5, Step 3; these sales are subject to local tax only and do not qualify for the vendor collection credit.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

New York State Department of Taxation and Finance

Taxes on Selected Sales and Services in Nassau and Niagara Counties

Food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges

Annual Schedule A

File as an attachment to Form ST-101

For tax period:
March 1, 2005, through February 28, 2006

Due date:
Monday, March 20, 2006

Include with Form ST-101

A06

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Column A Taxing jurisdiction	Column B Type of sale/service	Column C Jurisdiction code	Column D Taxable sales and services	x	Column E Tax rate	=	Column F Sales tax (D x E)
PART 1 — Nassau County							
Outside city of Long Beach	Food and drink; hotel/motel room occupancy (3/1/05 - 5/31/05)	NA 8287	.00		8¾%		
	Food and drink; hotel/motel room occupancy (6/1/05 - 2/28/06)	NA 8289	.00		8⅝%		
City of Long Beach only	Food and drink; hotel/motel room occupancy (3/1/05 - 5/31/05)	LO 8286	.00		8¾%		
	Food and drink; hotel/motel room occupancy (6/1/05 - 2/28/06)	LO 8285	.00		8⅝%		
PART 2 — Niagara County							
Outside cities of Lockport and Niagara Falls	Food and drink (3/1/05 - 5/31/05)	NI 2970	.00		8¼%		
	Food and drink (6/1/05 - 2/28/06)	NI 2945	.00		8%		
	Hotel/motel room occupancy (3/1/05 - 5/31/05)	NI 2949	.00		8¼%		
	Hotel/motel room occupancy (6/1/05 - 2/28/06)	NI 2966	.00		8%		
	Admissions, club dues, and cabaret charges (3/1/05 - 5/31/05)	NI 2948	.00		8¼%		
	Admissions, club dues, and cabaret charges (6/1/05 - 2/28/06)	NI 2991	.00		8%		
City of Lockport only	Food and drink (3/1/05 - 5/31/05)	LO 9226	.00		8¼%		
	Food and drink (6/1/05 - 2/28/06)	LO 9228	.00		8%		
	Hotel/motel room occupancy (3/1/05 - 5/31/05)	LO 9225	.00		8¼%		
	Hotel/motel room occupancy (6/1/05 - 2/28/06)	LO 9229	.00		8%		
	Admissions, club dues, and cabaret charges (3/1/05 - 5/31/05)	LO 9224	.00		8¼%		
	Admissions, club dues, and cabaret charges (6/1/05 - 2/28/06)	LO 9230	.00		8%		
City of Niagara Falls only	Food and drink (3/1/05 - 5/31/05)	NI 9213	.00		8¼%		
	Food and drink (6/1/05 - 2/28/06)	NI 9216	.00		8%		
	Hotel/motel room occupancy (3/1/05 - 5/31/05)	NI 9212	.00		8¼%		
	Hotel/motel room occupancy (6/1/05 - 2/28/06)	NI 9215	.00		8%		
	Admissions, club dues, and cabaret charges (3/1/05 - 5/31/05)	NI 9210	.00		8¼%		
	Admissions, club dues, and cabaret charges (6/1/05 - 2/28/06)	NI 9214	.00		8%		
	Column totals (Parts 1 and 2):		.00				

▲ ***Include this column total on Form ST-101, page 2, Column C, in box 3.***

▲ ***Include this column total in Form ST-101, page 2, Column F, in box 5.***

PART 3 — Totals for vendor collection credit calculation

March 1, 2005, through May 31, 2005		June 1, 2005, through February 28, 2006	
Taxable sales and services for 3/1/05 - 5/31/05 from Column D	1 .00	Taxable sales and services for 6/1/05 - 2/28/06 from Column D	2 .00

▲ ***Enter this amount on Form ST-101, page 7, Section 1, Part 1, in box 2.***

▲ ***Enter this amount on Form ST-101, page 7, Section 2, Part 1, in box 11.***

ST-101 A

Insert Form ST-101.2 inside Form ST-101

Annual Schedule A Instructions

Taxes on Selected Sales and Services in Nassau and Niagara Counties

Report transactions for the period March 1, 2005, through February 28, 2006.

Who must file

Complete Form ST-101.2, *Annual Schedule A*, if you make sales or provide any of the taxable services listed below in Nassau County or Niagara County, or both, as follows:

- Nassau County - food and drink; hotel/motel room occupancy.
- Niagara County - food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges.

Within these two counties, several cities require separate reporting that affects how tax revenues are distributed. For Nassau County, sales in the city of Long Beach must be reported separately. For Niagara County, sales in the cities of Lockport and Niagara Falls must be reported separately for all three types of services. Individual lines are provided on Form ST-101.2 as required for each city and the remainder of the county.

Examples of taxable sales and services

Food and drink: Include sales by restaurants or taverns of any food and drink; and sales by caterers, delis, hot dog stands, supermarkets, etc., of heated food, sandwiches, or similar restaurant-type prepared foods.

Admissions, club dues, and cabaret charges: Include admission charges to athletic contests, shows, and entertainment events; social and athletic club dues; and charges for cabarets and clubs.

If you must file Form ST-101.2, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return*. Report in Step 3 of Form ST-101 any taxable sales and purchases not reported on this or any other schedule. For example, restaurant and hotel operators must report sales of cigarettes and candy on the appropriate jurisdiction line in Step 3 of Form ST-101.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

PART 1 — Nassau County

Report sales of food and drink, and rents from hotel/motel room occupancy, in Nassau County. List the sales for the city of Long Beach separately from all other sales in Nassau County, as indicated on Form ST-101.2. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

PART 2 — Niagara County

Report sales of food and drink; rents from hotel/motel room occupancy; and admissions charges, club dues, and cabaret charges in Niagara County. List the sales for Niagara County on the lines provided if reporting sales outside Lockport and Niagara Falls. Report the three types of taxable sales for the cities of Lockport and Niagara Falls. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

Column totals

Compute and enter in the appropriate boxes the totals of Columns D and F for all entries in Parts 1 and 2 (combined) and include these column totals on Form ST-101, page 2, Columns C and F, in boxes 3 and 5.

PART 3 — Totals for vendor collection credit calculation

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Currently, all sales reported on Form ST-101.2 are subject to state sales tax and are therefore eligible for the vendor collection credit. Enter the Column D amounts as indicated. Enter these totals on Form ST-101, page 7 on the Schedule A lines in boxes 2 and 11.

Filing this schedule

File a completed Form ST-101.2 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

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Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*, page 4.

New York State Department of Taxation and Finance

Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels

Annual Schedule B

File as an attachment to Form ST-101

For tax period:
March 1, 2005, through February 28, 2006

Due date:
Monday, March 20, 2006

B

Include with Form ST-101

A06

Report sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.3-ATT, *Annual Schedule B-ATT.*

Sales tax identification number	**Legal name** *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

Residential utility services, nonresidential utility services, and sales of heating fuels are reported in different parts. Complete Parts 1, 2, and 3 as they apply to you.

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 5).

PART 1

Report sales of **residential** gas, propane in containers of 100 pounds or more, electricity, and steam.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	× Column D **Tax rate**	= Column E **Sales tax** (C × D)
Albany S. D.	AL 0167	.00	3%	
Cohoes S. D.	CO 0147	.00	3%	
Watervliet S. D.	WA 0157	.00	3%	
Allegany County	AL 0209	.00	4½%	
Cattaraugus County (outside the following)	CA L0490	.00	3%	
Olean (city)	OL L0410	.00	3%	
Salamanca (city)	SA L0420	.00	3%	
Cayuga County (outside the following)	CA 0509	.00	4%	
Auburn (city)	AU 0554	.00	4%	
Chautauqua County	CH 0614	.00	4¼%	
Chemung County	CH 0709	.00	4%	
Norwich (city)	NO 0845	.00	3%	
Hudson S. D.	HU 1010	.00	3%	
Cortland County	CO 1123	.00	4%	
Erie County (outside the following) (3/1/05 - 6/30/05)	ER 1403	.00	4%	
Erie County (outside the following) (7/1/05 - 1/14/06)	ER 1448	.00	4¼%	
Erie County (outside the following) (1/15/06 - 2/28/06)	ER 1449	.00	4¾%	
Lackawanna S. D. (3/1/05 - 6/30/05)	LA 1427	.00	7%	
Lackawanna S. D. (7/1/05 - 1/14/06)	LA 1447	.00	7¼%	
Lackawanna S. D. (1/15/06 - 2/28/06)	LA 1453	.00	7¾%	
Franklin County	FR 1610	.00	2%	
Gloversville S. D.	GL L1710	.00	3%	
Johnstown S. D. (in Fulton County)	JO L1720	.00	3%	
Batavia S. D.	BA 1860	.00	3%	
Jefferson County (outside the following)	JE L2200	.00	2%	
Watertown S. D.	WA L2270	.00	5%	
Oneida (city)	ON 2515	.00	2%	
Johnstown S. D. (in Montgomery County)	JO L2700	.00	3%	
Glen Cove S. D.	GL 2854	.00	3%	
Long Beach S. D.	LO 2864	.00	3%	
Niagara County (outside the following)	NI L2977	.00	4%	
Niagara Falls S. D.	NI L2999	.00	7%	
Lockport (city)	LO 2939	.00	4%	
Utica S. D.	UT L3050	.00	3%	
Sherrill (city)	SH L3040	.00	1%	
Ontario County (outside the following)	ON L3290	.00	3%	
Canandaigua (city)	CA L3210	.00	3%	
Geneva (city)	GE L3220	.00	3%	
Middletown S. D.	MI L3310	.00	3%	
Newburgh (city)	NE 3317	.00	3%	
Port Jervis (city)	PO L3330	.00	3%	
Orleans County	OR 3402	.00	4%	

 Sales tax identification number | | |

PART 2 Report sales of coal, fuel oil, and wood (for heating) for **residential** use.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	× Column D **Tax rate**	= Column E **Sales tax** (C × D)
Hornell (city)	HO 4626	.00	1½%	
Suffolk County (3/1/05 - 11/30/05)	SU 4726	.00	2½%	
Suffolk County (12/1/05 - 2/28/06)	SU 4734	.00	1½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Westchester County (outside the following)	WE 5534	.00	3%	
Mount Vernon (city)	MO 5516	.00	4%	
New Rochelle (city)	NE 6697	.00	3%	
Yonkers (city)	YO 6580	.00	4%	
New York City (3/1/05 - 5/31/05)	NE 5805	.00	4⅛%	
New York City (6/1/05 - 2/28/06)	NE 5809	.00	4%	
Column totals (Part 2):		.00		

▲ *Include this column total on Form ST-101, page 2, Column C, in box 3.*

▲ *Include this column total on Form ST-101, page 2, Column F, in box 5.*

PART 3
SECTION 1 — March 1, 2005, through May 31, 2005

Report sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	+ Column D **Purchases subject to tax**	× Column E **Tax rate**	= Column F **Sales tax** (C + D) × E
Albany S. D.	AL 0185	.00	.00	11¼%	
Cohoes S. D.	CO 0127	.00	.00	11¼%	
Watervliet S. D.	WA 0158	.00	.00	11¼%	
Hudson S. D.	HU 1030	.00	.00	11¼%	
Lackawanna S. D.	LA 1438	.00	.00	11¼%	
Gloversville S. D. (outside city)	GL 1764	.00	.00	10¼%	
Gloversville S. D. (inside city)	GL 1760	.00	.00	10¼%	
Johnstown S. D. (outside city/in Fulton County)	JO 1774	.00	.00	10¼%	
Johnstown S. D. (inside city/in Fulton County)	JO 1770	.00	.00	10¼%	
Batavia S. D.	BA 1852	.00	.00	11¼%	
Watertown S. D.	WA 2280	.00	.00	11%	
Johnstown S. D. (in Montgomery County)	JO 2729	.00	.00	11¼%	
Glen Cove S. D.	GL 8273	.00	.00	11¾%	
Long Beach S. D.	LO 8284	.00	.00	11¾%	
Niagara County (outside the following)	NI 2946	.00	.00	8¼%	
Niagara Falls S. D.	NI 2989	.00	.00	11¼%	
Lockport (city)	LO 9220	.00	.00	8¼%	
Utica S. D.	UT 3084	.00	.00	12¾%	
Orange County (outside the following)	OR 1390	.00	.00	8¼%	
Middletown S. D.	MI 1380	.00	.00	11¼%	
Newburgh (city)	NE 1385	.00	.00	8¼%	
Port Jervis (city)	PO 1396	.00	.00	8¼%	
Rensselaer S. D.	RE 3813	.00	.00	11¼%	
Troy S. D.	TR 3836	.00	.00	10¼%	
Ogdensburg S. D.	OG 4048	.00	.00	10¼%	
Schenectady S. D.	SC 4219	.00	.00	11¼%	
Hornell S. D. (outside city)	HO 4666	.00	.00	10¾%	
Hornell S. D. (inside city)	HO 4640	.00	.00	10¾%	
New Rochelle S. D.	NE 6698	.00	.00	11½%	
White Plains S. D.	WH 5537	.00	.00	11%	
Column totals (Part 3):		.00	.00		

▲ *Include this column total on Form ST-101, page 2, Column C, in box 3, and on page 7, Section 1, Part 1, in box 3.*

▲ *Include this column total on Form ST-101, page 2, Column D, in box 4.*

▲ *Include this column total on Form ST-101, page 2, Column F, in box 5.*

PART 3
SECTION 2 — June 1, 2005, through February 28, 2006

Report sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales tax** (C + D) × E
Albany S. D.	AL 0187	.00	.00	11%	
Cohoes S. D.	CO 0119	.00	.00	11%	
Watervliet S. D.	WA 0192	.00	.00	11%	
Hudson S. D.	HU 1034	.00	.00	11%	
Lackawanna S. D. (6/1/05 - 6/30/05)	LA 1442	.00	.00	11%	
Lackawanna S. D. (7/1/05 - 1/14/06)	LA 1444	.00	.00	11¼%	
Lackawanna S. D. (1/15/06 - 2/28/06)	LA 1454	.00	.00	11¾%	
Gloversville S. D. (outside city) (6/1/05 - 11/30/05)	GL 1756	.00	.00	10%	
Gloversville S. D. (outside city) (12/1/05 - 2/28/06)	GL 1784	.00	.00	11%	
Gloversville S. D. (inside city) (6/1/05 - 11/30/05)	GL 1758	.00	.00	10%	
Gloversville S. D. (inside city) (12/1/05 - 2/28/06)	GL 1783	.00	.00	11%	
Johnstown S. D. (outside city/in Fulton County) (6/1/05 - 11/30/05)	JO 1768	.00	.00	10%	
Johnstown S. D. (outside city/in Fulton County) (12/1/05 - 2/28/06)	JO 1789	.00	.00	11%	
Johnstown S. D. (inside city/in Fulton County) (6/1/05 - 11/30/05)	JO 1782	.00	.00	10%	
Johnstown S. D. (inside city/in Fulton County) (12/1/05 - 2/28/06)	JO 1780	.00	.00	11%	
Batavia S. D.	BA 1858	.00	.00	11%	
Watertown S. D.	WA 2286	.00	.00	10¾%	
Johnstown S. D. (in Montgomery County)	JO 2732	.00	.00	11%	
Glen Cove S. D.	GL 8275	.00	.00	11⅝%	
Long Beach S. D.	LO 8288	.00	.00	11⅝%	
Niagara County (outside the following)	NI 2981	.00	.00	8%	
Niagara Falls S. D.	NI 2971	.00	.00	11%	
Lockport (city)	LO 9227	.00	.00	8%	
Utica S. D.	UT 3089	.00	.00	12½%	
Orange County (outside the following)	OR 1379	.00	.00	8⅛%	
Middletown S. D.	MI 1370	.00	.00	11⅛%	
Newburgh (city)	NE 1371	.00	.00	8⅛%	
Port Jervis (city)	PO 1372	.00	.00	8⅛%	
Rensselaer S. D.	RE 3809	.00	.00	11%	
Troy S. D.	TR 3835	.00	.00	10%	
Ogdensburg S. D.	OG 4050	.00	.00	10%	
Schenectady S. D.	SC 4217	.00	.00	11%	
Hornell S. D. (outside city)	HO 4672	.00	.00	10½%	
Hornell S. D. (inside city)	HO 4673	.00	.00	10½%	
New Rochelle S. D.	NE 6688	.00	.00	11⅜%	
White Plains S. D.	WH 5540	.00	.00	10⅞%	
Column totals (Part 3):		.00	.00		

▲ ***Include this column total on Form ST-101, page 2, Column C, in box 3, and on page 7, Section 2, Part 1, in box 12.***

▲ ***Include this column total on Form ST-101, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-101, page 2, Column F, in box 5.***

Annual Schedule B Instructions

Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels

Report transactions for the period March 1, 2005, through February 28, 2006.

Who must file

Complete and file Form ST-101.3, *Annual Schedule B,* if you:

- Provide nonresidential utility services in the city school districts (including the counties and cities in which they are located) listed in Part 3 of Form ST-101.3.
- Provide residential energy sources and services subject to tax.
- Are a vendor supplying the above services or are billing tenants on a sub-metering basis.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Report sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.3-ATT, *Annual Schedule B-ATT.*

If you must file Form ST-101.3, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return.* Report in Step 3 of Form ST-101 any taxable sales and purchases not being reported on this or any other schedule.

Specific instructions

Identification number and name — On the first page, print the sales tax identification number and legal name as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

PART 1

Enter in Column C your taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **residential** use, to customers in the school districts and localities that impose the tax, listed in Part 1. Do not report these same sales in Parts 2 or 3 of this form. Multiply Column C by the tax rate in Column D, and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 1.

PART 2

Enter in Column C your taxable sales of coal, fuel oil, and wood for residential heating, in the cities and counties listed in Part 2. Do not report these same sales in Parts 1 or 3 of this form. Multiply the Column C amount by the tax rate in Column D; enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 2.

PART 3

Complete Section 1 for the period March 1, 2005, through May 31, 2005. Complete Section 2 for the period June 1, 2005, through February 28, 2006.

Enter in Column C your taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration.

Report in Column D your purchases of the property and services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

For each jurisdiction, multiply the total of Column C and Column D by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Enter the total in the column total boxes of Part 3. Include these amounts on Form ST-101 as indicated.

Note: Include all other sales of gas, electricity, and steam for **nonresidential** use, and all sales of refrigeration in localities not listed in Part 3 of Form ST-101.3, in the amount(s) reported on Form ST-101, in Step 3. Use Form ST-101 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Industrial users who have not paid tax must report their taxable usage of utilities purchased in New York on Form ST-101.3, or on the appropriate jurisdiction line on Form ST-101.

Vendor collection credit

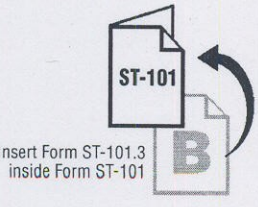
You may take the vendor collection credit only against **sales** on which **state** tax is due. Sales from Part 1 and Part 2 are not eligible for the credit since they are subject only to local tax. Transfer the qualifying totals from Part 3 to Form ST-101, page 7, as indicated on the form to compute your vendor collection credit.

Filing this schedule

File a completed Form ST-101.3 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Privacy notification and Need help?

See Form ST-101-I, *Instructions for Form ST-101*, page 4.



New York State Department of Taxation and Finance

Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

Annual Schedule B-ATT

File as an attachment to Annual Schedule B

For tax period:
March 1, 2005, through February 28, 2006

Due date:
Monday, March 20, 2006

B-ATT

Include with Annual *Schedule B* (Form ST-101.3)

A06

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Report sales to a QEZE of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales tax** (C + D) × E
Albany S. D.	AL K0165	.00	.00	7%	
Cohoes S. D.	CO K0124	.00	.00	7%	
Watervliet S. D.	WA K0139	.00	.00	7%	
Hudson S. D.	HU K1013	.00	.00	7%	
Lackawanna S. D.	LA K1429	.00	.00	3%	
Gloversville S. D. (outside city) (3/1/05 - 11/30/05)	GL K1716	.00	.00	6%	
Gloversville S. D. (outside city) (12/1/05 - 2/28/06)	GL K1786	.00	.00	7%	
Gloversville S. D. (inside city) (3/1/05 - 11/30/05)	GL K1703	.00	.00	6%	
Gloversville S. D. (inside city) (12/1/05 - 2/28/06)	GL K1785	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County) (3/1/05 - 11/30/05)	JO K1725	.00	.00	6%	
Johnstown S. D. (outside city/in Fulton County) (12/1/05 - 2/28/06)	JO K1793	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County) (3/1/05 - 11/30/05)	JO K1705	.00	.00	6%	
Johnstown S. D. (inside city/in Fulton County) (12/1/05 - 2/28/06)	JO K1792	.00	.00	7%	
Batavia S. D.	BA K1855	.00	.00	7%	
Watertown S. D.	WA K2282	.00	.00	6¾%	
Johnstown S. D. (in Montgomery County)	JO K2726	.00	.00	3%	
Glen Cove S. D.	GL K8257	.00	.00	7¼%	
Long Beach S. D.	LO K8237	.00	.00	7¼%	
Niagara Falls S. D.	NI K2986	.00	.00	7%	
Lockport (city)	LO K2993	.00	.00	4%	
Utica S. D.	UT K3085	.00	.00	8½%	
Orange County (outside the following)	OR K1392	.00	.00	3¾%	
Middletown S. D.	MI K1382	.00	.00	6¾%	
Newburgh (city)	NE K1386	.00	.00	3¾%	
Port Jervis (city)	PO K1397	.00	.00	3¾%	
Rensselaer S. D.	RE K3814	.00	.00	7%	
Troy S. D.	TR K3833	.00	.00	6%	
Ogdensburg S. D.	OG K4079	.00	.00	6%	
Schenectady S. D.	SC K4258	.00	.00	7%	
Hornell S. D. (outside city)	HO K4643	.00	.00	6½%	
Hornell S. D. (inside city)	HO K4642	.00	.00	6½%	
New Rochelle S. D.	NE K6890	.00	.00	7%	
White Plains S. D.	WH K6543	.00	.00	6½%	
Column totals:		.00	.00		

▲ ***Include this column total on Form ST-101, page 2, Column C, in box 3.***

▲ ***Include this column total on Form ST-101, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-101, page 2, Column F, in box 5.***

Annual Schedule B-ATT Instructions

Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

Report transactions for the period March 1, 2005, through February 28, 2006.

Who must file

Complete and file Form ST-101.3-ATT, *Annual Schedule B-ATT,* and Form ST-101.3, *Annual Schedule B,* with Form ST-101, *New York State and Local Annual Sales and Use Tax Return,* if you:

- Provide nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam that are eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate,* to make eligible purchases exempt from the New York State sales and use tax and the tax imposed within the Metropolitan Commuter Transportation District (MCTD).
- Are a QEZE, purchased the above services without payment of tax, and are subject to a local tax listed on this schedule.

If you must file Form ST-101.3-ATT, you must also complete Form ST-101.3 and Form ST-101. Report in Step 3 of Form ST-101 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of these services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-101, page 1, box 1, as part of your *Gross sales and services.* See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE),* for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Enter in Column C your taxable sales of nonresidential gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to qualifying exempt customers located in the taxing jurisdictions listed.

If you are a QEZE subject to local tax, report in Column D your purchases of the services listed above that were made without payment of tax.

For each jurisdiction, multiply the total of Column C and Column D by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the Column C total on Form ST-101, page 2, Column C, in box 3. Include the Column D total on Form ST-101, page 2, Column D, in box 4. Include the Column F total on Form ST-101, page 2, Column F, in box 5.

Note: Include all other sales to QEZEs of nonresidential gas, electricity, refrigeration and steam not listed on Form ST-101.3-ATT on the appropriate jurisdiction line on Form ST-101.9, *Annual Schedule Q.*

Vendor collection credit

You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-101.3-ATT are exempt from the state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-101.3-ATT with Form ST-101.3 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

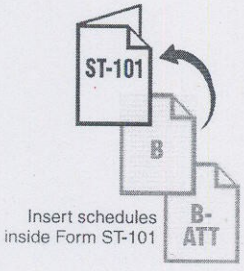
Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101,* page 4.



New York State Department of Taxation and Finance

Annual Schedule NJ

For use by vendors located in New York State

ST-101.4 (2/06)

02 **NJ** A06

Sales tax vendor identification number	Business telephone number
	( )
Name	
dba	
Street	
City, state, ZIP code	

If you have checked the final return box on your New York State tax return, check here also ☐ and attach your New Jersey State Certificate of Authority. If there have been any changes in business information, see instructions on page 2.

Use labeled form. Read the instructions carefully before completing this schedule.

Use this form to report transactions for the period **March 1, 2005,** through **February 28, 2006, only.**

Gross sales and services (from Form ST-101, Step 1, box 1) ..... ▶ $

You must file this schedule whether or not there is any New Jersey tax due for this period. Did you deliver any goods or services in New Jersey or make any purchases subject to use tax in New Jersey? If *No,* sign this schedule and attach it to Form ST-101. If *Yes,* complete lines 1 through 13.

Yes ☐
No ☐

Summary of New Jersey taxes due

1 New Jersey gross sales	1	$
2 New Jersey deductions *(see instructions)*	2	
3 New Jersey taxable sales *(subtract line 2 from line 1)*	3	
4 New Jersey sales tax rate	4	.06
5 New Jersey sales tax computed *(multiply line 3 by line 4)*	5	
6 New Jersey sales tax collected	6	
7 New Jersey sales tax *(amount from line 5 or line 6, whichever is larger)*	7	
8 New Jersey use tax due *(see instructions)*	8	
9 Total New Jersey tax due *(add lines 7 and 8)*	9	
10 Advance payments	10	
11 Net New Jersey tax due *(subtract line 10 from line 9; see instructions)*	11	
12 New Jersey late filing charge *(see instructions)*	12	
13 Total New Jersey amount due *(add lines 11 and 12)*	13	

(**Do not transfer** the amount shown on line 13 to any other form. Submit only one check or money order to include both this amount and the amount shown on Form ST-101, Step 8.)

Attach this schedule to Form ST-101, *New York State and Local Annual Sales and Use Tax Return.* See Form ST-101 for due date and mailing address.

I verify and/or affirm that all tax information on this statement is correct. I am aware that if any of the preceding information provided by me is willfully false, I am subject to punishment.

Signature	Title
Telephone number (include area code) ( )	Date

For office use only

Amt. applied NY $ _____

ST-101, Step 8 $ _____

Instructions

Vendor collection credit

The New York State vendor collection credit **does not apply** to sales reported on this schedule.

General instructions

Vendors located in New York State who are registered to collect New Jersey sales tax under the New Jersey/New York reciprocal tax agreement must file Form ST-101.4, *Annual Schedule NJ*, in addition to any other applicable New York State schedules.

Complete Form ST-101.4, and attach it to your Form ST-101, *New York State and Local Annual Sales and Use Tax Return*. Send only one check or money order payable to ***New York State Sales Tax*** for the total amount due for both New Jersey (line 13 of this schedule) and New York State (Form ST-101, Step 8). You must file the return, all attached schedules, and payment of the taxes due by the due date shown on Form ST-101 for the reporting period.

You may obtain additional instructions for the collection of New Jersey sales tax from the New York State Department of Taxation and Finance (see the address and telephone numbers in the *Need help?* box on page 3).

Specific instructions

Change of address or business information — If you need to update your sales tax mailing address, enter your correct address on the label we provided. If you need to change your address for other New York taxes, or change other business information such as the name, ID number, physical address, owner/officer information, or paid preparer address, complete and send in Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*. Obtain forms through fax-on-demand, Internet access, or call one of the telephone assistance numbers listed in the *Need help?* section on page 3. As a multistate filer, you should place an ***M*** next to the form number on Forms DTF-95 or DTF-96 to indicate your multistate filing status.

Gross sales and services — Enter the amount of gross sales and services as reported on Form ST-101, Step 1, box 1 (see instructions for Form ST-101, box 1).

No New Jersey sales — If you had no deliveries of goods or services into New Jersey and made no purchases subject to use tax in New Jersey, check the appropriate box. Sign and date this schedule and attach it to your Form ST-101.

Line instructions

Line 1 — New Jersey gross sales — Enter total receipts from all deliveries of goods and services to New Jersey that occurred during the reporting period covered by the schedule. You must report gross sales on the accrual basis and not as collections are made. Include receipts from all sales, rentals, and the use of tangible personal property; all sales of services; and all sales of prepared foods. You must also include exempt transactions.

Line 2 — New Jersey deductions — Enter the total deductions (exempt transactions) from New Jersey gross sales. These deductions include:

- **Exempt sales of tangible personal property** — Total sales of tangible personal property that are specifically exempt from New Jersey sales tax (for example, sales of grocery foods and clothing).
- **Exempt sales of services** — Total charges for services that are not subject to the sales tax (for example, professional services, personal services, etc.). **Do not** include services performed outside New Jersey.
- **Sales covered by certificates** — Receipts from sales of property or services, other than sales of property or services covered above, upon which no tax was collected because the purchaser presented a properly completed exemption certificate. See the instructions on the certificate about its proper use.
- **Returned goods** — Total sales price of merchandise returned by customers on which New Jersey sales tax was collected. Include only the amounts refunded or credited to the customer. Do not include the sales tax collected on this returned merchandise, amounts for returned merchandise that were not subject to sales tax, or amounts that have not been included in reported New Jersey gross sales on any return or Form ST-101.4.
- **Capital improvements** — Total sales of services by contractors that result in capital improvements to real property. Do not enter sales of any other services to real or tangible personal property.

Line 3 — New Jersey taxable sales — Subtract line 2 from line 1. This is the amount of sales subject to New Jersey sales tax.

Line 4 — New Jersey sales tax rate — Use the tax rate of 6% to compute the New Jersey sales tax due.

Line 5 — New Jersey sales tax computed — Multiply the amount on line 3 by 6%. Enter the result on line 5.

Line 6 — New Jersey sales tax collected — Enter the amount of New Jersey sales tax that you collected during the reporting period.

Line 7 — New Jersey sales tax — Enter the amount from line 5 or line 6, whichever is larger.

Line 8 — New Jersey use tax due — Use line 8 to report use tax on the market value of any tangible personal property or service used in New Jersey during the quarter that is not specifically exempted from the New Jersey sales tax, but upon which you have paid no New Jersey sales tax. Also report lessor's use tax on line 8.

Complete the worksheet below before making any entries on line 8. See the instructions on the next page.

1 Lease transactions *(original purchase price)*	1		00
2 Lease transactions *(lease term amount)*	2		00
3 Lease value total *(add lines 1 and 2)*	3		00
4 Use tax due on lease value total *(see instructions)*	4		
5 Use tax due on non-lease activity	5		
6 Total use tax due *(add lines 4 and 5; enter total here and on line 8 on the front of this schedule)*	6		

Specific instructions for completing line 8 (the use tax line)

Lines 1 through 4 of the worksheet on the previous page pertain solely to lessor's use tax. Include receipts from lease transactions only in this worksheet; **do not** include them on line 1 of Form ST-101.4. Taxpayers who have not leased personal property to an individual, business, or other entity must still complete this worksheet. Failure to complete this part when use tax is reported on line 8 of Form ST-101.4 may result in the imposition of penalties for failure to file a proper return.

Line 1: Lessors who have leased property during the quarter and who have elected to pay the use tax on this property based on purchase price should complete this line. These lessors should enter on line 1 the total purchase price of the leased property (Option 1). If no lease transactions were executed during the quarter, or if property was leased for which the lessor elected to pay use tax based on the total of the lease payments, enter ***0*** on line 1.

Line 2: Lessors who have leased property during the quarter and who have elected to pay the use tax due based on the total of the lease payments should complete this line. These lessors should enter on line 2 the total of the lease payments for each transaction. If no lease transactions were executed during the quarter, or if property was leased for which the lessor elected the purchase price option, enter ***0*** on line 2 (Option 2).

Line 3: Lessors should add the amounts entered on lines 1 and 2.

Line 4: Lessors should enter 6% of the amount on line 3.

Line 5: Enter 6% of the market value of all tangible personal property subject to use tax other than lease transactions.

Line 6: All taxpayers should enter the total of lines 4 and 5 on this line and also on line 8 (New Jersey use tax due) of Form ST-101.4.

Line 9 — Total New Jersey tax due — Add lines 7 and 8.

Line 10 — Advance payments — Enter the amount that you paid if you paid part of your New Jersey sales and use tax in advance.

Line 11 — Net New Jersey tax due — Subtract line 10 from line 9. If this amount is an overpayment, you may not carry the credit forward to your next Form ST-101.4 or use the amount to offset the tax you owe New York State. You must pay the full amount of tax owed New York State and apply for a refund from New Jersey for the amount of overpayment shown on Form ST-101.4 by sending a letter to:

NEW JERSEY SALES TAX
CN 273
TRENTON NEW JERSEY 08646-0273

Line 12 — New Jersey late filing charge — Enter any interest and penalty due. Any vendor who fails to file a Form ST-101.4 or pay the tax due by the due date will be subject to interest and penalty charges as specified under the New Jersey Sales Tax Law as follows:

Interest charges

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or a fraction thereof on the unpaid balance of tax from the original due date to the date of payment. At the end of each calendar year any tax, penalties and interest remaining due will become part of the balance on which interest will be charged.

Penalty charges

A late filing penalty will be assessed at the rate of 5% per month or fraction thereof of the total tax liability, not to exceed 25% of such tax liability, plus $100 for each month or fraction thereof that such return is delinquent.

A late payment penalty will be assessed at the rate of 5% of the balance of tax paid late.

Line 13 — Total New Jersey amount due — Add lines 11 and 12. This is the amount you must pay in addition to the amount due New York State shown on Form ST-101, Step 8. Send one check or money order payable to ***New York State Sales Tax*** for the total amount due.

Do not transfer the New Jersey amount due to Form ST-101.

Overpayments

If the total New Jersey tax you have paid is greater than the amount you owe, do not subtract the overpayment from the New York State tax due. You must pay the full amount of tax owed New York State and apply for a refund from New Jersey for the amount of overpayment shown on Form ST-101.4. You may do so by sending a letter to: New Jersey Sales Tax, CN273, Trenton NJ 08646-0273.

Under no circumstances may you offset an overpayment to one state against the tax due the other state.

Signature

Sign and date this schedule; attach it to your Form ST-101. See Form ST-101-I for the due date and appropriate mailing address.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

New York State Department of Taxation and Finance

Taxes on Selected Sales And Services in New York City Only

Parking, hotel/motel room occupancy, and miscellaneous services

Annual Schedule N

File as an attachment to Form ST-101

For tax period:
March 1, 2005, through February 28, 2006

Due date:
Monday, March 20, 2006

Include with Form ST-101

A06

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax	x	Column E Tax rate	=	Column F Sales and use tax (C + D) x E
PART 1 — Parking (Attach Annual Schedule N-ATT)		1a						
NYC — Outside Manhattan (3/1/05 - 5/31/05)	NE 8027	.00				10½%		
NYC — Outside Manhattan (6/1/05 - 2/28/06)	NE 8047	1b .00				10⅜%		
NYC — In Manhattan (3/1/05 - 5/31/05)	NE 9024	2a .00				18½%		
NYC — In Manhattan (6/1/05 - 2/28/06)	NE 9034	2b .00				18⅜%		
NYC — In Manhattan — certified exempt residents (3/1/05 - 5/31/05)	NE 6027	3a .00				10½%		
NYC — In Manhattan — certified exempt residents (6/1/05 - 2/28/06)	NE 6037	3b .00				10⅜%		
NYC — In Manhattan — municipal facilities	NE 9027	4 .00				8%		
PART 2 — Hotel/motel room occupancy		5a						
NYC — Occupancy — 1 through 90 days (3/1/05 - 5/31/05)	NE 8037	.00				8⅝%		
NYC — Occupancy — 1 through 90 days (6/1/05 - 2/28/06)	NE 8042	5b .00				8⅜%		
NYC — Occupancy — 91 through 180 days (3/1/05 - 5/31/05)	NE 8036	6a .00				4⅛%		
NYC — Occupancy — 91 through 180 days (6/1/05 - 2/28/06)	NE 8043	6b .00				4%		
PART 3 — Miscellaneous services		7a						
NYC — Cleaning and maintenance service (fewer than 30 days) (3/1/05 - 5/31/05)	NE 5886	.00				8⅝%		
NYC — Cleaning and maintenance service (fewer than 30 days) (6/1/05 - 2/28/06)	NE 5879	7b .00				8⅜%		
NYC — Cleaning and maintenance service (30 days or more) (3/1/05 - 5/31/05)	NE 5887	8a .00				8⅝%		
NYC — Cleaning and maintenance service (30 days or more) (6/1/05 - 2/28/06)	NE 5889	8b .00				8⅜%		
NYC — Credit rating and reporting services (3/1/05 - 5/31/05)	NE 5832	9a .00				4⅛%		
NYC — Credit rating and reporting services (6/1/05 - 2/28/06)	NE 5852	9b .00				4%		
NYC — Miscellaneous personal services (3/1/05 - 5/31/05)	NE 5862	10a .00				4⅛%		
NYC — Miscellaneous personal services (6/1/05 - 2/28/06)	NE 5865	10b .00				4%		
NYC — Protective and detective services (3/1/05 - 5/31/05)	NE 5843	11a .00		12a .00		8⅝%		
NYC — Protective and detective services (6/1/05 - 2/28/06)	NE 5844	11b .00		12b .00		8⅜%		
NYC — Interior decorating and design services (3/1/05 - 5/31/05)	DE 5872	13a .00		14a .00		4½%		
NYC — Interior decorating and design services (6/1/05 - 2/28/06)	DE 5874	13b .00		14b .00		4⅜%		
Column totals (Parts 1, 2, and 3):		.00		.00				
		▲ *Include this column total on Form ST-101, page 2, column C, in box 3.*		▲ *Include this column total on Form ST-101, page 2, column D, in box 4.*				▲ *Include this column total on Form ST-101, page 2, column F, in box 5.*

Column A Taxing jurisdiction **PART 4 — Hotel unit fee**	Column B Jurisdiction code	Column C Total number of days of occupancy *(see instructions)*	x	Column D Fee rate per day	=	Column E Total fee
NYC — Hotel occupancy subject to fee (4/1/05 - 2/28/06)	NE 8035			$1.50		15
		▲ *Do not transfer this total to any other form or schedule*				▲ *Include this amount on Form ST-101, page 2, Column F, in box 5*

PART 5 — Totals for vendor collection credit calculation

March 1, 2005 - May 31, 2005		June 1, 2005 - February 28, 2006	
Amount from Part 1, Column C, box 1a	.00	Amount from Part 1, Column C, box 1b	.00
Amount from Part 1, Column C, box 2a	.00	Amount from Part 1, Column C, box 2b	.00
Amount from Part 1, Column C, box 3a	.00	Amount from Part 1, Column C, box 3b	.00
Amount from Part 2, Column C, box 5a	.00	Amount from Part 2, Column C, box 5b	.00
Amount from Part 3, Column C, box 7a	.00	Amount from Part 3, Column C, box 7b	.00
Amount from Part 3, Column C, box 8a	.00	Amount from Part 3, Column C, box 8b	.00
Amount from Part 3, Column C, box 11a	.00	Amount from Part 3, Column C, box 11b	.00
Amount from Part 3, Column C, box 13a	.00	Amount from Part 3, Column C, box 13b	.00
▲ *Enter this column total on Form ST-101, page 7, Section 1, Part 1, in box 4.*	1 .00	▲ *Enter this column total on Form ST-101, page 7, Section 2, Part 1, in box 13.*	2 .00

Annual Schedule N Instructions

Taxes on Selected Sales and Services in New York City Only

Report transactions for the period March 1, 2005, through February 28, 2006

Who must file

Complete Form ST-101.5, *Annual Schedule N,* if you provide any of the following services in New York City:

- Parking, garaging, or storing of motor vehicles (also file Form ST-101.5-ATT, *Annual Schedule N-ATT).*
- Occupancy of hotels/motels and similar establishments.
- Miscellaneous services (see Part 3 for more detailed information).

If you must file Form ST-101.5, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return.* Report in Step 3 of Form ST-101 any taxable sales and purchases not reported on this or any other schedule.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Compute tax — After entering your taxable receipts (sales and services) in Column C as instructed below, multiply Column C by the tax rate in Column E, and enter the resulting tax in Column F.

PART 1 — Parking

If you provide parking, garaging, or storing of motor vehicles in New York City at facilities other than garages that are part of premises occupied solely as private one- or two-family dwellings, you must complete both Part 1 of Form ST-101.5 and Form ST-101.5-ATT. If you provide parking services but did not receive Form ST-101.5-ATT, see *Need help?* below.

New York City — Outside Manhattan: Report receipts from parking services provided in Bronx, Brooklyn (Kings County), Queens, and Staten Island (Richmond County), in boxes 1a and 1b for the periods indicated.

New York City — In Manhattan: Report receipts from parking services provided in Manhattan (New York County), other than those reported in boxes 3a, 3b, and 4, in boxes 2a and 2b for the periods indicated.

New York City — In Manhattan — certified exempt residents: Report receipts from parking services provided to Manhattan residents, who furnished you with validated certificates of exemption issued by the New York City Department of Finance, in boxes 3a and 3b for the periods indicated.

New York City — In Manhattan — municipal facilities: Report receipts from parking services provided by municipal facilities, taxable at the 8% rate in box 4.

PART 2 — Hotel/motel room occupancy

If you operate a hotel, motel, or similar establishment(s) in New York City, report rents from room occupancy as follows:

- Report rents for the first 90 days of room occupancy in boxes 5a and 5b for the periods indicated.
- Report rents for the 91st through 180th days of room occupancy subject to the local tax only in boxes 6a and 6b for the periods indicated.

After 180 consecutive days of occupancy, the room occupant is not required to pay either state or local sales tax on the charge for room occupancy.

All other sales by hotels, motels, and similar establishments (for example, restaurant sales or gift shop sales) subject to state and local sales tax should be reported on Form ST-101, Step 3, or on other appropriate schedules.

PART 3 — Miscellaneous services

If you provide any of the following types of services in New York City, complete Part 3 of Form ST-101.5 as follows:

- Report receipts from interior cleaning and maintenance services contracts, for a period of less than 30 days (or for occasional cleaning contracts or maintenance), in boxes 7a and 7b for the periods indicated.
- Report receipts from interior cleaning and maintenance services contracts, for a period of 30 days or more, in boxes 8a and 8b for the periods indicated.
- Report receipts from credit rating and credit reporting services, in boxes 9a and 9b for the periods indicated.
- Report receipts from miscellaneous personal services, including beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services, and similar services; and charges from sales of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths, and similar establishments, in boxes 10a and 10b for the periods indicated.

For the next two services, add the amount in Column C to the amount in Column D, if any, multiply the result by the tax rate in Column E, and enter the result in Column F.

- For protective and detective services, report receipts from sales in boxes 11a and 11b, and purchases subject to tax for which tax has not been paid in boxes 12a and 12b for the periods indicated.
- For interior decorating and design services, report receipts from sales in boxes 13a and 13b and purchases subject to tax for which tax has not been paid in boxes 14a and 14b for the periods indicated. These services are not subject to the tax imposed on selected services in New York City, but are subject to the tax imposed by New York State and the tax imposed in the Metropolitan Commuter Transportation District (MCTD).

Column totals (Parts 1, 2, and 3)

Enter in the appropriate boxes the totals (Parts 1, 2, and 3 combined) of Columns C, D, and F; include these column totals on Form ST-101, page 2, Columns C, D, and F, in boxes 3, 4, and 5.

PART 4 — Hotel unit fee

Determine the number of days of occupancy for each unit in your facility. Add the resulting totals for each unit to determine the total number of days of occupancy subject to the hotel unit fee. Enter this total in Part 4, Column C, *Total number of days of occupancy.* Multiply this number by $1.50 and enter the amount in Part 4, Column E, box 15, *Total fee.* Include this amount on Form ST-101, page 2, Column F, in box 5. See TSB-M-05(2)S for more information.

PART 5 — Totals for vendor collection credit calculation

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. In Part 5, enter the Column C amounts as indicated and total them. Enter these totals on Form ST-101, page 7, on the Schedule N lines.

Filing this schedule

File a completed Form ST-101.5 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

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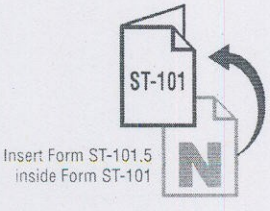
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101,* page 4.



Insert Form ST-101.5 inside Form ST-101

New York State Department of Taxation and Finance

Taxes on Parking Services in New York City

Annual Schedule N-ATT

File as an attachment to Annual Schedule N

N-ATT

For tax period:
March 1, 2005, through February 28, 2006

Due date:
Monday, March 20, 2006

A06

Include with *Annual Schedule N* (Form ST-101.5)

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

• ☐ If you are an **exempt organization**, check here and complete Section A only.

Section A Complete Section A for each facility you operate. Any address listed must include a ZIP code. Attach additional photocopied sheets or forms, if needed.

Location 1 • ☐ Check here if **outside** Manhattan	
• Address	• ZIP code
Maximum daily rate	•
Licensed vehicle capacity	•
Enter below all license numbers for this facility	
•	•
•	•
•	•

Location 2 • ☐ Check here if **outside** Manhattan	
• Address	• ZIP code
Maximum daily rate	•
Licensed vehicle capacity	•
Enter below all license numbers for this facility	
•	•
•	•
•	•

Section B Complete Section B for each facility located within **Manhattan**. Attach additional photocopied sheets or forms, if needed.

Location 1 receipts *(complete if located within Manhattan and you are* ***not*** *an exempt organization)*

Month	Column A **Weekday***		Column B **Weekend****		Column C **Monthly**		Column D **Manhattan residents**	
	18½% (3/1/05-5/31/05)	18⅜% (6/1/05-2/28/06)	18½% (3/1/05-5/31/05)	18⅜% (6/1/05-2/28/06)	18½% (3/1/05-5/31/05)	18⅜% (6/1/05-2/28/06)	10½% (3/1/05-5/31/05)	10⅜% (6/1/05-2/28/06)
Mar. 2005	.00		.00		.00		.00	
April 2005	.00		.00		.00		.00	
May 2005	.00		.00		.00		.00	
June 2005		.00		.00		.00		.00
July 2005		.00		.00		.00		.00
Aug. 2005		.00		.00		.00		.00
Sep. 2005		.00		.00		.00		.00
Oct. 2005		.00		.00		.00		.00
Nov. 2005		.00		.00		.00		.00
Dec. 2005		.00		.00		.00		.00
Jan. 2006		.00		.00		.00		.00
Feb. 2006		.00		.00		.00		.00
Total	• .00	• .00	• .00	• .00	• .00	• .00	• .00	• .00

Location 2 receipts *(complete if located within Manhattan and you are* ***not*** *an exempt organization)*

Month	Column A **Weekday***		Column B **Weekend****		Column C **Monthly**		Column D **Manhattan residents**	
	18½% (3/1/05-5/31/05)	18⅜% (6/1/05-2/28/06)	18½% (3/1/05-5/31/05)	18⅜% (6/1/05-2/28/06)	18½% (3/1/05-5/31/05)	18⅜% (6/1/05-2/28/06)	10½% (3/1/05-5/31/05)	10⅜% (6/1/05-2/28/06)
Mar. 2005	.00		.00		.00		.00	
April 2005	.00		.00		.00		.00	
May 2005	.00		.00		.00		.00	
June 2005		.00		.00		.00		.00
July 2005		.00		.00		.00		.00
Aug. 2005		.00		.00		.00		.00
Sep. 2005		.00		.00		.00		.00
Oct. 2005		.00		.00		.00		.00
Nov. 2005		.00		.00		.00		.00
Dec. 2005		.00		.00		.00		.00
Jan. 2006		.00		.00		.00		.00
Feb. 2006		.00		.00		.00		.00
Total	• .00	• .00	• .00	• .00	• .00	• .00	• .00	• .00

**Weekday* means Monday through Friday ***Weekend* means Saturday and Sunday

Annual Schedule N-ATT Instructions

Taxes on Parking Services in New York City

Report transactions for the period March 1, 2005, through February 28, 2006.

Who must file

Complete Form ST-101.5-ATT, *Annual Schedule N-ATT, and* Form ST-101.5, *Annual Schedule N,* if you are required to collect tax on the services of parking, garaging, or storing of motor vehicles in New York City.

All exempt organizations and vendors whose facilities are located outside Manhattan must complete only *Section A* of Form ST-101.5-ATT. Vendors conducting business in Manhattan must complete both Sections A and B of Form ST-101.5-ATT.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101, *New York State and Local Annual Sales and Use Tax Return,* or on your business's *Certificate of Authority* for sales and use tax.

Exempt organizations — Check the box beneath the identification number and name boxes, and complete *Section A.*

Other parking providers — There are spaces for two different locations to be listed in both Sections A and B. If you need to report for more than two facilities, photocopy this form or request additional copies (see *Need help?* below if you need to obtain forms).

Section A — All New York City locations

The *maximum daily rate* indicated in *Section A* refers to the cost of keeping a vehicle in a garage all day, not including overnight, as on file with the New York City Department of Consumer Affairs (DCA). The *licensed vehicle capacity* refers to the capacity most recently authorized by DCA. The *license number* refers to the license the DCA issued for the facility. If the DCA has issued more than one license for the facility, the vendor must list every license number issued for that location. If the facility is not **required** to be licensed, this area should be left blank, but vehicle capacity **must** be shown.

Complete the information requested in *Section A* for every New York City facility you operate, whether the facility is located inside or outside Manhattan. Check the box in *Section A* if your facility is located **outside Manhattan**, and fill in the **complete address, including the ZIP code.** If your facility is not required to be licensed by the DCA, complete the rest of *Section A,* and enter your vehicle capacity in the section marked *Licensed vehicle capacity.*

Do **not** check the box in *Section A* if your facility is located **in Manhattan,** but complete the remainder of *Section A* and all of *Section B.* You **must** complete *Section B* if your facility is located in Manhattan.

Section B — Manhattan locations

Complete *Section B* if your facility is located in Manhattan. You must report the Manhattan parking receipts separately by category and tax rate for each facility (weekday sales, weekend sales, monthly sales, and Manhattan resident sales).

Enter in Column A the total weekday (Monday through Friday) receipts for each month of the year. Add the monthly totals and enter the annual totals in the *Total* boxes under Column A.

Enter in Column B the total weekend (Saturday and Sunday) receipts for each month of the year. Add the monthly totals and enter the annual totals in the *Total* boxes under Column B.

Enter in Column C the total monthly receipts for **nonresident** parking purchased on a monthly (or longer term) basis for each month of the year. Add the monthly totals and enter the annual totals in the *Total* boxes under Column C.

Enter in Column D the total monthly receipts for **Manhattan residents** parking for each month of the year. Add the monthly totals and enter the annual totals in the *Total* boxes under Column D.

The total receipts reported in Columns A, B, and C represent the Manhattan receipts subject to tax at 18½% and 18⅜%. Report the Manhattan receipts subject to tax at 10½% and 10⅜% in Column D.

The combined totals for Columns A, B, and C in *Section B* for all locations must equal the taxable receipts reported on Form ST-101.5, Part 1, Column C, boxes 2a and 2b.

The grand total from Column D in *Section B* for all locations must equal the amount reported on Form ST-101.5, Part 1, Column C, boxes 3a and 3b.

Filing this schedule

File a completed Form ST-101.5-ATT with Form ST-101.5 and any other attachments to Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

A parking facility operator's regular sales and compensating use tax return will be deemed incomplete and not filed unless a properly completed Form ST-101.5-ATT is submitted for each separate parking facility. **Any address listed on Form ST-101.5-ATT must include a ZIP code.**

If the operator's return is deemed not filed, the statute of limitations that limits the time to assess additional sales and compensating use tax does not begin to run (that is, additional taxes for the period may be assessed at any time).

Need help?

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(for information, forms, and publications)

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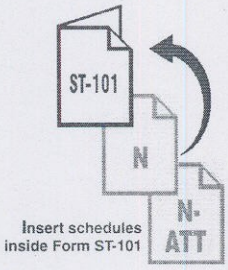
Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101,* page 4.



New York State Department of Taxation and Finance

Report of Clothing and Footwear Sales Eligible for Exemption

Annual Schedule H

Files as an attachment to Form ST-101

Include with Form ST-101

For the periods:
August 30, 2005, through September 5, 2005
January 30, 2006, through February 5, 2006

Due date:
Monday, March 20, 2006

A06

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

Use this form **only** to report transactions for the periods **August 30, 2005**, through **September 5, 2005**, and **January 30, 2006**, through **February 5, 2006**. **Do not** use this form to report sales exempt from the New York City 4% local tax for the period September 6, 2005, through January 29, 2006, and February 6, 2006, through February 28, 2006; these sales are reported on the *New York State/MCTD* 4⅜% line on Form ST-101.

Who must file

Complete Form ST-101.7, *Annual Schedule H,* if you file Form ST-101, *New York State and Local Annual Sales and Use Tax Return,* and you sold any clothing or footwear eligible for exemption from the state sales and use tax during the periods Tuesday, August 30, 2005, through Monday, September 5, 2005, and Monday, January 30, 2006, through Sunday, February 5, 2006.

Clothing and footwear eligible for exemption means clothing and footwear for humans that sold for less than $110 per item and was exempt from the state sales and use tax.

Items eligible for exemption include athletic clothing, as well as fabric, thread, yarn, buttons, snaps, hooks, zippers, and other items used to make or repair clothing, that became part of the clothing.

The following items are not eligible for exemption:

- Clothing and footwear that sold for $110 or more per item.
- Costumes or rented formal wear.
- Items made from pearls, precious or semi-precious stones, jewels, or metals, or imitations thereof, that are used to make or repair clothing eligible for exemption.
- Athletic equipment.
- Protective devices, such as motorcycle helmets.

Local taxing jurisdictions in the state also may elect to exempt sales of eligible clothing and footwear from their local tax rate. For a listing of jurisdictions that exempted the local tax during these periods, visit our Web site (see *Need help?* on page 4).

If a local jurisdiction does not elect to exempt these sales, tax will be charged at the local rate only.

Sales of clothing and footwear not eligible for exemption are subject to both state and local taxes and should be reported on the appropriate jurisdiction lines on Form ST-101.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

PART 1 — Sales made in jurisdictions that do not charge the local tax

You must complete Part 1, even though you owe no tax on these sales. Each location listed in Part 1 relies on the information reported to make important tax decisions.

Column C — Sales eligible for exemption — Report in Column C sales of eligible clothing and footwear for each jurisdiction on the appropriate line.

After entering information for all jurisdictions required, add the amounts in Column C and enter the total in the column totals box of Part 1, on page 3. Include this amount on Form ST-101, page 1, box 1, *Gross sales and services.* Do not transfer this amount to any other form or schedule.

Column D — Purchases eligible for exemption — Report in Column D purchases of eligible clothing and footwear for each jurisdiction on the appropriate line. (Do not include purchases for resale.)

After entering information for all jurisdictions required, add the amounts in Column D and enter the total in the column totals box of Part 1, on page 3.

PART 2 — Sales made in jurisdictions that charge the local tax

Column C — Sales subject to tax — Report in Column C sales of eligible clothing and footwear for each jurisdiction on the appropriate line. (Do not include these amounts on the individual jurisdiction lines on Form ST-101.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 1. Include this amount on Form ST-101, page 2, Column C, in box 3.

Column D — Purchases subject to tax — Report in Column D purchases of eligible clothing and footwear that are subject to use tax for each jurisdiction on the appropriate line. (Do not include purchases for resale.)

Total Column D and enter the amount in box 2. Include this amount on Form ST-101, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

Total Column F and enter the amount in box 3. Include this amount on Form ST-101, page 2, Column F, in box 5.

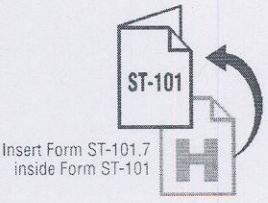
Vendor collection credit

You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-101.7 are exempt from the state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-101.7 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert Form ST-101.7 inside Form ST-101

PART 1 **For sales made in jurisdictions that do not charge the local tax,** complete Part 1 for each locality where you made sales of eligible clothing and footwear that cost less than $110. If you made sales of clothing and footwear that cost $110 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-101. (For sales of eligible clothing made in other localities, complete Part 2.)

You must complete this part even though you owe no tax on these sales.

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C **Sales eligible for exemption**	Column D **Purchases eligible for exemption**
Albany County	AL X0179	.00	.00
Allegany County	AL X0215	.00	.00
Broome County	BR X0313	.00	.00
Cattaraugus County (outside the following)	CA X0499	.00	.00
Olean (city)	OL X0419	.00	.00
Salamanca (city)	SA X0429	.00	.00
Cayuga County (outside the following)	CA X0503	.00	.00
Auburn (city)	AU X0552	.00	.00
Chautauqua County	CH X0607	.00	.00
Chemung County	CH X0793	.00	.00
Chenango County (outside the following)	CH X0805	.00	.00
Norwich (city)	NO X0844	.00	.00
Clinton County	CL X0993	.00	.00
Columbia County	CO X1003	.00	.00
Cortland County	CO X1122	.00	.00
Delaware County	DE X1202	.00	.00
Dutchess County	DU X1317	.00	.00
Erie County	ER X1415	.00	.00
Essex County	ES X1507	.00	.00
Franklin County	FR X1607	.00	.00
Fulton County (outside the following)	FU X1706	.00	.00
Gloversville (city)	GL X1715	.00	.00
Johnstown (city)	JO X1726	.00	.00
Genesee County	GE X1894	.00	.00
Greene County	GR X1903	.00	.00
Hamilton County	HA X2007	.00	.00
Herkimer County	HE X2104	.00	.00
Jefferson County	JE X2207	.00	.00
Livingston County	LI X2407	.00	.00
Madison County (outside the following)	MA X2582	.00	.00
Oneida (city)	ON X2526	.00	.00
Monroe County	MO X2605	.00	.00
Montgomery County	MO X2793	.00	.00
Niagara County	NI X2907	.00	.00
Oneida County (outside the following)	ON X3003	.00	.00
Rome (city)	RO X3034	.00	.00
Sherrill (city)	SH X3045	.00	.00
Utica (city)	**Report sales made in the city of Utica in Part 2.**		
Onondaga County	ON X3107	.00	.00
Ontario County (outside the following)	ON X3277	.00	.00
Canandaigua (city)	CA X3237	.00	.00
Geneva (city)	GE X3247	.00	.00
Orleans County	OR X3473	.00	.00
Oswego County (outside the following)	OS X3599	.00	.00
Fulton (city)	**Report sales made in the city of Fulton in Part 2.**		
Oswego (city)	OS X3505	.00	.00
Otsego County	OT X3603	.00	.00
Rensselaer County	RE X3875	.00	.00
Rockland County	RO X3924	.00	.00
St. Lawrence County	ST X4097	.00	.00
Saratoga County (outside the following)	SA X4103	.00	.00
Saratoga Springs (city)	SA X4143	.00	.00

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C **Sales eligible for exemption**	Column D **Purchases eligible for exemption**
Schenectady County	SC X4234	.00	.00
Schoharie County	SC X4303	.00	.00
Schuyler County	SC X4407	.00	.00
Seneca County	SE X4517	.00	.00
Steuben County (outside the following)	ST X4688	.00	.00
Corning (city)	CO X4616	.00	.00
Hornell (city)	HO X4630	.00	.00
Suffolk County	SU X4707	.00	.00
Sullivan County	SU X4817	.00	.00
Tioga County	TI X4903	.00	.00
Tompkins County (outside the following)	TO X5096	.00	.00
Ithaca (city)	IT X5013	.00	.00
Ulster County	UL X5113	.00	.00
Warren County (outside the following)	WA X5297	.00	.00
Glens Falls (city)	GL X5217	.00	.00
Washington County	WA X5307	.00	.00
Wayne County	WA X5407	.00	.00
Wyoming County	WY X5605	.00	.00
Yates County	YA X5707	.00	.00
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE X8024	.00	.00
Column totals (Part 1):		.00	.00

▲ *Include this amount on Form ST-101, page 1, box 1,* Gross sales and services.

▲ *Do not transfer this total to any other form or schedule.*

PART 2 **For sales made in jurisdictions that charge the local tax,** complete Part 2 for each locality where you made sales of eligible clothing and footwear that cost less than $110. If you made sales of clothing and footwear that cost $110 or more in any of these localities, report those sales on the appropriate reporting lines on Form ST-101. (For sales of eligible clothing made in other localities, complete Part 1.)

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C **Sales subject to tax** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales and use tax** (C + D) × E
Lewis County	LE H2313	.00	.00	3¾%	
Nassau County	NA H8277	.00	.00	4⅝%	
Oneida County (outside the following)	**Report sales made in Oneida Co., outside the cities of Rome, Sherrill, and Utica, in Part 1.**				
Rome (city)	**Report sales made in the city of Rome in Part 1.**				
Sherrill (city)	**Report sales made in the city of Sherrill in Part 1.**				
Utica (city)	UT H3080	.00	.00	1½%	
Orange County	OR H1355	.00	.00	4⅛%	
Oswego County (outside the following)	**Report sales made in Oswego Co., outside the cities of Fulton and Oswego, in Part 1.**				
Fulton (city)	FU H3535	.00	.00	4%	
Oswego (city)	**Report sales made in the city of Oswego in Part 1.**				
Putnam County (8/30/05 - 8/31/05)	PU H3705	.00	.00	3⅜%	
Putnam County (9/1/05 - 9/5/05 and 1/30/06 - 2/5/06)	PU H3706	.00	.00	3⅞%	
Westchester County (outside the following)	WE H5545	.00	.00	3⅜%	
Mount Vernon (city)	MO H5547	.00	.00	4⅜%	
New Rochelle (city)	NE H6899	.00	.00	4⅜%	
White Plains (city)	WH H5548	.00	.00	3⅞%	
Yonkers (city)	YO H6570	.00	.00	4⅜%	
Column totals:		1 .00	2 .00		3

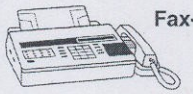
▲ *Include this amount on Form ST-101, page 2, Column C, in box 3.*

▲ *Include this amount on Form ST-101, page 2, Column D, in box 4.*

▲ *Include this amount on Form ST-101, page 2, Column F, in box 5.*

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*, page 4.

New York State Department of Taxation and Finance

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services

Report sales of these services to a Qualified Empire Zone Enterprise (QEZE) on Form ST-101.8-ATT, *Annual Schedule T-ATT.*

Annual Schedule T

File as an attachment to Form ST-101

For tax period:
March 1, 2005, through February 28, 2006

Due date:
Monday, March 20, 2006

Include with Form ST-101

A06

REVISED

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

Who must file

Complete and file Form ST-101.8, *Annual Schedule T,* if you:

- Provide telephone and telegraph service (including residential service) in the city school districts (including the counties and cities in which they are located) listed on Form ST-101.8.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Sales of the above services to a Qualified Empire Zone Enterprise (QEZE) are reported on Form ST-101.8-ATT, *Annual Schedule T-ATT.*

If you must file Form ST-101.8, you must also complete Form ST-101, *New York State and Local Annual Sales and Use Tax Return.* Report in Step 3 of Form ST-101 any taxable sales and purchases not being reported on this or any other schedule.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g. printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Part 1

Enter in Column C your taxable sales of telephone services (including telephone answering services), or telegraph services to customers located in the taxing jurisdictions listed. Report in Column D your purchases of the services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

For each jurisdiction, add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the column totals on Form ST-101, per column instructions on page 3 of this schedule.

Note: Include all other sales of telephone services (including telephone answering services), or telegraph services in localities not listed on Form ST-101.8, in the amount reported on Form ST-101, in Step 3. Use Form ST-101 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Users who have not paid tax must report their taxable usage of utilities purchased in New York on Form ST-101.8, or on the appropriate jurisdiction line on Form ST-101.

Part 2 — Totals for vendor collection credit calculation

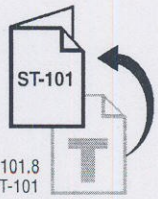
You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Currently, all sales reported on Form ST-101.8 are subject to state sales tax and are therefore eligible for the vendor collection credit. Enter the Column C amounts as indicated. Enter these totals on Form ST-101, page 7, on the Schedule T lines.

Filing this schedule

File a completed Form ST-101.8 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*, page 4.



Insert Form ST-101.8 inside Form ST-101

PART 1 Report sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services (*see instructions*).

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax** x	Column E **Tax rate** =	Column F **Sales and use tax** (C + D) x E
Albany S. D. (3/1/05 - 5/31/05)	AL 0184	.00	.00	11¼%	
Albany S. D. (6/1/05 - 2/28/06)	AL 0188	.00	.00	11%	
Cohoes S. D. (3/1/05 - 5/31/05)	CO 0129	.00	.00	11¼%	
Cohoes S. D. (6/1/05 - 2/28/06)	CO 0149	.00	.00	11%	
Watervliet S. D. (3/1/05 - 5/31/05)	WA 0155	.00	.00	11¼%	
Watervliet S. D. (6/1/05 - 2/28/06)	WA 0193	.00	.00	11%	
Hudson S. D. (3/1/05 - 5/31/05)	HU 1032	.00	.00	11¼%	
Hudson S. D. (6/1/05 - 2/28/06)	HU 1036	.00	.00	11%	
Lackawanna S. D. (3/1/05 - 5/31/05)	LA 1420	.00	.00	11¼%	
Lackawanna S. D. (6/1/05 - 6/30/05)	LA 1443	.00	.00	11%	
Lackawanna S. D. (7/1/05 - 1/14/06)	LA 1446	.00	.00	11¼%	
Lackawanna S. D. (1/15/06 - 2/28/06)	LA 1456	.00	.00	11¾%	
Gloversville S. D. (outside city) (3/1/05 - 5/31/05)	GL 1762	.00	.00	10¼%	
Gloversville S. D. (outside city) (6/1/05 - 11/30/05)	GL 1759	.00	.00	10%	
Gloversville S. D. (outside city) (12/1/05 - 2/28/06)	GL 1788	.00	.00	11%	
Gloversville S. D. (inside city) (3/1/05 - 5/31/05)	GL 1763	.00	.00	10¼%	
Gloversville S. D. (inside city) (6/1/05 - 11/30/05)	GL 1757	.00	.00	10%	
Gloversville S. D. (inside city) (12/1/05 - 2/28/06)	GL 1787	.00	.00	11%	
Johnstown S. D. (outside city/in Fulton County) (3/1/05 - 5/31/05)	JO 1773	.00	.00	10¼%	
Johnstown S. D. (outside city/in Fulton County) (6/1/05 - 11/30/05)	JO 1731	.00	.00	10%	
Johnstown S. D. (outside city/in Fulton County) (12/1/05 - 2/28/06)	JO 1796	.00	.00	11%	
Johnstown S. D. (inside city/in Fulton County) (3/1/05 - 5/31/05)	JO 1772	.00	.00	10¼%	
Johnstown S. D. (inside city/in Fulton County) (6/1/05 - 11/30/05)	JO 1769	.00	.00	10%	
Johnstown S. D. (inside city/in Fulton County) (12/1/05 - 2/28/06)	JO 1794	.00	.00	11%	
Batavia S. D. (3/1/05 - 5/31/05)	BA 1853	.00	.00	11¼%	
Batavia S. D. (6/1/05 - 2/28/06)	BA 1859	.00	.00	11%	
Watertown S. D. (3/1/05 - 5/31/05)	WA 2283	.00	.00	11%	
Watertown S. D. (6/1/05 - 2/28/06)	WA 2287	.00	.00	10¾%	
Johnstown S. D. (in Montgomery County) (3/1/05 - 5/31/05)	JO 2730	.00	.00	11¼%	
Johnstown S. D. (in Montgomery County) (6/1/05 - 2/28/06)	JO 2734	.00	.00	11%	
Glen Cove S. D. (3/1/05 - 5/31/05)	GL 8270	.00	.00	11¾%	
Glen Cove S. D. (6/1/05 - 2/28/06)	GL 8276	.00	.00	11⅝%	
Long Beach S. D. (3/1/05 - 5/31/05)	LO 8280	.00	.00	11¾%	
Long Beach S. D. (6/1/05 - 2/28/06)	LO 8290	.00	.00	11⅝%	
Niagara County (outside the following) (3/1/05 - 5/31/05)	NI 2947	.00	.00	8¼%	
Niagara County (outside the following) (6/1/05 - 2/28/06)	NI 2921	.00	.00	8%	
Niagara Falls S. D. (3/1/05 - 5/31/05)	NI 9202	.00	.00	11¼%	
Niagara Falls S. D. (6/1/05 - 2/28/06)	NI 9203	.00	.00	11%	
Lockport (city) (3/1/05 - 5/31/05)	LO 9223	.00	.00	8¼%	
Lockport (city) (6/1/05 - 2/28/06)	LO 9232	.00	.00	8%	
Utica S. D. (3/1/05 - 5/31/05)	UT 3086	.00	.00	12¾%	
Utica S. D. (6/1/05 - 2/28/06)	UT 3088	.00	.00	12½%	
Orange County (outside the following) (3/1/05 - 5/31/05)	OR 1393	.00	.00	8¼%	
Orange County (outside the following) (6/1/05 - 2/28/06)	OR 1373	.00	.00	8⅛%	
Middletown S. D. (3/1/05 - 5/31/05)	MI 1383	.00	.00	11¼%	
Middletown S. D. (6/1/05 - 2/28/06)	MI 1374	.00	.00	11⅛%	
Newburgh (city) (3/1/05 - 5/31/05)	NE 1387	.00	.00	8¼%	
Newburgh (city) (6/1/05 - 2/28/06)	NE 1376	.00	.00	8⅛%	
Port Jervis (city) (3/1/05 - 5/31/05)	PO 1398	.00	.00	8¼%	
Port Jervis (city) (6/1/05 - 2/28/06)	PO 1377	.00	.00	8⅛%	
Rensselaer S. D. (3/1/05 - 5/31/05)	RE 3815	.00	.00	11¼%	
Rensselaer S. D. (6/1/05 - 2/28/06)	RE 3810	.00	.00	11%	
Troy S. D. (3/1/05 - 5/31/05)	TR 3852	.00	.00	10¼%	
Troy S. D. (6/1/05 - 2/28/06)	TR 3854	.00	.00	10%	

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax** x	Column E **Tax rate** =	Column F **Sales and use tax** (C + D) x E
Ogdensburg S. D. (3/1/05 - 5/31/05)	OG 4049	.00	.00	10¼%	
Ogdensburg S. D. (6/1/05 - 2/28/06)	OG 4052	.00	.00	10%	
Schenectady S. D. (3/1/05 - 5/31/05)	SC 4220	.00	.00	11¼%	
Schenectady S. D. (6/1/05 - 2/28/06)	SC 4226	.00	.00	11%	
Hornell S. D. (outside city) (3/1/05 - 5/31/05)	HO 4667	.00	.00	10¾%	
Hornell S. D. (outside city) (6/1/05 - 2/28/06)	HO 4674	.00	.00	10½%	
Hornell S. D. (inside city) (3/1/05 - 5/31/05)	HO 4668	.00	.00	10¾%	
Hornell S. D. (inside city) (6/1/05 - 2/28/06)	HO 4677	.00	.00	10½%	
New Rochelle S. D. (3/1/05 - 5/31/05)	NE 6699	.00	.00	11½%	
New Rochelle S. D. (6/1/05 - 2/28/06)	NE 6689	.00	.00	11⅜%	
White Plains S. D. (3/1/05 - 5/31/05)	WH 5538	.00	.00	11%	
White Plains S. D. (6/1/05 - 2/28/06)	WH 5546	.00	.00	10⅞%	
Column totals:		.00	.00		

▲ *Include this column total on Form ST-101, page 2, Column C, in box 3.*

▲ *Include this column total on Form ST-101, page 2, Column D, in box 4.*

▲ *Include this column total on Form ST-101, page 2, Column F, in box 5.*

PART 2 — Totals for vendor collection credit calculation

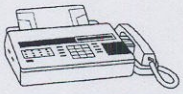
March 1, 2005, through May 31, 2005		June 1, 2005, through February 28, 2006	
Taxable sales and services for 3/1/05 - 5/31/05 from Column C	1 .00	Taxable sales and services for 6/1/05 - 2/28/06 from Column C	2 .00

▲ *Enter this amount on Form ST-101, page 7, Section 1, Part 1, in box 5.*

▲ *Enter this amount on Form ST-101, page 7, Section 2, Part 1, in box 14.*

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)



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New York State Department of Taxation and Finance

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)

Annual Schedule T-ATT

File as an attachment to Annual Schedule T

For tax period:
March 1, 2005, through February 28, 2006

Due date:
Monday, March 20, 2006

T-ATT

Include with *Annual Schedule T* (Form ST-101.8)

A06

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Report sales to, and purchases by, a QEZE subject to tax on telephone services, telephone answering services, and telegraph services.

Column A **Taxing jurisdiction** (S. D. = School District: jurisdictions are listed in county order)	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) x E
Albany S. D.	AL K0163	.00	.00	7%	
Cohoes S. D.	CO K0126	.00	.00	7%	
Watervliet S. D.	WA K0134	.00	.00	7%	
Hudson S. D.	HU K1015	.00	.00	7%	
Lackawanna S. D.	LA K1432	.00	.00	3%	
Gloversville S. D. (outside city) (3/1/05 - 11/30/05)	GL K1742	.00	.00	6%	
Gloversville S. D. (outside city) (12/1/05 - 2/28/06)	GL K1755	.00	.00	7%	
Gloversville S. D. (inside city) (3/1/05 - 11/30/05)	GL K1743	.00	.00	6%	
Gloversville S. D. (inside city) (12/1/05 - 2/28/06)	GL K1765	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County) (3/1/05 - 11/30/05)	JO K1734	.00	.00	6%	
Johnstown S. D. (outside city/in Fulton County) (12/1/05 - 2/28/06)	JO K1775	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County) (3/1/05 - 11/30/05)	JO K1735	.00	.00	6%	
Johnstown S. D. (inside city/in Fulton County) (12/1/05 - 2/28/06)	JO K1795	.00	.00	7%	
Batavia S. D.	BA K1857	.00	.00	7%	
Watertown S. D.	WA K2284	.00	.00	6¾%	
Johnstown S. D. (in Montgomery County)	JO K2727	.00	.00	3%	
Glen Cove S. D.	GL K8256	.00	.00	7¼%	
Long Beach S. D.	LO K8236	.00	.00	7¼%	
Niagara Falls S. D.	NI K2990	.00	.00	7%	
Lockport (city)	LO K2995	.00	.00	4%	
Utica S. D.	UT K3087	.00	.00	8½%	
Orange County (outside the following)	OR K1394	.00	.00	3¾%	
Middletown S. D.	MI K1384	.00	.00	6¾%	
Newburgh (city)	NE K1388	.00	.00	3¾%	
Port Jervis (city)	PO K1399	.00	.00	3¾%	
Rensselaer S. D.	RE K3816	.00	.00	7%	
Troy S. D.	TR K3853	.00	.00	6%	
Ogdensburg S. D.	OG K4076	.00	.00	6%	
Schenectady S. D.	SC K4220	.00	.00	7%	
Hornell S. D. (outside city)	HO K4655	.00	.00	6½%	
Hornell S. D. (inside city)	HO K4656	.00	.00	6½%	
New Rochelle S. D.	NE K6892	.00	.00	7%	
White Plains S. D.	WH K6549	.00	.00	6½%	
Column totals:		.00	.00		

▲ ***Include this column total on Form ST-101, page 2, Column C, in box 3.***

▲ ***Include this column total on Form ST-101, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-101, page 2, Column F, in box 5.***

Annual Schedule T-ATT Instructions

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)

Report transactions for the period March 1, 2005, through February 28, 2006.

Who must file

Complete and file Form ST-101.8-ATT, *Annual Schedule T-ATT,* and Form ST-101.8, *Annual Schedule T,* with Form ST-101, *New York State and Local Annual Sales and Use Tax Return,* if you:

- Provide telephone and telegraph services as described in Form ST-101.8 that are eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate,* to make purchases exempt from the New York State sales and use tax and the tax imposed within the Metropolitan Commuter Transportation District (MCTD).
- Are a QEZE, purchased the above services without payment of tax, and are subject to a local tax listed on this schedule.

If you must file Form ST-101.8-ATT, you must also complete Form ST-101.8 and Form ST-101. Report in Step 3 of Form ST-101 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of these services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on page 1 of this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-101, page 1, box 1, as part of your *Gross sales and services.* See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE),* for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Enter in Column C your taxable sales of telephone services, telephone answering services, or telegraph services to qualifying exempt customers located in the taxing jurisdictions listed. If you are a QEZE subject to local tax, report in Column D your purchases of the services listed above that were made without payment of tax.

For each jurisdiction, add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the column totals on Form ST-101, per column instructions on page 1 of this schedule.

Vendor collection credit

You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-101.8-ATT are exempt from the state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-101.8-ATT with Form ST-101.8 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

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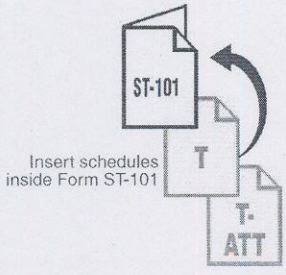


New York State Department of Taxation and Finance

Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption

Annual Schedule Q

File as an attachment to Form ST-101

For tax period:
March 1, 2005, through February 28, 2006

Due date:
Monday, March 20, 2006

Include with Form ST-101

A06

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

Who must file

Complete Form ST-101.9, *Annual Schedule Q,* if you file Form ST-101, *New York State and Local Annual Sales and Use Tax Return,* and you sold any tangible personal property or services eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate,* to make eligible purchases exempt from the New York State sales and use tax and the tax imposed within the Metropolitan Commuter Transportation District (MCTD).

If you must file Form ST-101.9, you must also complete Form ST-101. Report in Step 3 of Form ST-101 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of tangible personal property and services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on pages 2 and 3 of this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-101, page 1, box 1, as part of your *Gross sales and services.* See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE),* for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

Column C — Taxable sales and services — Report in Column C sales of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line. (Do not include these amounts in the individual jurisdiction lines on Form ST-101.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on Form ST-101, page 2, Column C, in box 3.

Column D — Purchases subject to tax — Report in Column D purchases of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line.

Total Column D and enter the amount in box 8. Include this amount on Form ST-101, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

Total Column F and enter the amount in box 9. Include this amount on Form ST-101, page 2, Column F, in box 5.

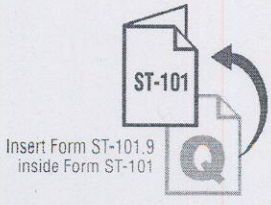
Vendor collection credit

You may take the vendor collection credit only against sales on which state sales tax is due. Since all sales reported on Form ST-101.9 are exempt from the state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-101.9 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert Form ST-101.9 inside Form ST-101

Calculate sales and use taxes

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
Albany County	AL K0179	.00	.00	4%	
Allegany County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Broome County	BR K0313	.00	.00	4%	
Cattaraugus County (outside the following)	CA K0499	.00	.00	4%	
Olean (city)	OL K0419	.00	.00	4%	
Salamanca (city)	SA K0429	.00	.00	4%	
Cayuga County (outside the following)	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Auburn (city)	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Chautauqua County	CH K0615	.00	.00	4¼%	
Chemung County	CH K0708	.00	.00	4%	
Chenango County (outside the following)	CH K0820	.00	.00	4%	
Norwich (city)	NO K0849	.00	.00	4%	
Clinton County	CL K0901	.00	.00	3¾%	
Columbia County	CO K1003	.00	.00	4%	
Cortland County	CO K1122	.00	.00	4%	
Delaware County	DE K1209	.00	.00	4%	
Dutchess County	DU K1318	.00	.00	3¾%	
Erie County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Essex County	ES K1513	.00	.00	3¾%	
Franklin County	FR K1602	.00	.00	3%	
Fulton County (outside the following) (3/1/05 - 11/30/05)	FU K1706	.00	.00	3%	
Fulton County (outside the following) (12/1/05 - 2/28/06)	FU K1799	.00	.00	4%	
Gloversville (city) (3/1/05 - 11/30/05)	GL K1715	.00	.00	3%	
Gloversville (city) (12/1/05 - 2/28/06)	GL K1797	.00	.00	4%	
Johnstown (city) (3/1/05 - 11/30/05)	JO K1724	.00	.00	3%	
Johnstown (city) (12/1/05 - 2/28/06)	JO K1798	.00	.00	4%	
Genesee County	GE K1895	.00	.00	4%	
Greene County	GR K1903	.00	.00	4%	
Hamilton County	HA K2002	.00	.00	3%	
Herkimer County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Jefferson County	JE K2222	.00	.00	3¾%	
Lewis County	LE K2311	.00	.00	3¾%	
Livingston County	LI K2412	.00	.00	4%	
Madison County (outside the following)	MA K2503	.00	.00	4%	
Oneida (city)	ON K2529	.00	.00	4%	
Monroe County	MO K2605	.00	.00	4%	
Montgomery County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Nassau County	NA K8248	.00	.00	4¼%	
Niagara County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Oneida County (outside the following)	ON K3013	.00	.00	5½%	
Rome (city)	RO K3022	.00	.00	5½%	
Sherrill (city)	SH K3043	.00	.00	5½%	
Utica (city)	UT K3082	.00	.00	5½%	
Onondaga County	ON K3112	.00	.00	4%	
Ontario County (outside the following)	ON K3272	.00	.00	3%	
Canandaigua (city)	CA K3232	.00	.00	3%	
Geneva (city)	GE K3242	.00	.00	3%	
Orange County	OR K1395	.00	.00	3¾%	
Orleans County	OR K3473	.00	.00	4%	
Oswego County (outside the following)	OS K3594	.00	.00	4%	
Fulton (city)	FU K3533	.00	.00	4%	
Oswego (city)	OS K3548	.00	.00	4%	
Otsego County	OT K3618	.00	.00	4%	
Column subtotals; also enter on page 3, boxes 4, 5, and 6:		1 .00	2 .00		3

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 (3/1/05 - 8/31/05)	PU K3716	.00	.00	3%	
Putnam County (9/1/05 - 2/28/06)	PU K3708	.00	.00	3½%	
Rensselaer County	RE K3875	.00	.00	4%	
Rockland County	RO K3917	.00	.00	3⅝%	
St. Lawrence County	ST K4087	.00	.00	3%	
Saratoga County (outside the following)	SA K4133	.00	.00	3%	
Saratoga Springs (city)	SA K4124	.00	.00	3%	
Schenectady County	SC K4250	.00	.00	4%	
Schoharie County	SC K4311	.00	.00	4%	
Schuyler County	SC K4403	.00	.00	4%	
Seneca County	SE K4518	.00	.00	4%	
Steuben County (outside the following)	ST K4688	.00	.00	4%	
Corning (city)	CO K4616	.00	.00	4%	
Hornell (city)	HO K4630	.00	.00	4%	
Suffolk County	SU K4768	.00	.00	4¼%	
Sullivan County	SU K4818	.00	.00	3½%	
Tioga County	TI K4918	.00	.00	4%	
Tompkins County (outside the following)	TO K5096	.00	.00	4%	
Ithaca (city)	IT K5013	.00	.00	4%	
Ulster County	UL K5130	.00	.00	4%	
Warren County (outside the following)	WA K5292	.00	.00	3%	
Glens Falls (city)	GL K5212	.00	.00	3%	
Washington County	WA K5302	.00	.00	3%	
Wayne County	WA K5411	.00	.00	4%	
Westchester County (outside the following)	WE K5535	.00	.00	3%	
Mount Vernon (city)	MO K5524	.00	.00	4%	
New Rochelle (city)	NE K6893	.00	.00	4%	
White Plains (city)	WH K5564	.00	.00	3½%	
Yonkers (city)	YO K6564	.00	.00	4%	
Wyoming County	WY K5605	.00	.00	4%	
Yates County	YA K5712	.00	.00	4%	
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)] (3/1/05 - 5/31/05)	NE K8045	.00	.00	4⅛%	
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)] (6/1/05 - 2/28/06)	NE K8046	.00	.00	4%	
Column subtotals from page 2, boxes 1, 2, and 3:		4 .00	5 .00		6
Column totals for all jurisdictions:		7 .00	8 .00		9
		▲ *Include this amount on Form ST-101, page 2, Column C, in box 3.*	▲ *Include this amount on Form ST-101, page 2, Column D, in box 4.*		▲ *Include this amount on Form ST-101, page 2, Column F, in box 5.*

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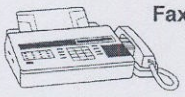

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Privacy notification

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New York State Department of Taxation and Finance

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Annual Schedule FR

File as an attachment to Form ST-101

For tax period:
March 1, 2005, through February 28, 2006
Due date:
Monday, March 20, 2006

FR

Include with Form ST-101

A06

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

STEP 1 — Summary of gallons sold

Taxable gallons sold — Motor fuel			Taxable gallons sold diesel motor fuel	Non-taxable gallons sold	
Regular	Mid-grade	Premium		Motor fuel	Diesel motor fuel
• gal.	• gal.	• gal.	• gal.	• gal.	• gal.

STEP 2 — Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel including exempt sales → $ • .00

Total credits against tax on motor fuel and diesel motor fuel (except prepaid credits). See instructions for additional information. → $

STEP 3 — Calculate sales tax by jurisdiction

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	×	Column E Tax rate	=	Column F Sales and use tax (C + D) x E
New York State only (3/1/05 - 5/31/05)	NE R0011	.00		.00		4¼%		
New York State only (6/1/05 - 2/28/06)	NE R0021	.00		.00		4%		
Albany County (3/1/05 - 5/31/05)	AL R0171	.00		.00		8¼%		
Albany County (6/1/05 - 2/28/06)	AL R0181	.00		.00		8%		
Allegany County (3/1/05 - 5/31/05)	AL R0201	.00		.00		8¾%		
Allegany County (6/1/05 - 2/28/06)	AL R0221	.00		.00		8½%		
Broome County (3/1/05 - 5/31/05)	BR R0311	.00		.00		8¼%		
Broome County (6/1/05 - 2/28/06)	BR R0321	.00		.00		8%		
Cattaraugus County (outside the following) (3/1/05 - 5/31/05)	CA R0491	.00		.00		8¼%		
Cattaraugus County (outside the following) (6/1/05 - 2/28/06)	CA R0481	.00		.00		8%		
Olean (city) (3/1/05 - 5/31/05)	OL R0411	.00		.00		8¼%		
Olean (city) (6/1/05 - 2/28/06)	OL R0441	.00		.00		8%		
Salamanca (city) (3/1/05 - 5/31/05)	SA R0421	.00		.00		8¼%		
Salamanca (city) (6/1/05 - 2/28/06)	SA R0431	.00		.00		8%		
Cayuga County (outside the following) (3/1/05 - 5/31/05)	CA R0501	.00		.00		8¼%		
Cayuga County (outside the following) (6/1/05 - 2/28/06)	CA R0511	.00		.00		8%		
Auburn (city) (3/1/05 - 5/31/05)	AU R0551	.00		.00		8¼%		
Auburn (city) (6/1/05 - 2/28/06)	AU R0561	.00		.00		8%		
Chautauqua County (3/1/05 - 5/31/05)	CH R0611	.00		.00		8½%		
Chautauqua County (6/1/05 - 2/28/06)	CH R0621	.00		.00		8¼%		
Chemung County (3/1/05 - 5/31/05)	CH R0701	.00		.00		8¼%		
Chemung County (6/1/05 - 2/28/06)	CH R0711	.00		.00		8%		
Chenango County (outside the following) (3/1/05 - 5/31/05)	CH R0821	.00		.00		8¼%		
Chenango County (outside the following) (6/1/05 - 2/28/06)	CH R0861	.00		.00		8%		
Norwich (city) (3/1/05 - 5/31/05)	NO R0841	.00		.00		8¼%		
Norwich (city) (6/1/05 - 2/28/06)	NO R0831	.00		.00		8%		
Clinton County (3/1/05 - 5/31/05)	CL R0901	.00		.00		8%		
Clinton County (6/1/05 - 2/28/06)	CL R0911	.00		.00		7¾%		
Columbia County (3/1/05 - 5/31/05)	CO R1001	.00		.00		8¼%		
Columbia County (6/1/05 - 2/28/06)	CO R1021	.00		.00		8%		
Cortland County (3/1/05 - 5/31/05)	CO R1121	.00		.00		8¼%		
Cortland County (6/1/05 - 2/28/06)	CO R1131	.00		.00		8%		
Delaware County (3/1/05 - 5/31/05)	DE R1211	.00		.00		8¼%		
Delaware County (6/1/05 - 2/28/06)	DE R1221	.00		.00		8%		
Dutchess County (3/1/05 - 5/31/05)	DU R1301	.00		.00		8¼%		
Dutchess County (6/1/05 - 2/28/06)	DU R1311	.00		.00		8⅛%		

Sales tax identification number

A06 **Annual Schedule FR**

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	x	Column E Tax rate	=	Column F Sales and use tax (C + D) x E
Erie County (3/1/05 - 5/31/05)	ER R1401	.00		.00		8¼%		
Erie County (6/1/05 - 6/30/05)	ER R1411	.00		.00		8%		
Erie County (7/1/05 - 1/14/06)	ER R1421	.00		.00		8¼%		
Erie County (1/15/06 - 2/28/06)	ER R1451	.00		.00		8¾%		
Essex County (3/1/05 - 5/31/05)	ES R1511	.00		.00		8%		
Essex County (6/1/05 - 2/28/06)	ES R1521	.00		.00		7¾%		
Franklin County (3/1/05 - 5/31/05)	FR R1601	.00		.00		7¼%		
Franklin County (6/1/05 - 2/28/06)	FR R1611	.00		.00		7%		
Fulton County (outside the following) (3/1/05 - 5/31/05)	FU R1701	.00		.00		7¼%		
Fulton County (outside the following) (6/1/05 - 11/30/05)	FU R1711	.00		.00		7%		
Fulton County (outside the following) (12/1/05 - 2/28/06)	FU R1791	.00		.00		8%		
Gloversville (city) (3/1/05 - 5/31/05)	GL R1761	.00		.00		7¼%		
Gloversville (city) (6/1/05 - 11/30/05)	GL R1781	.00		.00		7%		
Gloversville (city) (12/1/05 - 2/28/06)	GL R1741	.00		.00		8%		
Johnstown (city) (3/1/05 - 5/31/05)	JO R1771	.00		.00		7¼%		
Johnstown (city) (6/1/05 - 11/30/05)	JO R1721	.00		.00		7%		
Johnstown (city) (12/1/05 - 2/28/06)	JO R1751	.00		.00		8%		
Genesee County (3/1/05 - 5/31/05)	GE R1801	.00		.00		8¼%		
Genesee County (6/1/05 - 2/28/06)	GE R1811	.00		.00		8%		
Greene County (3/1/05 - 5/31/05)	GR R1901	.00		.00		8¼%		
Greene County (6/1/05 - 2/28/06)	GR R1911	.00		.00		8%		
Hamilton County (3/1/05 - 5/31/05)	HA R2001	.00		.00		7¼%		
Hamilton County (6/1/05 - 2/28/06)	HA R2011	.00		.00		7%		
Herkimer County (3/1/05 - 5/31/05)	HE R2101	.00		.00		8¼%		
Herkimer County (6/1/05 - 2/28/06)	HE R2111	.00		.00		8%		
Jefferson County (3/1/05 - 5/31/05)	JE R2211	.00		.00		8%		
Jefferson County (6/1/05 - 2/28/06)	JE R2221	.00		.00		7¾%		
Lewis County (3/1/05 - 5/31/05)	LE R2311	.00		.00		8%		
Lewis County (6/1/05 - 2/28/06)	LE R2321	.00		.00		7¾%		
Livingston County (3/1/05 - 5/31/05)	LI R2401	.00		.00		8¼%		
Livingston County (6/1/05 - 2/28/06)	LI R2411	.00		.00		8%		
Madison County (outside the following) (3/1/05 - 5/31/05)	MA R2501	.00		.00		8¼%		
Madison County (outside the following) (6/1/05 - 2/28/06)	MA R2511	.00		.00		8%		
Oneida (city) (3/1/05 - 5/31/05)	ON R2531	.00		.00		8¼%		
Oneida (city) (6/1/05 - 2/28/06)	ON R2541	.00		.00		8%		
Monroe County (3/1/05 - 5/31/05)	MO R2601	.00		.00		8¼%		
Monroe County (6/1/05 - 2/28/06)	MO R2611	.00		.00		8%		
Montgomery County (3/1/05 - 5/31/05)	MO R2791	.00		.00		8¼%		
Montgomery County (6/1/05 - 2/28/06)	MO R2781	.00		.00		8%		
Nassau County (3/1/05 - 5/31/05)	NA R2801	.00		.00		8¾%		
Nassau County (6/1/05 - 2/28/06)	NA R2811	.00		.00		8⅝%		
Niagara County (3/1/05 - 5/31/05)	NI R2901	.00		.00		8¼%		
Niagara County (6/1/05 - 2/28/06)	NI R2911	.00		.00		8%		
Oneida County (outside the following) (3/1/05 - 5/31/05)	ON R3011	.00		.00		9¾%		
Oneida County (outside the following) (6/1/05 - 2/28/06)	ON R3081	.00		.00		9½%		
Rome (city) (3/1/05 - 5/31/05)	RO R3031	.00		.00		9¾%		
Rome (city) (6/1/05 - 2/28/06)	RO R3091	.00		.00		9½%		
Sherrill (city) (3/1/05 - 5/31/05)	SH R3071	.00		.00		9¾%		
Sherrill (city) (6/1/05 - 2/28/06)	SH R3014	.00		.00		9½%		
Utica (city) (3/1/05 - 5/31/05)	UT R3061	.00		.00		9¾%		
Utica (city) (6/1/05 - 2/28/06)	UT R3016	.00		.00		9½%		
Onondaga County (3/1/05 - 5/31/05)	ON R3111	.00		.00		8¼%		
Onondaga County (6/1/05 - 2/28/06)	ON R3121	.00		.00		8%		

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	×	Column E Tax rate	=	Column F Sales and use tax (C + D) x E
Ontario County (outside the following) (3/1/05 - 5/31/05)	ON R3271	.00		.00		7¼%		
Ontario County (outside the following) (6/1/05 - 2/28/06)	ON R3281	.00		.00		7%		
Canandaigua (city) (3/1/05 - 5/31/05)	CA R3231	.00		.00		7¼%		
Canandaigua (city) (6/1/05 - 2/28/06)	CA R3251	.00		.00		7%		
Geneva (city) (3/1/05 - 5/31/05)	GE R3241	.00		.00		7¼%		
Geneva (city) (6/1/05 - 2/28/06)	GE R3261	.00		.00		7%		
Orange County (3/1/05 - 5/31/05)	OR R3311	.00		.00		8¼%		
Orange County (6/1/05 - 2/28/06)	OR R3321	.00		.00		8⅛%		
Orleans County (3/1/05 - 5/31/05)	OR R3471	.00		.00		8¼%		
Orleans County (6/1/05 - 2/28/06)	OR R3481	.00		.00		8%		
Oswego County (outside the following) (3/1/05 - 5/31/05)	OS R3581	.00		.00		8¼%		
Oswego County (outside the following) (6/1/05 - 2/28/06)	OS R3501	.00		.00		8%		
Fulton (city) (3/1/05 - 5/31/05)	FU R3531	.00		.00		8¼%		
Fulton (city) (6/1/05 - 2/28/06)	FU R3551	.00		.00		8%		
Oswego (city) (3/1/05 - 5/31/05)	OS R3521	.00		.00		8¼%		
Oswego (city) (6/1/05 - 2/28/06)	OS R3561	.00		.00		8%		
Otsego County (3/1/05 - 5/31/05)	OT R3611	.00		.00		8¼%		
Otsego County (6/1/05 - 2/28/06)	OT R3621	.00		.00		8%		
Putnam County (3/1/05 - 5/31/05)	PU R3701	.00		.00		7½%		
Putnam County (6/1/05 - 8/31/05)	PU R3711	.00		.00		7⅜%		
Putnam County (9/1/05 - 2/28/06)	PU R3721	.00		.00		7⅞%		
Rensselaer County (3/1/05 - 5/31/05)	RE R3871	.00		.00		8¼%		
Rensselaer County (6/1/05 - 2/28/06)	RE R3881	.00		.00		8%		
Rockland County (3/1/05 - 5/31/05)	RO R3901	.00		.00		8⅛%		
Rockland County (6/1/05 - 2/28/06)	RO R3911	.00		.00		8%		
St. Lawrence County (3/1/05 - 5/31/05)	ST R4081	.00		.00		7¼%		
St. Lawrence County (6/1/05 - 2/28/06)	ST R4091	.00		.00		7%		
Saratoga County (outside the following) (3/1/05 - 5/31/05)	SA R4101	.00		.00		7¼%		
Saratoga County (outside the following) (6/1/05 - 2/28/06)	SA R4111	.00		.00		7%		
Saratoga Springs (city) (3/1/05 - 5/31/05)	SA R4121	.00		.00		7¼%		
Saratoga Springs (city) (6/1/05 - 2/28/06)	SA R4131	.00		.00		7%		
Schenectady County (3/1/05 - 5/31/05)	SC R4231	.00		.00		8¼%		
Schenectady County (6/1/05 - 2/28/06)	SC R4241	.00		.00		8%		
Schoharie County (3/1/05 - 5/31/05)	SC R4311	.00		.00		8¼%		
Schoharie County (6/1/05 - 2/28/06)	SC R4321	.00		.00		8%		
Schuyler County (3/1/05 - 5/31/05)	SC R4401	.00		.00		8¼%		
Schuyler County (6/1/05 - 2/28/06)	SC R4411	.00		.00		8%		
Seneca County (3/1/05 - 5/31/05)	SE R4501	.00		.00		8¼%		
Seneca County (6/1/05 - 2/28/06)	SE R4511	.00		.00		8%		
Steuben County (outside the following) (3/1/05 - 5/31/05)	ST R4681	.00		.00		8¼%		
Steuben County (outside the following) (6/1/05 - 2/28/06)	ST R4691	.00		.00		8%		
Corning (city) (3/1/05 - 5/31/05)	CO R4601	.00		.00		8¼%		
Corning (city) (6/1/05 - 2/28/06)	CO R4611	.00		.00		8%		
Hornell (city) (3/1/05 - 5/31/05)	HO R4631	.00		.00		8¼%		
Hornell (city) (6/1/05 - 2/28/06)	HO R4641	.00		.00		8%		
Suffolk County (3/1/05 - 5/31/05)	SU R4701	.00		.00		8¾%		
Suffolk County (6/1/05 - 2/28/06)	SU R4711	.00		.00		8⅝%		
Sullivan County (3/1/05 - 5/31/05)	SU R4801	.00		.00		7¾%		
Sullivan County (6/1/05 - 2/28/06)	SU R4811	.00		.00		7½%		
Tioga County (3/1/05 - 5/31/05)	TI R4911	.00		.00		8¼%		
Tioga County (6/1/05 - 2/28/06)	TI R4921	.00		.00		8%		
Tompkins County (outside the following) (3/1/05 - 5/31/05)	TO R5091	.00		.00		8¼%		
Tompkins County (outside the following) (6/1/05 - 2/28/06)	TO R5081	.00		.00		8%		
Ithaca (city) (3/1/05 - 5/31/05)	IT R5011	.00		.00		8¼%		
Ithaca (city) (6/1/05 - 2/28/06)	IT R5021	.00		.00		8%		
Ulster County (3/1/05 - 5/31/05)	UL R5101	.00		.00		8¼%		
Ulster County (6/1/05 - 2/28/06)	UL R5111	.00		.00		8%		

 Sales tax identification number A06 **Annual Schedule FR**

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	×	Column E Tax rate	=	Column F Sales and use tax (C + D) x E
Warren County (outside the following) (3/1/05 - 5/31/05)	WA R5291	.00		.00		7¼%		
Warren County (outside the following) (6/1/05 - 2/28/06)	WA R5281	.00		.00		7%		
Glens Falls (city) (3/1/05 - 5/31/05)	GL R5201	.00		.00		7¼%		
Glens Falls (city) (6/1/05 - 2/28/06)	GL R5211	.00		.00		7%		
Washington County (3/1/05 - 5/31/05)	WA R5301	.00		.00		7¼%		
Washington County (6/1/05 - 2/28/06)	WA R5311	.00		.00		7%		
Wayne County (3/1/05 - 5/31/05)	WA R5411	.00		.00		8¼%		
Wayne County (6/1/05 - 2/28/06)	WA R5421	.00		.00		8%		
Westchester County (outside the following) (3/1/05 - 5/31/05)	WE R5591	.00		.00		7½%		
Westchester County (outside the following) (6/1/05 - 2/28/06)	WE R5581	.00		.00		7⅜%		
Mount Vernon (city) (3/1/05 - 5/31/05)	MO R5511	.00		.00		8½%		
Mount Vernon (city) (6/1/05 - 2/28/06)	MO R5521	.00		.00		8⅜%		
New Rochelle (city) (3/1/05 - 5/31/05)	NE R6851	.00		.00		8½%		
New Rochelle (city) (6/1/05 - 2/28/06)	NE R6861	.00		.00		8⅜%		
White Plains (city) (3/1/05 - 5/31/05)	WH R5551	.00		.00		8%		
White Plains (city) (6/1/05 - 2/28/06)	WH R5561	.00		.00		7⅞%		
Yonkers (city) (3/1/05 - 5/31/05)	YO R6501	.00		.00		8½%		
Yonkers (city) (6/1/05 - 2/28/06)	YO R6511	.00		.00		8⅜%		
Wyoming County (3/1/05 - 5/31/05)	WY R5601	.00		.00		8¼%		
Wyoming County (6/1/05 - 2/28/06)	WY R5621	.00		.00		8%		
Yates County (3/1/05 - 5/31/05)	YA R5711	.00		.00		8¼%		
Yates County (6/1/05 - 2/28/06)	YA R5721	.00		.00		8%		
New York City (3/1/05 - 5/31/05)	NE R8011	.00		.00		8⅝%		
New York City (6/1/05 - 2/28/06)	NE R8051	.00		.00		8⅜%		
Column totals:		• .00		• .00				1

STEP 4 — Calculate tax adjustments

	Motor fuel CR T4444		Diesel motor fuel CR X8888		
Credit for prepaid sales tax	2 [ ]		5 [ ]		
Refunds received or requested	3		6		Box 4 + box 7
Net credit Box 2 minus box 3 = box 4; Box 5 minus box 6 = box 7	4 [ ]	+	7 [ ]	=	8 [ ]
Adjusted tax (Box 1 minus box 8):					9

▲ *Enter this total on Form ST-101, page 2, Column F, in box 2.*

STEP 5 — Totals for vendor collection credit calculation

	March 1, 2005 - May 31, 2005 Motor fuel		Diesel motor fuel		
Total sales and self-use for 3/1/05 - 5/31/05:	10 .00		11 .00		
Total self-use for 3/1/05 - 5/31/05:	12 .00		13 .00		Box 14 + box 15
Subtract self-use from total sales and self-use for 3/1/05 - 5/31/05: Box 10 minus box 12 = box 14; Box 11 minus box 13 = box 15	14 .00	+	15 .00	=	16 .00
	June 1, 2005 - February 28, 2006 Motor fuel		Diesel motor fuel		
Total sales and self-use for 6/1/05 - 2/28/06:	17 .00		18 .00		
Total self-use for 6/1/05 - 2/28/06:	19 .00		20 .00		Box 21 + box 22
Subtract self-use from total sales and self-use for 6/1/05 - 2/28/06: Box 17 minus box 19 = box 21; Box 18 minus box 20 = box 22	21 .00	+	22 .00	=	23 .00

▲ *Enter this total on Form ST-101, page 7, Section 1, Part 1, in box 6.*

▲ *Enter this total on Form ST-101, page 7, Section 2, Part 1, in box 15.*

Annual Schedule FR Instructions

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Report transactions for the period March 1, 2005, through February 28, 2006.

Who must file

Vendors selling motor fuel or diesel motor fuel at retail **or** reporting tax on the self-use of these fuels must file Form ST-101.10, *Annual Schedule FR*, to report tax on their taxable sales and purchases of motor fuel or diesel motor fuel during the period covered by the return.

Special notice: Retailers of heating oil only

Do not report your sales and self-use of heating oil on this form. See Form ST-101-I, *Instructions for Form ST-101*, and Form ST-101.3, *Annual Schedule B*, for information on how to report heating oil transactions.

Specific instructions

Identification number and name

Print the sales tax identification number and legal name as shown on Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

STEP 1 — Summary of gallons sold

Taxable gallons sold — Motor fuel

Enter the number of taxable gallons of all types of **motor fuels** sold in New York State during the annual period for which this schedule is being filed. Separate your gallons sold into three categories: Regular, mid-grade, and premium. Include **propane** in the ***Regular*** category, and **aviation gasoline** in the ***Premium*** category.

Taxable gallons sold — Diesel motor fuel

Enter the total number of taxable gallons of diesel motor fuel sold during the annual reporting period.

Non-taxable gallons sold

Enter the combined total of non-taxable gallons of motor fuel (combining regular, mid-grade, and premium) and diesel motor fuel sold during the annual reporting period.

STEP 2 — Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel

Enter the total dollar amount of sales made for all types of motor fuel and for diesel motor fuel (including those **exempt** from sales tax).

To compute gross sales:

1. subtract the sales tax per gallon from the pump price (see Publication 872, *Sales Tax Collection Charts For Motor Fuel or Diesel Motor Fuel Sold at Retail* for detailed instructions);
2. multiply that amount by the number of gallons sold at that price; and
3. add the amounts determined in the preceding step for all pump prices.

Do not include the amount of sales tax collected.

Include motor fuel and diesel motor fuel sales made in New York State (even if for delivery outside New York State) and sales made at business locations outside New York State for delivery into New York State. Do not include sales made at business locations outside New York State for delivery outside New York State.

Total credits against tax on motor fuel and diesel motor fuel

Enter the total amount of the credits that you can identify by jurisdiction and that will be claimed in Step 3 as a subtraction from sales. You must attach substantiation for the credits reported in this box. Do not include the credit for prepaid sales tax on motor fuel and diesel motor fuel, which is claimed in Step 4.

STEP 3 — Calculate sales tax by jurisdiction

Credits

Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Reporting sales and self-use of motor fuel and diesel motor fuel in Column C and Column D

Entries in Column C and Column D must include the total dollar value of both taxable retail sales and self-use of motor fuel and diesel motor fuel for the period covered by this return. Report your taxable sales and self-use on the line for the taxing jurisdiction in which the fuel is delivered to the customer or in which you use it.

- If you make sales of motor fuel or diesel motor fuel at your place of business, you must report the taxable sales on the line for the taxing jurisdiction in which your business is located, and compute the tax on the actual selling price at the rate applicable in that jurisdiction.
- If you deliver motor fuel or diesel motor fuel to the retail customer's place of business, either directly or by common carrier, you must compute the tax on the actual selling price, at the rate in the jurisdiction where the customer is located. Report the sale on the line for that jurisdiction.

Column C — Motor fuel taxable sales and self-use

Report your total sales of motor fuel subject to New York State and local sales taxes, and total purchases subject to tax as a result of self-use.

To compute your **taxable sales** of motor fuel:

1. subtract the sales tax per gallon from the pump price (see Publication 872);
2. subtract the eight cents-per-gallon state gasoline tax; and
3. multiply the result by the number of taxable gallons sold.

This calculation must be done for each jurisdiction and for each pump price of the motor fuel.

To compute **taxable self-use** of motor fuel, multiply your purchase price by the number of gallons you removed from inventory and used (excluding the New York State motor fuel tax per gallon).

Column D — Diesel motor fuel taxable sales and self-use

Report your total sales of **diesel motor fuel** subject to New York State and local sales taxes, and total purchases subject to tax as a result of self-use.

To compute your **taxable sales** of diesel motor fuel:

1. subtract the sales tax per gallon from the pump price (see Publication 872);
2. subtract the eight cents-per-gallon New York State diesel motor fuel tax; and
3. multiply the result by the number of taxable gallons sold.

This calculation must be done for each jurisdiction and for each pump price of the diesel motor fuel.

To compute **taxable self-use** of diesel motor fuel, multiply your purchase price by the number of gallons you removed from inventory and used (excluding any New York State diesel motor fuel tax).

Column F — Sales and use tax

The amount of tax to report for each jurisdiction is the **greater** of the following: The tax computed by multiplying the total of Column C and Column D by the tax rate entered in Column E; or the amount actually collected. Enter the greater amount in Column F.

Total the amounts entered in Column F on pages 1, 2, 3, and 4, and enter in box 1.

STEP 4 — Calculate tax adjustments

Credit for prepaid sales tax (Boxes 2 and 5)

Enter in the appropriate box the total amount of prepaid sales tax either paid by you or included in the price you paid to your supplier for motor fuel and for diesel motor fuel sold or used during the period. (Include all motor fuel and diesel motor fuel sold by you whether or not subject to sales tax* and all motor fuel and diesel motor fuel reported as used during the period.) **Do not** include this credit amount in Step 5 on Form ST-101.

* **Exception:** Registered motor fuel or diesel motor fuel distributors making sales in bulk (that is, sales through a marketing location other than a retail service station) should report the credit for prepaid sales tax on motor fuel or diesel motor fuel sold to exempt purchasers or delivered out of state to their customers on Form FT-945/1045, *Report of Sales Tax Prepayment On Motor Fuel/Diesel Motor Fuel,* Parts I and II, lines 10a and 17a, respectively.

Since regional average retail sales prices are revised yearly and are subject to revision during the year, you may have to compute your credit(s) for prepaid sales tax based on more than one regional average retail sales price. Credit should be taken according to the applicable prepayment stated in the certifications your suppliers gave you.

You must keep records to substantiate the payment of prepaid sales tax to your suppliers for at least three years after filing this return and make these records available upon request by the Commissioner of Taxation and Finance.

Refunds received or requested (Boxes 3 and 6)

Enter in the appropriate box the total amount of any refunds you have requested for the prepaid sales tax reported in boxes 2 and 5. You must include in these boxes all refunds you have requested, whether or not you have received these amounts.

Net credit (Boxes 4, 7, and 8)

For each column, subtract the requested refund amount from the prepaid sales tax amount and enter the difference. Add the net credit for motor fuel from box 4 to the net credit for diesel motor fuel from box 7 and enter the total in box 8.

Adjusted tax (Box 9)

Subtract the amount in box 8, Column F, from the amount in box 1, Column F, and enter the result in box 9. Also enter this adjusted tax amount on Form ST-101, page 2, in box 2.

If the amount of credit in box 8 is greater than the amount of tax in box 1, the adjusted tax amount in box 9 will be negative. You should identify this as a negative amount by preceding it with a minus sign (-).

STEP 5 — Totals for vendor collection credit calculation

You may only take the vendor collection credit against **sales** on which **state** sales tax is due. Purchases subject to tax and fuel for self-use must not be included in the amount on which the credit is computed. Enter the column C amounts for the periods as indicated and subtract your self-use. Enter these totals on Form ST-101, page 7, on the Schedule FR lines (boxes 6 and 15).

Filing this schedule

File a completed Form ST-101.10 and any other attachments with Form ST-101 by the due date. **You do not need to return pages 5 and 6.** Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

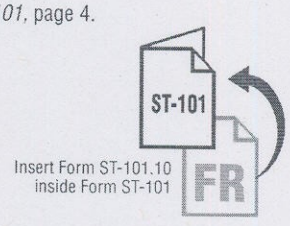
Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-101-I, *Instructions for Form ST-101,* page 4.



Insert Form ST-101.10 inside Form ST-101

(Rev. 12/05)
NYS ST-100.11/ST-101.11/ST-810.11

OS-114 Schedule CT

Schedule for New York Vendors to Report Connecticut Sales Tax

Instructions

1. You may **use OS-114 Schedule CT only** if you have been accepted into the reciprocal tax agreement.
2. You **must file** a return even if no tax is due or no sales were made. Use the preprinted tax schedule mailed to you. File OS-114 Schedule CT with your New York State and Local Sales and Use Tax Return.
3. Return must be postmarked on or before the due date.
4. **Interest and penalty**: See Line Instructions on back.
5. **New owners**: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
6. You **must round off** cents to the nearest whole dollar on your returns and schedules.
7. Send only one check or money order made payable to: **New York State Sales Tax** for the amount shown on Line 14 and the amount due to New York State.

For New York Period Ending ► **February 28, 2006**
Connecticut Tax Registration Number ►
New York Tax Registration Number ►
Federal Employer Identification Number
Due Date **20th day after filing period** shown above
For Department Use Only

☐ Check here if this is an **amended** return.

Rounding: You must round off cents to the nearest whole dollar on your return. If you do not round, DRS will disregard the cents.

1	Gross receipts from sales of goods ►	1		
2	Gross receipts from leases and rentals ►	2		
3	Gross receipts from labor and services ►	3		
4	For future use only ►	4		
5	For future use only ►	5		
6	For future use only ►	6		
7	Total: Add Lines 1 through 6. ►	7		
8	Total deductions: See Deductions on back. ►	8		
9	Balance subject to tax: Subtract Line 8 from Line 7, but not less than zero. ►	9		
10	Gross amount of tax due: Multiply Line 9 by 6% (.06). ►	10		
11	For an amended return only, enter the tax paid on prior return. ►	11		
12	Net amount of tax due: Subtract Line 11 from Line 10. ►	12		
13	For late payment of tax: See Line Instructions on back. Interest ► _____ + Penalty ► _____ = ►	13		
14	Total amount due: Add Line 12 and Line 13. ►	14		

This information is for State of Connecticut purposes only. To change your address or other business information, you must also complete and send **Form DTF-95**, *Business Tax Account Update*, or **Form DTF-96**, *Report of Address Change for Business Tax Accounts*, to New York State.

Check any boxes that apply and provide the information requested:

☐ If you are permanently out of business, enter last business date: _____

☐ New mailing address or trade name:

Enter new mailing address: _____

_____

Enter new trade name: _____

☐ If this is your first return, enter business start date: _____

☐ New physical location: _____
Enter new physical location:
(PO box is not acceptable.) _____

☐ New ownership:
Enter name of new owner: _____

Address of new owner: _____

Date sold: _____

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date
Paid Preparer's Signature	**Paid Preparer's Address**	**Paid Preparer's Telephone No.**
		( )

General Instructions

You may use **Form OS-114 Schedule CT only** if you have completed an *Application for Connecticut/New York State Simplified Sales and Use Tax Reporting* and have been accepted into the reciprocal tax agreement.

If you have any questions, contact the Connecticut Taxpayer Services Division at 860-297-5962 (from anywhere) or 1-800-382-9463 (within Connecticut) or visit the DRS Web site at **www.ct.gov/DRS**

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Address: Verify that your mailing address on the front of the return is correct. If you have changed your mailing address or trade name, check the box and enter your new mailing address or trade name in the space provided.

If you are permanently out of business, check the box and enter your last business day.

If you have changed your **physical location,** check the box and enter your new location in the space provided.

If you are filing an **amended return**, check the box on the return.

New Legislation

- **Residential weatherization products.** A sales tax holiday has been enacted that runs from November 25, 2005, through April 1, 2006.
- Effective July 1, 2005, the exemption for sales of college textbooks is extended to sales to full and part-time students enrolled at private occupational schools.
- Effective October 1, 2005, sales of marine vessel brokerage services provided by marine vessel brokers selling the vessels for the owners are exempt.

Line Instructions

Line 1 Enter total gross receipts from the sale of tangible personal property.

(a) Include in Line 1 receipts from:
- Sales of cigarettes and motor vehicle fuel;
- Tax-exempt sales;
- Total credit sales;
- Federal and state excise taxes and state petroleum products gross earnings tax;
- Sales of heating fuel, electricity, and gas; **and**
- Shipping and delivery charges.

(b) Exclude from Line 1 receipts from:
- Installment payments from conditional or credit sales previously reported;
- Sales and use taxes;
- Sales of real estate; **and**
- Commissions received, except sales agents services.

Line 2 Enter total gross receipts from the leasing and renting of tangible personal property. Include in Line 2 receipts from:
- Royalties or periodic payments received;
- Maintenance charges;
- Cancellation charges;
- Installation charges; **and**
- Shipping and delivery charges.

Line 3 Enter total gross receipts derived from the rendering of all services, including but not limited to:
- Computer and data processing services taxable at 1%;
- Credit information and reporting services;
- Employment agencies and agencies providing personnel services;
- Photographic studio services;
- Stenographic services;
- Telephone answering services;
- Business analysis, management, management consulting, and public relations services, including business analysis, management, or management consulting services rendered by a general partner or an affiliate to a limited partnership; **and**
- Telecommunications services.

Line 7 Add Lines 1 through 6. Enter total.

Line 8 Enter total deductions. See Deductions at right.

Line 9 Subtract Line 8 from Line 7. Enter the difference.

Line 10 Multiply amount entered on Line 9 by the 6% tax rate (.06).

Line 11 For amended returns only, enter the tax paid on any prior return(s) filed for the period.

Line 12 Subtract Line 11 from Line 10. Enter the difference.

Line 13 Interest: If this is a late or amended return, interest is computed at the rate of 1% per month, or fraction of a month, from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

Penalty for failure to pay tax when due: 15% of the tax due or $50, whichever is greater.

Line 14 Add Line 12 and Line 13. Enter total. **Under no circumstances may you offset an overpayment to one state against tax due the other.**

Deductions

You must keep detailed records. Allowable deductions include, but are not limited to:

- **Sales of commercial trucks** (including tractors and semitrailers) with gross vehicle weight rating over 26,000 pounds or operated actively and exclusively for carriage of interstate freight, under a certificate or permit issued by the Interstate Commerce Commission or its successor agency.
- **Sales of food** products for human consumption, vegetable seeds, and food sold through vending machines and sales of certain nonfood products purchased with food stamps. Food does not include alcoholic beverages, soda, candy, gum, tobacco products, or food prepared for immediate consumption at or near the seller's location.
- **Sales of tangible personal property for exclusive use in agricultural production** if a copy of your *Farmer Tax Exemption Permit* is provided.
- **Sales of machinery** and its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing production.
- **Sales of machinery, materials, tools, equipment, and supplies** used predominantly in the **production of printed material** by a commercial printer or in a related printing production process including publishing.
- **Sales for commercial fishing.** Sales of vessels, machinery, or equipment for exclusive use on commercial fishing vessels. Sales of materials, tools, and fuel used directly in commercial fishing.
- **Sales of medicines**, syringes, and needles by prescription.
- **Sales of nonprescription medicines.**
- **Sales to exempt charitable or religious organizations**.
- **Sales to governmental agencies**.
- **Sales of certified items for air or water pollution abatement.** Enter the sales of tangible personal property or supplies to be incorporated into or used and consumed in facilities whose primary purpose is the reduction, control or elimination of air or water pollution, certified as approved for this purpose by the Connecticut Department of Environmental Protection.
- **Trade-ins.** Enter total trade-in allowance on any like-kind item of tangible personal property. All trade-ins, other than motor vehicles, farm tractors, snowmobiles, vessels, aircraft, and certain construction equipment, must be intended for resale.
- **Returned goods taxed at 6%.** Enter goods returned for credit within 90 days of date of sale.
- **Sales of oxygen, blood, artificial devices, crutches, and wheelchairs.** Enter sales of oxygen, blood or blood plasma, prostheses or the sales or repair services of crutches, walkers, wheelchairs, inclined stairway chairlifts, etc., vital life support equipment, and replacement, repair, and enhancement parts for this equipment.
- **Sales of clothing or footwear under $50 each.** This exemption does not apply to purchases of: special clothing or footwear primarily designed for athletic activity or protective use; jewelry, handbags, luggage, wallets, umbrellas, watches, and similar items carried on or about the human body.
- **Sales of cloth and components and yarn** used in the noncommercial production of clothing.
- **Funeral expenses.** Enter sales of caskets used for burials and cremation and the first $2,500 of tangible personal property for each funeral.
- **Materials, tools, fuels, and machinery and equipment** to be used primarily in **manufacturing**, as described in the Manufacturing Recovery Act of 1992. Multiply applicable gross receipts by 50% (.50) and enter.
- **Sales of** machinery, equipment, supplies, tools, and fuel used directly in the **biotechnology industry**.
- **Sales of fabrication labor and repair and maintenance services for vessels.** Vessel means every description of watercraft, other than seaplane.
- **Computer and data processing services**. The tax on computer and data processing services is 1%. Multiply the applicable gross receipts by 83.33% (.8333) and enter. Internet access services are not taxable.
- **Sales to direct payment permit holders.** Direct payment permits allow taxpayers to pay use tax on certain purchases directly to DRS, rather than paying sales or use taxes to vendors.
- **Sales of college textbooks** to full-time or part-time students enrolled at institutions of higher education, with presentation of valid student identification cards. This exemption applies only to new and used books and related workbooks required or recommended for courses. Effective July 1, 2005, the exemption for sales of college textbooks is extended to sales to full and part-time students enrolled at private occupational schools.

EXHIBIT 2-B

SALES TAX FORMS AND PUBLICATIONS

ST-102 SERIES (Quarterly & Annual)

New York State Department of Taxation and Finance

207 Quarterly ST-102

2nd Quarter

New York State and Local Quarterly Sales and Use Tax Return for a Single Jurisdiction

June | July | August

Tax period
June 1, 2006 - August 31, 2006

September 2006

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

20

Due date: Wednesday, September 20, 2006

You will be responsible for penalty and interest if your return is not postmarked by this date.

Name

c/o

Number and street or PO box

City | State | ZIP code

You must file by the due date even if no tax is due; see 1 in instructions.

Sales Tax ID:

Has your address or business information changed? Call the Sales Tax Information Center (see *Need help?* on page 2) to update address information. See 2 in instructions.

Final return? Mark an *X* in the box to the right if you are discontinuing your business and this is your final return; see 3 in instructions. ☐

1 .00

Step 1.

A. Enter total gross sales and services in box 1.

B. Complete columns A–F (general sales).

C. Compute subtotals.

D. Complete columns A–F (ST-102.2, QEZE).

E. Complete columns A–F (ST-102.1, Part 1).

F. Compute totals.

G. Complete columns A–D (ST-102.1, Part 2).

Sales and use taxes — **TOTAL GROSS SALES AND SERVICES (required in box 1)** →

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 (C + D) x E Sales and use taxes due
		.00 +	.00 X	=	
		.00 +	.00 X	=	
		.00 +	.00 X	=	
Column subtotals:		2 .00	3 .00		4
QEZE - ST-102.2	K	.00 +	.00 X	=	
Clothing - ST-102.1, Part 1		.00 +	.00 X	=	
Column totals:		5 .00	6 .00		7
Clothing - ST-102.1, Part 2		.00	.00		

Step 2.

Calculate special taxes due.

Special taxes	Internal code	Column G Taxable receipts	Column H Tax rate	Column J (G x H) Special taxes due
Passenger car rentals	0003	.00 X	5% =	
Information and entertainment services furnished via telephony and telegraphy	7009	.00 X	5% =	
		Total special taxes:		8

Step 3.

Calculate tax credits and advance payments.

Tax credits and advance payments	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	C8888	
Credits against sales or use tax *(see 17 in instructions)*	C	
Advance payments (made with Form ST-330)	A	
Total tax credits and advance payments:		9

Step 4.

Calculate vendor collection credit
Only if you file by Sept. 20, 2006 and pay your taxes in full.

OR

Pay penalty and interest if you file late.

Vendor collection credit — If this return is not filed by 9/20/06 or *Total amount due* is not paid in full, enter *0* in box 10 and go to *Penalty and interest* below.

Internal code: 7702

Box 2 amount $ _____ x State tax rate 4% = $ _____ x Credit rate 3½% = $ _____ *

**In box 10, enter the amount calculated, but not more than $150*

Vendor collection credit 10

Penalty and interest — Penalty and interest are calculated on the amount of tax due. To calculate this amount, add box 7 amount to box 8 amount and subtract box 9 amount. See 21 in instructions.

Penalty and interest 11

Step 5.

Calculate amount due. Must be postmarked by Wednesday, September 20, 2006.

Box 7 amount $ + Box 8 amount $ + Box 11 amount $ = **Amount of tax:**

Box 9 amount $ + Box 10 amount $ = **Minus- Tax credits:**

Total amount due:

Step 6.

Sign and mail this return to:

NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1206
NEW YORK NY 10116-1206

Make check or money order payable to *New York State Sales Tax*. Write on your check your sales tax ID#, *ST-102*, and *8/31/06*.

Printed name of taxpayer _____ Title _____

Signature of taxpayer _____ Date _____ Daytime telephone _____

Printed name of preparer if other than taxpayer _____ Preparer's address _____

Signature of preparer if other than taxpayer _____ and telephone _____

For office use only

ST-102-MN (6/06)

Taxing jurisdictions for the period June 1, 2006, through August 31, 2006

Taxing jurisdiction	Jur. code	Tax rate
New York State only	0021	4%
Albany	0181	8%
Allegany	0221	8½%
Broome	0321	8%
Cattaraugus (outside the following)	0481	8%
Olean (city)	0441	8%
Salamanca (city)	0431	8%
Cayuga (outside the following)	0511	8%
Auburn (city)	0561	8%
Chautauqua	0621	8¼%
Chemung	0711	8%
Chenango (outside the following)	0861	8%
Norwich (city)	0831	8%
Clinton	0911	7¾%
Columbia	1021	8%
Cortland	1131	8%
Delaware	1221	8%
Dutchess	1311	8⅛%
Erie	1451	8¾%
Essex	1521	7¾%
Franklin	1621	8%
Fulton (outside the following)	1791	8%
Gloversville (city)	1741	8%
Johnstown (city)	1751	8%
Genesee	1811	8%
Greene	1911	8%
Hamilton	2011	7%
Herkimer	2111	8%
Jefferson	2221	7¾%
Lewis	2321	7¾%
Livingston	2411	8%
Madison (outside the following)	2511	8%
Oneida (city)	2541	8%
Monroe	2611	8%
Montgomery	2781	8%
Nassau	2811	8⅝%
Niagara	2911	8%
Oneida (outside the following)	3081	9½%
Rome (city)	3091	9½%
Sherrill (city)	3014	9½%
Utica (city)	3016	9½%
Onondaga	3121	8%
Ontario	3291	7%
Orange	3321	8⅛%
Orleans	3481	8%
Oswego (outside the following)	3501	8%
Fulton (city)	3551	8%
Oswego (city)	3561	8%
Otsego	3621	8%
Putnam	3721	7⅞%
Rensselaer	3881	8%
Rockland	3911	8%
St. Lawrence	4091	7%
Saratoga (outside the following)	4111	7%
Saratoga Springs (city)	4131	7%
Schenectady	4241	8%
Schoharie	4321	8%
Schuyler	4411	8%
Seneca	4511	8%
Steuben (outside the following)	4691	8%
Corning (city)	4611	8%
Hornell (city)	4641	8%
Suffolk	4711	8⅝%
Sullivan	4811	7½%
Tioga	4921	8%
Tompkins (outside the following)	5081	8%
Ithaca (city)	5021	8%
Ulster	5111	8%
Warren (outside the following)	5281	7%
Glens Falls (city)	5211	7%
Washington	5311	7%
Wayne	5421	8%
Westchester (outside the following)	5581	7⅜%
Mount Vernon (city)	5521	8⅜%
New Rochelle (city)	6861	8⅜%
White Plains (city)	5561	7⅞%
Yonkers (city)	6511	8⅜%
Wyoming	5621	8%
Yates	5721	8%
New York City [Includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	8051	8⅜%
New York State/MCTD (fuel and utilities)	8061	4⅜%
Sales and purchases subject only to local tax (see instructions) New York City	8071	4%

FOLD

FOLD

☑ Make check payable to ***New York State Sales Tax.***

David Palmquist
100 Elm Street
Albany NY 12203

2971
DATE **September 10, 2006**

PAY TO THE ORDER OF **New York State Sales Tax** $ X,XXX.XX

(your payment amount) DOLLARS

First State Bank

David Palmquist

00-0000000 ST-102 8/31/06

Don't forget your sales tax ID#, ***ST-102,*** and ***8/31/06.***

Don't forget to sign your check

☑ **Please be sure to keep a copy of your completed return for your records.**

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Mail to address below.

PLACE STAMP HERE

After folding, be certain the address below shows through window of return envelope.

NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1206
NEW YORK NY 10116-1206

Special requirements for Form ST-102-A-MN (the manual version of Form ST-102-A):

Only taxpayers who have received Form ST-102-A from the New York State Department of Taxation and Finance may file a substitute version, Form ST-102-A-MN. **All software programs that offer Form ST-102-A-MN must include this eligibility information for the software user.** We do not allow any other sales tax vendors to use Form ST-102-A or ST-102-A-MN as there are strict requirements for use of this limited jurisdiction form.

Please also note that whenever a sales tax rate changes, the corresponding jurisdiction code also changes. You must ensure that you properly list the rates and codes for each quarter and update them whenever the Tax Department changes them. It is your responsibility to obtain and review the Tax Department versions of the forms each filing period and to change your software accordingly.

See Publication 77 for requirements for substitute sales and use tax forms for New York State.

New York State Department of Taxation and Finance

A06 Annual ST-102-A

New York State and Local Annual Sales and Use Tax Return for a Single Jurisdiction

Fiscal Year 2006
Tax period
March 1, 2005 - February 28, 2006

Name
c/o
Number and street or PO box
City / State / ZIP code

March 2006

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

20 **Due date: Monday, March 20, 2006**

You will be responsible for penalty and interest if your return is not postmarked by this date.

You must file by the due date even if no tax is due; see 1 in instructions. Sales tax ID:

Has your address or business information changed? Call the Business Tax Information Center (see *Need help?* on page 2) to update address information. See 2 in instructions.

Final return? Check the box to the right if you are discontinuing your business and this is your final return; see 3 in instructions. ☐

Step 1. Sales and use taxes

TOTAL GROSS SALES AND SERVICES (required in box 1) → 1 .00

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 (C + D) x E Sales and use taxes due
(3/1/05 - 5/31/05)		2a .00	+ .00	x	=
(6/1/05 - 2/28/06)		2b .00	+ .00	x	=
		.00	+ .00	x	=
Column subtotals:		2c .00	3 .00		4
QEZE ST-102.2-A	K	.00	+ .00	x	=
QEZE ST-102.2-A	K	.00	+ .00	x	=
Clothing ST-102.1-A, Part 1 (8/30 - 9/5/05, 1/30 - 2/5/06)		.00	+ .00	x	=
Column totals:		5 .00	6 .00		7
Clothing ST-102.1-A, Part 2 (8/30 - 9/5/05, 1/30 - 2/5/06)		.00	.00		

To complete Step 1, see 4 through 13 in instructions.

Step 2. Calculate tax credits and advance payments.

Tax credits and advance payments	Internal code	Column G Credit amount
Credit for prepaid sales tax on cigarettes	C8888	
Credits against sales or use tax *(see 15 in instructions)*	C	
Advance payments (made with Form ST-330)	A	
Total tax credits and advance payments:		8

Step 3. Calculate vendor collection credit.

Only if you file by March 20, 2006, and pay your taxes in full.

Vendor collection credit If this return is not filed by 3/20/06 or *Total amount due* is not paid in full, enter **0** in box 9 and go to *Penalty and interest* below. Internal code 7702

Box 2a amount (3/1/05 - 5/31/05) $ _____ x State tax rate 4¼% = $ _____ (subtotal a)

Box 2b amount (6/1/05 - 2/28/06) $ _____ x State tax rate 4% = $ _____ (subtotal b)

(add subtotals a and b) $ _____ x Credit rate 3½% = $ _____ *

**In box 9, enter the amount calculated, but not more than $150*

Vendor collection credit 9

or

Pay penalty and interest if you file late.

Penalty and Interest Penalty and interest are calculated on the amount of tax due. To calculate this amount, subtract box 8 amount from box 7 amount. See 19 in instructions.

Penalty and interest 10

Step 4. Calculate amount due. Must be postmarked by Monday, March 20, 2006.

Box 7 amount $	+ Box 10 amount $	=	**Amount of tax:**
Box 8 amount $	+ Box 9 amount $	=	**Minus - Tax credits:**
			Total amount due:

Step 5.

Sign and mail this return to:

NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1206
NEW YORK NY 10116-1206

Make check or money order payable to *New York State Sales Tax*. Write on your check your sales tax ID#, *ST-102-A*, and *FY 2006*.

Printed name of taxpayer _____ Title _____

Signature of taxpayer _____ Date _____ Daytime telephone _____

Printed name of preparer if other than taxpayer _____ Preparer's address _____

Signature of preparer if other than taxpayer _____ and telephone _____

For office use only

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance: is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S and outside Canada : (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

FOLD

☑ Make check payable to ***New York State Sales Tax.***

David Palmquist
100 Elm Street
Albany NY 12203

2971

DATE **March 10, 2006**

PAY TO THE ORDER OF **New York State Sales Tax** $ X,XXX.XX

(your payment amount) DOLLARS

First State Bank

David Palmquist

00-0000000 ST-102-A FY 2006

Don't forget your sales tax ID#, ***ST-102-A,*** and ***FY 2006.***

Don't forget to sign your check

☑ **Please be sure to keep a copy of your completed return for your records.**

FOLD

Mail to address below.

PLACE STAMP HERE

After folding, be certain the address below shows through window of return envelope.

NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1206
NEW YORK NY 10116-1206

EXHIBIT 2-B

SALES TAX FORMS AND PUBLICATIONS

ST-809 SERIES (Part-Quarterly)

New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax Return for Part-Quarterly Filers

Part-Quarterly ST-809

September 2006

Tax period
September 1, 2006 – September 30, 2006

October 2006

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

0707

Sales tax identification number

Legal name *(if no label, print legal name as it appears on the* Certificate of Authority*)*

DBA (doing business as) name

Number and street

City, state, ZIP code

20 Due date:
Friday, October 20, 2006

You will be responsible for penalty and interest if your return is not postmarked by this date.

No tax due? If so, mark an ***X*** in the box to the right and enter your gross sales and services in box 1 of Step 1 below; enter ***none*** in boxes 2 and 3. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return**. See 1 in instructions. ☐

Has your address or business information changed? If so, call the Sales Tax Information Center (see *Need help?* on page 2) to update address information or mark an ***X*** in the box to the right and enter new mailing address on preprinted label above. See 2 in instructions. ☐

Complete Step 1 or Step 2, but not both. See 3 in instructions.

Step 1 of 3 Long method of calculating tax due

1	Enter total gross sales and services *(to nearest dollar; see 4 in instructions)*		1 .00
2	Enter total taxable sales and services *(to nearest dollar; see 5 in instructions)*		2 .00
3	Enter total purchases subject to tax *(to nearest dollar; see 6 in instructions)*		3 .00
4	Sales and use tax *(see 7 in instructions)*	4	
5	Credit for prepaid sales tax *(see 8 in instructions)*	5	
6	Net tax due *(subtract box 5 amount from box 4 amount)*		6
7	Credits not identified *(attachments required, see 9 in instructions)*	7	
8	Advance payments *(see 10 in instructions)*	8	
9	Add box 7 amount to box 8 amount		9
10	Sales and use tax due *(subtract box 9 amount from box 6 amount)*		10
11	Penalty and interest *(see 11 in instructions)*		11
12	**Amount due** *(add box 10 amount to box 11 amount; see 12 in instructions)* **Pay this amount**		12

Step 2 of 3 Short method of calculating tax due

1	Comparable quarter of previous year *(see 13 in instructions)**	1	
2	Tax due *(one-third of box 1 amount)*	2	
3	Credit for prepaid sales tax *(see 14 in instructions)*	3	
4	Net tax due *(subtract box 3 amount from box 2 amount)*		4
5	Credits not identified *(attachments required, see 15 in instructions)*	5	
6	Advance payments *(see 16 in instructions)*	6	
7	Add box 5 amount to box 6 amount		7
8	Sales and use tax due *(subtract box 7 amount from box 4 amount)*		8
9	Penalty and interest *(see 17 in instructions)*		9
10	**Amount due** *(add box 8 amount to box 9 amount; see 18 in instructions)* **Pay this amount**		10

*Include short method adjustment in box 1 (see *Short method adjustment* on page 3 of instructions.)

Locality

Adjustment
$

For office use only

Refer to Form ST-809-I, *Instructions for Form ST-809*, if you have questions or need further help.

Sales tax identification number

0707 **Part-Quarterly**

Step 3 of 3 Sign and mail this return

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

Must be postmarked by **Friday, October 20, 2006,** to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer _____ Title _____

Signature of taxpayer _____ Date ___/___/___ Daytime telephone ( ) _____

Printed name of preparer, if other than taxpayer _____ Preparer identification number

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone ( ) _____

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see **19** *in instructions for the correct address.*

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No

Address envelope to:

NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1208
NEW YORK NY 10116-1208

Yes

Address envelope to:

NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

☑ Make check payable to ***New York State Sales Tax.***

David Sample
100 Elm Street
Albany, NY 12203

2971

DATE October 10, 2006

PAY TO THE ORDER OF New York State Sales Tax $ X,XXX.XX

(your payment amount) DOLLARS

First State Bank

00-0000000 ST-809 9/30/06

David Sample

Don't forget to write your sales tax ID#, ***ST-809,*** and ***9/30/06.***

Don't forget to sign your check.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

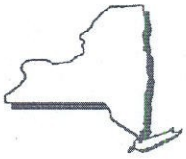
To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.



New York State Department of Taxation and Finance

Part-Quarterly Schedule NJ

For use by vendors located in New York State

ST-809.4
(7/06)

07 **NJ** 0507

Sales tax vendor identification number	Business telephone number
	( )
Name	
DBA	
Street	
City, state, ZIP code	

If you have marked the final return box on your New York State tax return, mark an *X* here also ☐ and attach your New Jersey State Certificate of Authority. If there have been any changes in business information, see instructions on page 2.

Use labeled form. Read instructions carefully before completing this section.

Use this form to report transactions for the period **July 1, 2006**, through **July 31, 2006, only**.

You must file this schedule whether or not there is any New Jersey tax due for this period. Did you deliver any goods or services in New Jersey or make any purchases subject to use tax in New Jersey? If *No*, sign this schedule and attach it to Form ST-809. If *Yes*, complete lines 1, 2, and 3.

Yes ☐
No ☐

Summary of New Jersey taxes due

1	New Jersey sales and use tax due	1	$	
2	New Jersey late filing charge *(see instructions)*	2		
3	Total New Jersey amount due *(add lines 1 and 2)*	3		

Do not transfer the amount shown on line 3 to any other form. Submit only one check or money order to include both this amount and the amount shown on Form ST-809, box 12 (for the long method) or box 10 (for the short method).

For office use only

Amt. applied NY Form ST-809 $ _____

Amt. due from box 12 long or box 10 short $ _____

Attach this schedule to Form ST-809, *New York State and Local Sales and Use Tax Return for Part-Quarterly Filers*. See Form ST-809 for due date and mailing address.

I verify and/or affirm that all tax information on this statement is correct. I am aware that if any of the preceding information provided by me is willfully false, I am subject to punishment.

Signature	Title
Telephone number *(include area code)* ( )	Date

Instructions

Vendor collection credit

The New York State vendor collection credit **does not apply** to sales reported on this schedule.

General instructions

Vendors located in New York State who are registered as monthly filers and who are registered to collect New Jersey sales tax under the New Jersey/New York reciprocal tax agreement must file both Form ST-809.4, *Part-Quarterly Schedule NJ,* and Form ST-809, *New York State and Local Sales and Use Tax Return for Part-Quarterly Filers.*

Complete Form ST-809.4 and attach it to Form ST-809. Send only one check or money order payable to ***New York State Sales Tax*** for the total amount due for both New Jersey (line 3 of this schedule) and New York State (box 12 for the long method or box 10 for the short method on Form ST-809). You must file the return, the schedule, and payment of the taxes due by the due date shown on Form ST-809 for the reporting period.

You may obtain additional instructions for the collection of New Jersey sales tax from the New York State Department of Taxation and Finance (see the address and telephone numbers in the *Need help?* box below).

Specific instructions

Change of address or business information — If you need to update your **sales tax mailing address,** call the Business Tax Information Center (see *Need help?* box below) or enter your correct address on the label we provided. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts,* to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address, (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update.* You can obtain forms through Internet access, fax-on-demand, or by calling one of the telephone assistance numbers listed in the *Need help?* box below. As a multistate filer, you should place an ***M*** next to the form number on Forms DTF-95 or DTF-96 to indicate your multistate filing status.

No New Jersey tax due — If you had no deliveries of goods or services into New Jersey and made no purchases subject to use tax in New Jersey, mark an ***X*** in the appropriate box. Sign and date this schedule, and attach it to your Form ST-809.

Line instructions

Line 1 — Amount of New Jersey sales and use tax due — Enter the total New Jersey sales and use tax due for the month. This includes lessor's use tax due on receipts from certain lease transactions that are to be reported on the chart on Form ST-810.4, *Quarterly Schedule NJ for Part-Quarterly Filers,* page 2. Although you are not required to complete this chart monthly, you must keep records so that you are able to prepare the chart when filing your quarterly return.

Line 2 — New Jersey late filing charge — Enter any interest and penalty due. Any vendor who fails to file Form ST-809.4 or pay the tax due by the due date will be subject to interest and penalty charges as specified under the New Jersey Sales Tax Law as follows:

Interest charges

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or a fraction thereof on the unpaid balance of tax from the original due date to the date of payment. At the end of each calendar year any tax, penalties and interest remaining due will become part of the balance on which interest will be charged.

Penalty charges

A late filing penalty will be assessed at the rate of 5% per month or fraction thereof of the total tax liability, not to exceed 25% of such tax liability, plus $100 for each month or fraction thereof that such return is delinquent.

A late payment penalty will be assessed at the rate of 5% of the balance of tax paid late.

Line 3 — Total New Jersey amount due — Add lines 1 and 2. This is the amount you must pay in addition to the amount due New York State shown in box 12 for the long method or box 10 for the short method on Form ST-809. Send one check or money order payable to ***New York State Sales Tax*** for the total amount due.

Do not transfer the New Jersey amount due to Form ST-809.

Overpayments

If the total New Jersey tax you have paid is greater than the amount you owe, do not subtract the overpayment from the New York State tax due. You must pay the full amount of tax owed New York State and apply for a refund from New Jersey for the amount of overpayment shown on Form ST-809.4. You may do so by sending a letter to: New Jersey Sales Tax, PO Box 273, Trenton NJ 08646-0273.

Under no circumstances may you offset an overpayment to one state against the tax due the other state.

Signature

Sign and date this schedule; attach it to your Form ST-809. See Form ST-809 for the due date and appropriate mailing address.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

(Rev. 07/06)
NYS ST-809.11

OS-114 Schedule CT

Schedule for New York Vendors to Report Connecticut Sales Tax

Instructions

1. You may **use OS-114 Schedule CT only** if you have been accepted into the reciprocal tax agreement.
2. You **must file** a return even if no tax is due or no sales were made. Use the preprinted tax schedule mailed to you. File OS-114 Schedule CT with your New York State and Local Sales and Use Tax Return.
3. Return must be postmarked on or before the due date. Complete the return in blue or black ink only.
4. **Interest and penalty**: See Line Instructions on back.
5. **New owners**: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
6. You **must round off** cents to the nearest whole dollar on your returns and schedules.
7. Send only one check or money order made payable to: **New York State Sales Tax** for the amount shown on Line 14 and the amount due to New York State.

For New York Period Ending ► **July 31, 2006**
Connecticut Tax Registration Number ►
New York Tax Registration Number ►
Federal Employer Identification Number
Due Date **20th day after filing period** shown above
For Department Use Only

☐ Check here if this is an **amended** return.

Rounding: You must round off cents to the nearest whole dollar on your return. If you do not round, DRS will disregard the cents.

1	Gross receipts from sales of goods ►	1		
2	Gross receipts from leases and rentals ►	2		
3	Gross receipts from labor and services ►	3		
4	For future use only ►	4		
5	For future use only ►	5		
6	For future use only ►	6		
7	Total: Add Lines 1 through 6. ►	7		
8	Total deductions: See Deductions on back. ►	8		
9	Balance subject to tax: Subtract Line 8 from Line 7, but not less than zero. ►	9		
10	Gross amount of tax due: Multiply Line 9 by 6% (.06). ►	10		
11	For an amended return only, enter the tax paid on prior return. ►	11		
12	Net amount of tax due: Subtract Line 11 from Line 10. ►	12		
13	For late payment of tax: See Line Instructions on back. Interest ► _____ + Penalty ► _____ = ►	13		
14	Total amount due: Add Line 12 and Line 13. ►	14		

This information is for State of Connecticut purposes only. To change your address or other business information, you must also complete and send **Form DTF-95**, *Business Tax Account Update*, or **Form DTF-96**, *Report of Address Change for Business Tax Accounts*, to New York State.

Check any boxes that apply and provide the information requested:

☐ If you are permanently out of business, enter last business date: _____

☐ New mailing address or trade name:

Enter new mailing address: _____

_____

Enter new trade name: _____

☐ If this is your first return, enter business start date: _____

☐ New physical location: _____
Enter new physical location:
(PO box is not acceptable.) _____

☐ New ownership:
Enter name of new owner: _____

Address of new owner: _____

Date sold: _____

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date
Paid Preparer's Signature	Paid Preparer's Address	Paid Preparer's Telephone No. ( )

General Instructions

You may use **Form OS-114 Schedule CT only** if you have completed an *Application for Connecticut/New York State Simplified Sales and Use Tax Reporting* and have been accepted into the reciprocal tax agreement.

If you have any questions, contact the Connecticut Taxpayer Services Division at 860-297-5962 (from anywhere) or 1-800-382-9463 (within Connecticut) or visit the DRS Web site at **www.ct.gov/DRS**

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Address: Verify that your mailing address on the front of the return is correct. If you have changed your mailing address or trade name, check the box and enter your new mailing address or trade name in the space provided.

If you are permanently out of business, check the box and enter your last business day.

If you have changed your **physical location,** check the box and enter your new location in the space provided.

If you are filing an **amended return**, check the box on the return.

New Legislation

- **Residential weatherization products.** A sales tax holiday has been enacted that runs from June 1, 2006, through June 30, 2007.
- Effective July 1, 2006, the exemptions for aircraft parts and repair service are expanded by removing the limitations to aircraft owned or leased by certificated air carriers and aircraft with a maximum certified takeoff weight of 6,000 pounds or more.

Line Instructions

Line 1 Enter total gross receipts from the sale of tangible personal property.

(a) Include in Line 1 receipts from:
- Sales of cigarettes and motor vehicle fuel;
- Tax-exempt sales;
- Total credit sales;
- Federal and state excise taxes and state petroleum products gross earnings tax;
- Sales of heating fuel, electricity, and gas; **and**
- Shipping and delivery charges.

(b) Exclude from Line 1 receipts from:
- Installment payments from conditional or credit sales previously reported;
- Sales and use taxes;
- Sales of real estate; **and**
- Commissions received, except sales agents services.

Line 2 Enter total gross receipts from the leasing and renting of tangible personal property. Include in Line 2 receipts from:
- Royalties or periodic payments received;
- Maintenance charges;
- Cancellation charges;
- Installation charges; **and**
- Shipping and delivery charges.

Line 3 Enter total gross receipts derived from the rendering of all services, including but not limited to:
- Computer and data processing services taxable at 1%;
- Credit information and reporting services;
- Employment agencies and agencies providing personnel services;
- Photographic studio services;
- Stenographic services;
- Telephone answering services;
- Business analysis, management, management consulting, and public relations services, including business analysis, management, or management consulting services rendered by a general partner or an affiliate to a limited partnership; **and**
- Telecommunications services.

Line 7 Add Lines 1 through 6. Enter total.

Line 8 Enter total deductions. See Deductions at right.

Line 9 Subtract Line 8 from Line 7. Enter the difference.

Line 10 Multiply amount entered on Line 9 by the 6% tax rate (.06).

Line 11 For amended returns only, enter the tax paid on any prior return(s) filed for the period.

Line 12 Subtract Line 11 from Line 10. Enter the difference.

Line 13 **Interest:** If this is a late or amended return, interest is computed at the rate of 1% per month, or fraction of a month, from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

Penalty for failure to pay tax when due: 15% of the tax due or $50, whichever is greater.

Line 14 Add Line 12 and Line 13. Enter total. **Under no circumstances may you offset an overpayment to one state against tax due the other.**

Deductions

You must keep detailed records. Allowable deductions include, but are not limited to:

- **Sales of commercial trucks** (including tractors and semitrailers) with gross vehicle weight rating over 26,000 pounds or operated actively and exclusively for carriage of interstate freight, under a certificate or permit issued by the Interstate Commerce Commission or its successor agency.
- **Sales of food** products for human consumption, vegetable seeds, and food sold through vending machines and sales of certain nonfood products purchased with food stamps. Food does not include alcoholic beverages, soda, candy, gum, tobacco products, or food prepared for immediate consumption at or near the seller's location.
- **Sales of tangible personal property for exclusive use in agricultural production** if a copy of your *Farmer Tax Exemption Permit* is provided.
- **Sales of machinery** and its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing production.
- **Sales of machinery, materials, tools, equipment, and supplies** used predominantly in the **production of printed material** by a commercial printer or in a related printing production process including publishing.
- **Sales for commercial fishing.** Sales of vessels, machinery, or equipment for exclusive use on commercial fishing vessels. Sales of materials, tools, and fuel used directly in commercial fishing.
- **Sales of medicines**, syringes, and needles by prescription.
- **Sales of nonprescription medicines.**
- **Sales to exempt charitable or religious organizations**.
- **Sales to governmental agencies**.
- **Sales of certified items for air or water pollution abatement.** Enter the sales of tangible personal property or supplies to be incorporated into or used and consumed in facilities whose primary purpose is the reduction, control or elimination of air or water pollution, certified as approved for this purpose by the Connecticut Department of Environmental Protection.
- **Trade-ins.** Enter total trade-in allowance on any like-kind item of tangible personal property. All trade-ins, other than motor vehicles, farm tractors, snowmobiles, vessels, aircraft, and certain construction equipment, must be intended for resale.
- **Returned goods taxed at 6%.** Enter goods returned for credit within 90 days of date of sale.
- **Sales of oxygen, blood, artificial devices, crutches, and wheelchairs.** Enter sales of oxygen, blood or blood plasma, prostheses or the sales or repair services of crutches, walkers, wheelchairs, inclined stairway chairlifts, etc., vital life support equipment, and replacement, repair, and enhancement parts for this equipment.
- **Sales of clothing or footwear under $50 each.** This exemption does not apply to purchases of: special clothing or footwear primarily designed for athletic activity or protective use; jewelry, handbags, luggage, wallets, umbrellas, watches, and similar items carried on or about the human body.
- **Sales of cloth and components and yarn** used in the noncommercial production of clothing.
- **Funeral expenses.** Enter sales of caskets used for burials and cremation and the first $2,500 of tangible personal property for each funeral.
- **Materials, tools, fuels, and machinery and equipment** to be used primarily in **manufacturing**, as described in the Manufacturing Recovery Act of 1992. Multiply applicable gross receipts by 50% (.50) and enter.
- **Sales of** machinery, equipment, supplies, tools, and fuel used directly in the **biotechnology industry**.
- **Sales of fabrication labor and repair and maintenance services for vessels.** Vessel means every description of watercraft, other than seaplane.
- **Computer and data processing services**. The tax on computer and data processing services is 1%. Multiply the applicable gross receipts by 83.33% (.8333) and enter. Internet access services are not taxable.
- **Sales to direct payment permit holders.** Direct payment permits allow taxpayers to pay use tax on certain purchases directly to DRS, rather than paying sales or use taxes to vendors.
- **Sales of college textbooks** to full-time or part-time students enrolled at institutions of higher education and private occupational schools, with presentation of valid student identification cards. This exemption applies only to new and used books and related workbooks required or recommended for courses.

EXHIBIT 2-B

SALES TAX FORMS AND PUBLICATIONS

ST-810 SERIES (Part-Quarterly)

New York State Department of Taxation and Finance

Quarterly ST-810

New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers

June	July	August

Tax period
June 1, 2006 – August 31, 2006

Sales tax identification number	
Legal name *(if no label, print legal name as it appears on the* Certificate of Authority*)*	
DBA (doing business as) name	
Number and street	
City, state, ZIP code	

September 2006

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	**20**	21	22	23
24	25	26	27	28	29	30

0607

20 Due date:
Wednesday, September 20, 2006

You will be responsible for penalty and interest if your return is not postmarked by this date.

No tax due?	If so, mark an ***X*** in the box to the right and complete Step 1; in Step 3 on page 3, enter ***none*** in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See **1** in instructions. ... ☐
Multiple locations?	If you are reporting sales tax for more than one business location **and** your identification number does not end in *C*, mark an ***X*** in the box to the right and attach a list of your locations. ☐
Final return?	Mark an ***X*** in the box to the right if you are discontinuing your business and this is your final return; complete this return and the back of your *Certificate of Authority*. Attach the *Certificate of Authority* to the return. See **2** in instructions. ☐
Has your address or business information changed?	If so, call the Sales Tax Information Center (see *Need help?* on page 4 of Form ST-810-I) to update address information or mark an ***X*** in the box to the right and enter new mailing address on preprinted label above. See **3** in instructions. ... ☐

Step 1 of 9 Gross sales and services	Enter total **gross sales and services** (including exempt sales). **Do not include** sales tax in this amount. See **4** in instructions.	1 .00
Step 2 of 9 Do I need to file any additional schedules?	**Need to obtain schedules?** See *Need help?* on page 4 of Form ST-810-I.	

SCHEDULE A — **Form ST-810.2, *Quarterly Schedule A for Part-Quarterly Filers* —** Use to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.

SCHEDULE B — **Form ST-810.3, *Quarterly Schedule B for Part-Quarterly Filers* —** Use to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-810.3-ATT, *Quarterly Schedule B-ATT for Part-Quarterly Filers*, to report sales of these nonresidential utility services made to QEZEs.

SCHEDULE FR — **Form ST-810.10, *Quarterly Schedule FR for Part-Quarterly Filers* —** Use to report **retail sales of motor fuel or diesel motor fuel**, and fuel taken from inventory, as explained in the schedule's instructions.

SCHEDULE H — **Form ST-810.7, *Quarterly Schedule H for Part-Quarterly Filers* —** Use to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use taxes.

SCHEDULE N — **Form ST-810.5, *Quarterly Schedule N for Part-Quarterly Filers* —** Use to report taxes due and sales of certain **services in New York City**. Reminder: Use Form ST-810.5-ATT, *Quarterly Schedule N-ATT for Part-Quarterly Filers*, if you are a provider of parking services in New York City.

SCHEDULE P — **Form ST-810.6, *Quarterly Schedule P for Part-Quarterly Filers* —** Use only if you are a vendor registered to make PrompTax payments of sales and use tax.

SCHEDULE Q — **Form ST-810.9, *Quarterly Schedule Q for Part-Quarterly Filers* —** Use to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.

SCHEDULE T — **Form ST-810.8, *Quarterly Schedule T for Part-Quarterly Filers* —** Use to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-810.8-ATT, *Quarterly Schedule T-ATT for Part-Quarterly Filers*, to report sales of these services made to QEZEs.

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see **5** in instructions.

Refer to Form ST-810-I, *Instructions for Form ST-810*, if you have questions or need help. Please be sure to keep a completed copy of your return for your records.

For office use only

Proceed to Step 3, page 2

 Sales tax identification number | | |

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
Oswego County (outside the following)	OS 3501	.00		.00	8%	
Fulton (city)	FU 3551	.00		.00	8%	
Oswego (city)	OS 3561	.00		.00	8%	
Otsego County	OT 3621	.00		.00	8%	
Putnam County	PU 3721	.00		.00	7⅞%*	
Rensselaer County	RE 3881	.00		.00	8%	
Rockland County	RO 3911	.00		.00	8%	
St. Lawrence County	ST 4091	.00		.00	7%	
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 (outside the following)	ST 4691	.00		.00	8%	
Corning (city)	CO 4611	.00		.00	8%	
Hornell (city)	HO 4641	.00		.00	8%	
Suffolk County	SU 4711	.00		.00	8⅝%*	
Sullivan County	SU 4811	.00		.00	7½%	
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	7⅜%*	
Mount Vernon (city)	MO 5521	.00		.00	8⅜%*	
New Rochelle (city)	NE 6861	.00		.00	8⅜%*	
White Plains (city)	WH 5561	.00		.00	7⅞%*	
Yonkers (city)	YO 6511	.00		.00	8⅜%*	
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 8051	.00		.00	8⅜%*	
New York State/MCTD *(fuel and utilities)*	NE 8061	.00		.00	4⅜%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00		.00	4%	
		.00		.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 .00		11 .00		12
Column totals:		13 .00		14 .00		15

Credit summary — Enter the **total** amount of credits claimed in Step 3 above, and on any attached schedules *(see 12 c)*. |

Step 4 of 9 Calculate special taxes	Internal code	Column G Taxable receipts	× Column H Tax rate	= Column J Special taxes due (G × H)
Passenger car rentals	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00	5%	
Total special taxes:				16

Step 5 of 9 Calculate tax credits and advance payments	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Credits against sales or use tax *(see 16 in instructions)*	C	
Advance payments (including ST-809 and PromptTax payments) *(see 17 in instructions)*	A	
Unclaimed vendor collection credit *(attach Form TR-912)*	UN 7802	
Total tax credits and advance payments:		17

*4⅜% = 0.04375; 8⅛% = 0.08125;
7⅜% = 0.07375; 8⅜% = 0.08375;
7⅞% = 0.07875; 8⅝% = 0.08625

Proceed to Step 6, page 4

Sales tax identification number

0607 Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ _____ + Box 16 amount $ _____ − Box 17 amount $ _____ = **18** _____

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest

You are eligible for **vendor collection credit ONLY** if you file by **September 20, 2006, and** you pay the full amount due with the return. If you are not eligible, enter ***0*** in box 19 and go to **7D**.

7A **If you are not required to file any schedules, start at the asterisk (*) in 7B.**

Schedule B, Part 4, box 3 _____
Schedule B-ATT + _____
Schedule H + _____
Schedule N + _____
Schedule Q + _____
Schedule T-ATT + _____
Total adjustment = _____

7B

Schedule FR, Step 3, box 9 _____
* Form ST-810, page 3, box 13 + _____
Total adjustment from **7A** - _____
Form ST-810, page 3, box 9 - _____
Eligible sales amount *(move to 7C)* = _____

7C

Eligible sales amount from ***7B*** above $ _____ × State tax rate 4% = $ _____ × Credit rate 3½% = $ _____ **

** **In box 19, enter the amount calculated, but not more than $150**

Vendor collection credit VE 7702

19 _____

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

7D Penalty and interest are calculated on the amount in box 18, *Taxes due*. See 22 on page 4 in the instructions.

Penalty and interest

20 _____

Step 8 of 9 Calculate total amount due

Make check or money order payable to ***New York State Sales Tax.*** Write on your check your sales tax ID#, ***ST-810***, and ***08/31/06***.

Total amount due

Final calculation: **Taking vendor collection credit?** Subtract box 19 from box 18. **Paying penalty and interest?** Add box 20 to box 18. _____

Step 9 of 9 Sign and mail this return

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

Must be postmarked by **Wednesday, September 20, 2006,** to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer _____ Title _____

Signature of taxpayer _____ Date ___/___/___ Daytime telephone ( ) _____

Printed name of preparer, if other than taxpayer _____ Preparer Identification number _____

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone ( ) _____

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No

Address envelope to:

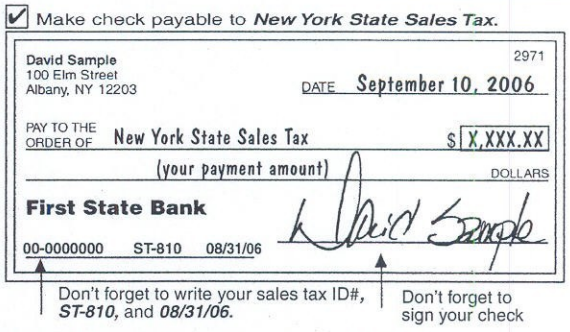
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1208
NEW YORK NY 10116-1208

Yes

Address envelope to:

NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

☑ Make check payable to ***New York State Sales Tax.***



Don't forget to write your sales tax ID#, ***ST-810***, and ***08/31/06***.

Don't forget to sign your check

If you are enrolled in the PromptTax program, please use the preaddressed envelope provided.

Need help?

See Form ST-810-I, *Instructions for Form ST-810*, page 4.

New York State Department of Taxation and Finance

Taxes on Selected Sales and Services in Nassau and Niagara Counties

Food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges

Quarterly Schedule A for Part-Quarterly Filers

File as an attachment to Form ST-810

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with Form ST-810

0607

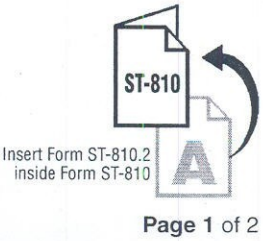
Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Column A **Taxing jurisdiction**	Column B **Type of sale/service**	Column C **Jurisdiction code**	Column D **Taxable sales and services**	Column E × **Tax rate** =	Column F **Sales tax** (D x E)
PART 1 — Nassau County					
Outside city of Long Beach	Food and drink; hotel/motel room occupancy	NA 8289	.00	8⅝%	
City of Long Beach only	Food and drink; hotel/motel room occupancy	LO 8285	.00	8⅝%	
PART 2 — Niagara County					
Outside cities of Lockport and Niagara Falls	Food and drink	NI 2945	.00	8%	
	Hotel/motel room occupancy	NI 2966	.00	8%	
	Admissions, club dues, and cabaret charges	NI 2991	.00	8%	
City of Lockport only	Food and drink	LO 9228	.00	8%	
	Hotel/motel room occupancy	LO 9229	.00	8%	
	Admissions, club dues, and cabaret charges	LO 9230	.00	8%	
City of Niagara Falls only	Food and drink	NI 9216	.00	8%	
	Hotel/motel room occupancy	NI 9215	.00	8%	
	Admissions, club dues, and cabaret charges	NI 9214	.00	8%	
	Column totals (Parts 1 and 2):		.00		

▲ *Include this column total on Form ST-810, page 2, Column C, in box 3.*

▲ *Include this column total on Form ST-810, page 2, Column F, in box 5.*



Quarterly Schedule A for Part-Quarterly Filers Instructions

Taxes on Selected Sales and Services in Nassau and Niagara Counties

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete Form ST-810.2, *Quarterly Schedule A for Part-Quarterly Filers,* if you make sales or provide any of the taxable services listed below in Nassau County or Niagara County, or both, as follows:

- Nassau County — food and drink; hotel/motel room occupancy.
- Niagara County — food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges.

Within these two counties, several cities require separate reporting that affects how tax revenues are distributed. For Nassau County, sales in the city of Long Beach must be reported separately. For Niagara County, sales in the cities of Lockport and Niagara Falls must be reported separately for all three types of services. Individual lines are provided on Form ST-810.2 as required for each city and the remainder of the county.

Examples of taxable sales and services

Food and drink: Include sales by restaurants or taverns of any food and drink; and sales by caterers, delis, hot dog stands, supermarkets, etc., of heated food, sandwiches, or similar restaurant-type prepared foods.

Admissions, club dues, and cabaret charges: Include admission charges to athletic contests, shows, and entertainment events; social and athletic club dues; and charges for cabarets and clubs.

If you must file Form ST-810.2, you must also complete Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers.* Report in Step 3 of Form ST-810 any taxable sales and purchases not reported on this or any other schedule. For example, restaurant and hotel operators must report sales of cigarettes and candy on the appropriate jurisdiction line in Step 3 of Form ST-810.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

PART 1 — Nassau County

Report sales of food and drink, and rents from hotel/motel room occupancy, in Nassau County. List the sales for the city of Long Beach separately from all other sales in Nassau County, as indicated on Form ST-810.2. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

PART 2 — Niagara County

Report sales of food and drink; rents from hotel/motel room occupancy; and admissions charges, club dues, and cabaret charges in Niagara County. List the sales for Niagara County on the lines provided if reporting sales outside Lockport and Niagara Falls. Report the three types of taxable sales for the cities of Lockport and Niagara Falls. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

Column totals

Compute and enter in the appropriate boxes the totals of Columns D and F for all entries in Parts 1 and 2 (combined) and include these column totals on Form ST-810, page 2, Columns C and F, in boxes 3 and 5.

Vendor collection credit

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Currently, all sales reported on Form ST-810.2 are subject to state sales tax and are therefore eligible for the vendor collection credit. These sales will automatically be included in the credit computation when you include the Column D total on Form ST-810, in box 3, as instructed above.

Filing this schedule

File a completed Form ST-810.2 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Sales Tax Information Center:	1 800 698-2909
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-810-I, *Instructions for Form ST-810*, page 4.

2nd Quarter

New York State Department of Taxation and Finance

Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels

Report sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-810.3-ATT, *Quarterly Schedule B-ATT for Part-Quarterly Filers.*

Quarterly Schedule B for Part-Quarterly Filers

File as an attachment to Form ST-810

B

Include with Form ST-810

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

0607

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

Residential utility services, nonresidential utility services, and sales of heating fuels are reported in different parts. Complete Parts 1, 2, and 3 as they apply to you. Enter subtotals in Part 4.

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on page 4).

PART 1

Report sales of **residential** gas, propane in containers of 100 pounds or more, electricity, and steam.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	Column D × **Tax rate** =	Column E **Sales tax** (C × D)
Albany S. D.	AL 0167	.00	3%	
Cohoes S. D.	CO 0147	.00	3%	
Watervliet S. D.	WA 0157	.00	3%	
Allegany County	AL 0209	.00	4½%	
Cattaraugus County (outside the following)	CA L0490	.00	3%	
Olean (city)	OL L0410	.00	3%	
Salamanca (city)	SA L0420	.00	3%	
Cayuga County (outside the following)	CA 0509	.00	4%	
Auburn (city)	AU 0554	.00	4%	
Chautauqua County	CH 0614	.00	4¼%	
Chemung County	CH 0709	.00	4%	
Norwich (city)	NO 0845	.00	3%	
Hudson S. D.	HU 1010	.00	3%	
Cortland County	CO 1123	.00	4%	
Erie County (outside the following)	ER 1449	.00	4¾%	
Lackawanna S. D.	LA 1453	.00	7¾%	
Franklin County	FR 1610	.00	2%	
Gloversville S. D.	GL L1710	.00	3%	
Johnstown S. D. (in Fulton County)	JO L1720	.00	3%	
Batavia S. D.	BA 1860	.00	3%	
Jefferson County (outside the following)	JE L2200	.00	2%	
Watertown S. D.	WA L2270	.00	5%	
Oneida (city)	ON 2515	.00	2%	
Johnstown S. D. (in Montgomery County)	JO L2700	.00	3%	
Glen Cove S. D.	GL 2854	.00	3%	
Long Beach S. D.	LO 2864	.00	3%	
Niagara County (outside the following)	NI L2977	.00	4%	
Niagara Falls S. D.	NI L2999	.00	7%	
Lockport (city)	LO 2939	.00	4%	
Utica S. D.	UT L3050	.00	3%	
Sherrill (city)	SH L3040	.00	1%	
Ontario County	ON 3296	.00	3%	
Middletown S. D.	MI L3310	.00	3%	
Newburgh (city)	NE 3317	.00	3%	

 Sales tax identification number | | |

PART 2

Report sales of coal, fuel oil, and wood (for heating) for **residential** use.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services**	× Column D **Tax rate**	= Column E **Sales tax** (C × D)
Suffolk County	SU 4736	.00	2½%	
Tioga County	TI 4908	.00	3%	
Tompkins County (outside the following)	TO 5003	.00	4%	
Ithaca (city)	IT 5005	.00	4%	
Westchester County (outside the following)	WE 5534	.00	3%	
Mount Vernon (city)	MO 5516	.00	4%	
New Rochelle (city)	NE 6697	.00	3%	
Yonkers (city)	YO 6580	.00	4%	
New York City	NE 5809	.00	4%	
Column totals (Part 2):		.00		

▲ *Include this column total on page 4, Part 4, in box 2.*

▲ *Include this column total on page 4, Part 4, in box 6.*

PART 3

Report sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax**	× Column E **Tax rate** =	Column F **Sales tax** (C + D) × E
Albany S. D.	AL 0187	.00	.00	11%	
Cohoes S. D.	CO 0119	.00	.00	11%	
Watervliet S. D.	WA 0192	.00	.00	11%	
Hudson S. D.	HU 1034	.00	.00	11%	
Lackawanna S. D.	LA 1454	.00	.00	11¾%	
Gloversville S. D. (outside city)	GL 1784	.00	.00	11%	
Gloversville S. D. (inside city)	GL 1783	.00	.00	11%	
Johnstown S. D. (outside city/in Fulton County)	JO 1789	.00	.00	11%	
Johnstown S. D. (inside city/in Fulton County)	JO 1780	.00	.00	11%	
Batavia S. D.	BA 1858	.00	.00	11%	
Watertown S. D.	WA 2286	.00	.00	10¾%	
Johnstown S. D. (in Montgomery County)	JO 2732	.00	.00	11%	
Glen Cove S. D.	GL 8275	.00	.00	11⅝%	
Long Beach S. D.	LO 8288	.00	.00	11⅝%	
Niagara County (outside the following)	NI 2981	.00	.00	8%	
Niagara Falls S. D.	NI 2971	.00	.00	11%	
Lockport (city)	LO 9227	.00	.00	8%	
Utica S. D.	UT 3089	.00	.00	12½%	
Orange County (outside the following)	OR 1379	.00	.00	8⅛%	
Middletown S. D.	MI 1370	.00	.00	11⅛%	
Newburgh (city)	NE 1371	.00	.00	8⅛%	
Port Jervis (city)	PO 1372	.00	.00	8⅛%	
Rensselaer S. D.	RE 3809	.00	.00	11%	
Troy S. D.	TR 3835	.00	.00	10%	
Ogdensburg S. D.	OG 4050	.00	.00	10%	
Schenectady S. D.	SC 4217	.00	.00	11%	
Hornell S. D. (outside city)	HO 4672	.00	.00	10½%	
Hornell S. D. (inside city)	HO 4673	.00	.00	10½%	
New Rochelle S. D.	NE 6688	.00	.00	11⅜%	
White Plains S. D.	WH 5540	.00	.00	10⅞%	
Column totals (Part 3):		.00	.00		

▲ *Include this column total on page 4, Part 4, in box 4.*

▲ *Include this column total on Form ST-810, page 2, Column D, in box 4.*

▲ *Include this column total on page 4, Part 4, in box 7.*

Sales tax identification number

0607 Quarterly Schedule B for Part-Quarterly Filers

PART 4

Summary of Parts 1 through 3: Add together all the parts that have been filled in. Transfer these totals to Form ST-810.

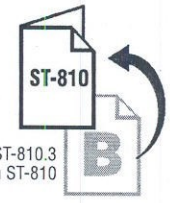
Summary of taxable sales and services	Part 1 Column C	+	Part 2 Column C	=	Vendor collection credit adjustment	+	Part 3 Column C	=	Total taxable sales and services
	1 .00		2 .00		3 .00		4 .00		.00

▲ *Include this amount on Form ST-810, page 4, Step 7A.*

▲ *Include this amount on Form ST-810, page 2, Column C, in box 3.*

Summary of total sales and use tax	Part 1 Column E	+	Part 2 Column E	+	Part 3 Column F	=	Total sales and use tax
	5		6		7		

▲ *Include this amount on Form ST-810, page 2, Column F, in box 5.*



Insert Form ST-810.3 inside Form ST-810

Quarterly Schedule B for Part-Quarterly Filers Instructions

Consumer's Utility and Fuel Taxes for Residential and Nonresidential Gas, Electricity, Refrigeration, and Steam, and Sales of Heating Fuels

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete and file Form ST-810.3, *Quarterly Schedule B for Part-Quarterly Filers,* if you:

- Provide nonresidential utility services in the city school districts (including the counties and cities in which they are located) listed in Part 3 of Form ST-810.3.
- Provide residential energy sources and services subject to tax.
- Are a vendor supplying the above services or are billing tenants on a sub-metering basis.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Report sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) on Form ST-810.3-ATT, *Quarterly Schedule B-ATT for Part-Quarterly Filers.*

If you must file Form ST-810.3, you must also complete Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers.* Report in Step 3 of Form ST-810 any taxable sales and purchases not being reported on this or any other schedule.

Specific instructions

Identification number and name — On the first page, print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

PART 1

Enter in Column C your taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **residential** use, to customers in the school districts and localities that impose the tax, listed in Part 1. Do not report these same sales in Parts 2 or 3 of this form. Multiply Column C by the tax rate in Column D, and enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 1. Also enter these totals in Part 4 above, in boxes 1 and 5.

PART 2

Enter in Column C your taxable sales of coal, fuel oil, and wood for residential heating, in the cities and counties listed in Part 2. Do not report these same sales in Parts 1 or 3 of this form. Multiply the Column C amount by the tax rate in Column D; enter the resulting tax in Column E. After entering information for all jurisdictions required, separately total Columns C and E, and enter the totals in the column total boxes of Part 2. Also enter these totals in Part 4 above, in boxes 2 and 6.

PART 3

Enter in Column C your taxable sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration.

Report in Column D your purchases of the property and services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

For each jurisdiction, multiply the total of Column C and Column D by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Enter the total in the column total boxes of Part 3. Enter Columns C and F totals in Part 4 above, in boxes 4 and 7. Include the Column D total on Form ST-810, page 2, Column D, in box 4.

Note: Include all other sales of gas, propane in containers of 100 pounds or more, electricity, and steam for **nonresidential** use, and all sales of refrigeration in localities not listed in Part 3 of Form ST-810.3, in the amount(s) reported on Form ST-810, in Step 3. Use Form ST-810 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Industrial users who have not paid tax must report their taxable usage of utilities purchased in New York on Form ST-810.3, or on the appropriate jurisdiction line on Form ST-810.

PART 4

Summary — Enter the *Column totals*, if any, from Parts 1, 2, and 3 in boxes 1 through 4 and 5 through 7.

Add boxes 1 and 2, and enter the total in box 3 titled *Vendor collection credit adjustment.* Enter this amount on Form ST-810, page 4, Step 7A, on the Schedule B line. **The sales from Parts 1 and 2 are not eligible for the vendor collection credit** since they are subject only to local sales tax; you must subtract them, on Form ST-810, from the total sales amount reported.

Add boxes 3 and 4, and enter the total amount in the *Total taxable sales and services* box. Include this amount on Form ST-810, page 2, Column C, in box 3.

Add boxes 5, 6, and 7; enter the total in the box titled *Total sales and use tax.* Include the *Total sales and use tax* amount on Form ST-810, page 2, Column F, in box 5.

Filing this schedule

File a completed Form ST-810.3 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Privacy notification and Need help?

See Form ST-810-I, *Instructions for Form ST-810*, page 4.

2nd Quarter

New York State Department of Taxation and Finance

Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

Quarterly Schedule B-ATT for Part-Quarterly Filers

File as an attachment to Quarterly Schedule B

B-ATT

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with *Quarterly Schedule B for Part-Quarterly Filers* (Form ST-810.3)

0607

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

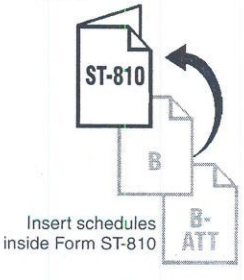
Report sales to a QEZE of **nonresidential** gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales tax** (C + D) × E
Albany S. D.	AL K0165	.00	.00	7%	
Cohoes S. D.	CO K0124	.00	.00	7%	
Watervliet S. D.	WA K0139	.00	.00	7%	
Hudson S. D.	HU K1013	.00	.00	7%	
Lackawanna S. D.	LA K1429	.00	.00	3%	
Gloversville S. D. (outside city)	GL K1786	.00	.00	7%	
Gloversville S. D. (inside city)	GL K1785	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO K1793	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO K1792	.00	.00	7%	
Batavia S. D.	BA K1855	.00	.00	7%	
Watertown S. D.	WA K2282	.00	.00	6¾%	
Johnstown S. D. (in Montgomery County)	JO K2726	.00	.00	3%	
Glen Cove S. D.	GL K8257	.00	.00	7¼%	
Long Beach S. D.	LO K8237	.00	.00	7¼%	
Niagara Falls S. D.	NI K2986	.00	.00	7%	
Lockport (city)	LO K2993	.00	.00	4%	
Utica S. D.	UT K3085	.00	.00	8½%	
Orange County (outside the following)	OR K1392	.00	.00	3¾%	
Middletown S. D.	MI K1382	.00	.00	6¾%	
Newburgh (city)	NE K1386	.00	.00	3¾%	
Port Jervis (city)	PO K1397	.00	.00	3¾%	
Rensselaer S. D.	RE K3814	.00	.00	7%	
Troy S. D.	TR K3833	.00	.00	6%	
Ogdensburg S. D.	OG K4079	.00	.00	6%	
Schenectady S. D.	SC K4258	.00	.00	7%	
Hornell S. D. (outside city)	HO K4643	.00	.00	6½%	
Hornell S. D. (inside city)	HO K4642	.00	.00	6½%	
New Rochelle S. D.	NE K6890	.00	.00	7%	
White Plains S. D.	WH K6543	.00	.00	6½%	
Column totals:		.00	.00		

▲ ***Include this column total on Form ST-810, page 2, Column C, in box 3, and on Form ST-810, page 4, Step 7A, on the Schedule B-ATT line.***

▲ ***Include this column total on Form ST-810, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-810, page 2, Column F, in box 5.***



Insert schedules inside Form ST-810

Quarterly Schedule B-ATT for Part-Quarterly Filers Instructions

Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete and file Form ST-810.3-ATT, *Quarterly Schedule B-ATT for Part-Quarterly Filers,* and Form ST-810.3, *Quarterly Schedule B for Part-Quarterly Filers,* with Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers,* if you:

- Provide nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam that are eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate,* to make eligible purchases exempt from the 4% New York State sales and use tax and the 3/8% tax imposed within the Metropolitan Commuter Transportation District (MCTD).
- Are a QEZE, purchased the above services without payment of tax, and are subject to a local tax listed on this schedule.

If you must file Form ST-810.3-ATT, you must also complete Form ST-810.3 and Form ST-810. Report in Step 3 of Form ST-810 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of these services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-810, page 1, box 1, as part of your *Gross sales and services.* See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE)*, for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Enter in Column C your taxable sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to qualifying exempt customers located in the taxing jurisdictions listed.

If you are a QEZE subject to local tax, report in Column D your purchases of the services listed above that were made without payment of tax.

For each jurisdiction, multiply the total of Column C and Column D by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the Column C total on Form ST-810, page 2, Column C, in box 3. Also transfer this figure to Form ST-810, page 4, Step 7A, on the Schedule B-ATT line. Include the Column D total on Form ST-810, page 2, Column D, in box 4. Include the Column F total on Form ST-810, page 2, Column F, in box 5.

Note: Include all other sales to QEZEs of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam not listed on Form ST-810.3-ATT on the appropriate jurisdiction line on Form ST-810.9, *Quarterly Schedule Q for Part-Quarterly Filers.*

Vendor collection credit

Transfer the Column C total to Form ST-810, page 4, Step 7A, on the Schedule B-ATT line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-810.3-ATT are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-810.3-ATT with Form ST-810.3 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Sales Tax Information Center:	1 800 698-2909
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-810-I, *Instructions for Form ST-810*, page 4.

New York State Department of Taxation and Finance

Quarterly Schedule NJ for Part-Quarterly Filers

For use by vendors located in New York State

ST-810.4
(8/06)

08 **NJ** 0607

Sales tax vendor identification number	Business telephone number
	( )
Name	
DBA	
Street	
City, state, ZIP code	

If you have marked the final return box on your New York State tax return, mark an ***X*** here also ☐ and attach your New Jersey State Certificate of Authority. If there have been any changes in business information, see instructions on page 2.

Use labeled form. Read the instructions carefully before completing this schedule.

Use this form to report transactions for the period **June 1, 2006,** through **August 31, 2006, only.**

Gross sales and services (from Form ST-810, Step 1, box 1) ..... ▶ $

You must file this schedule whether or not there is any New Jersey tax due for this period. Did you deliver any goods or services in New Jersey or make any purchases subject to use tax in New Jersey? If *No,* sign this schedule and attach it to Form ST-810. If *Yes,* complete lines 1 through 13.

Yes ☐
No ☐

Summary of New Jersey taxes due

1 New Jersey gross sales	1	$
2 New Jersey deductions *(see instructions; **entry required to process**)*	2	
3 New Jersey taxable sales *(subtract line 2 from line 1)*	3	
4 New Jersey sales tax rate *(see* Lines 4 and 5 *instructions on page 2)*	4	
5 New Jersey sales tax computed *(**enter total from worksheet Column C, line 5, on page 4**)*	5	
6 New Jersey sales tax collected	6	
7 New Jersey sales tax *(amount from line 5 or line 6, whichever is larger)*	7	
8 New Jersey use tax due	8	
9 Total New Jersey tax due *(add lines 7 and 8)*	9	
10 Monthly payments (ST-809.4) First month + Second month	10	
11 Net New Jersey tax due *(subtract line 10 from line 9; see instructions)*	11	
12 New Jersey late filing charge *(see instructions)*	12	
13 Total New Jersey amount due *(add lines 11 and 12)*	13	

(**Do not transfer** the amount shown on line 13 to any other form. Submit only one check or money order to include both this amount and the amount shown on Form ST-810, Step 8.)

Attach this schedule to Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers.* See Form ST-810 for due date and mailing address.

I verify and/or affirm that all tax information on this statement is correct. I am aware that if any of the preceding information provided by me is willfully false, I am subject to punishment.

Signature	Title
Telephone number *(include area code)* ( )	Date

For office use only

Amt. applied NY $ _____

ST-810, Step 8 $ _____

Instructions

Vendor collection credit

The New York State vendor collection credit **does not apply** to sales reported on this schedule.

General instructions

Vendors located in New York State who are registered to collect New Jersey sales tax under the New Jersey/New York reciprocal tax agreement must file Form ST-810.4, *Quarterly Schedule NJ for Part-Quarterly Filers*, in addition to any other applicable New York State schedules.

Complete Form ST-810.4 and attach it to your Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers*. Send only one check or money order payable to ***New York State Sales Tax*** for the total amount due for both New Jersey (line 13 of this schedule) and New York State (Form ST-810, Step 8). You must file the return, all attached schedules, and payment of the taxes due by the due date shown on Form ST-810 for the reporting period.

You may obtain additional instructions for the collection of New Jersey sales tax from the New York State Department of Taxation and Finance (see the address and telephone numbers in the *Need help?* box on page 3).

Specific instructions

Change of address or business information — If you need to update your **sales tax mailing address**, call the Sales Tax Information Center (see *Need help?* on page 3) or enter your correct address on the label we provided. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can obtain forms through Internet access, fax-on-demand, or by calling one of the telephone assistance numbers listed in the *Need help?* section on page 3. As a multistate filer, you should place an ***M*** next to the form number on Forms DTF-95 or DTF-96 to indicate your multistate filing status.

Gross sales and services — Enter the amount of gross sales and services as reported on Form ST-810, Step 1, box 1 (see instructions for Form ST-810, box 1).

No New Jersey sales — If you had no deliveries of goods or services into New Jersey and made no purchases subject to use tax in New Jersey, mark an ***X*** in the appropriate box. Sign and date this schedule and attach it to your Form ST-810.

Line instructions

Line 1 — New Jersey gross sales — Enter total receipts from all deliveries of goods and services to New Jersey that occurred during the reporting period covered by the schedule. You must report gross sales on the accrual basis and not as collections are made. Include receipts from all sales, rentals, and the use of tangible personal property; all sales of services; and all sales of prepared foods. You must also include exempt transactions.

Line 2 — New Jersey deductions — Enter the total deductions (exempt transactions) from New Jersey gross sales. These deductions include:

- **Exempt sales of tangible personal property** — Total sales of tangible personal property that are specifically exempt from New Jersey sales tax (for example, sales of grocery foods and clothing).
- **Exempt sales of services** — Total charges for services that are not subject to the sales tax (for example, professional services, personal services, etc.). **Do not** include services performed outside New Jersey.
- **Sales covered by certificates** — Receipts from sales of property or services, other than sales of property or services covered above, upon which no tax was collected because the purchaser presented a properly completed exemption certificate. See the instructions on the certificate about its proper use.
- **Returned goods** — Total sales price of merchandise returned by customers on which New Jersey sales tax was collected. Include only the amounts refunded or credited to the customer. Do not include the sales tax collected on this returned merchandise, amounts for returned merchandise that were not subject to sales tax, or amounts that have not been included in reported New Jersey gross sales on any return or Form ST-810.4.
- **Capital improvements** — Total sales of services by contractors that result in capital improvements to real property. Do not enter sales of any other services to real or tangible personal property.

Line 3 — New Jersey taxable sales — Subtract line 2 from line 1. This is the amount of sales subject to New Jersey sales tax.

Lines 4 and 5 — The sales and use tax rate for New Jersey has increased effective July 15, 2006. **Use the worksheet on page 4** to determine the tax liability for sales and use tax due to New Jersey for the period June 1, 2006, through August 31, 2006, only. The tax rate is 6% from June 1, 2006, through July 14, 2006, and 7% from July 15, 2006, through August 31, 2006. To compute the New Jersey sales tax due, see worksheet instructions on page 4.

Line 6 — New Jersey sales tax collected — Enter the amount of New Jersey sales tax that you collected during the reporting period.

Line 7 — New Jersey sales tax — Enter the amount from line 5 or line 6, whichever is larger.

Line 8 — New Jersey use tax due — Use line 8 to report use tax on the market value of any tangible personal property or service used in New Jersey during the quarter that is not specifically exempted from the New Jersey sales tax, but upon which you have paid no New Jersey sales tax.

Line 9 — Total New Jersey tax due — Add lines 7 and 8.

Line 10 — Monthly payments — Enter the amount of the payments submitted with Form ST-809.4 for the first and second months of the quarter.

Line 11 — Net New Jersey tax due — Subtract line 10 from line 9. If this amount is an overpayment, you may not carry the credit forward to your next Form ST-810.4 or use the amount to offset the tax you owe New York State. You must pay the full amount of tax owed New York State and apply for a refund from New Jersey for the amount of overpayment shown on Form ST-810.4 by sending a letter to:

NEW JERSEY SALES TAX
PO BOX 273
TRENTON NEW JERSEY 08646-0273

Line 12 — New Jersey late filing charge — Enter any interest and penalty due. Any vendor who fails to file a Form ST-810.4 or pay the tax due by the due date will be subject to interest and penalty charges as specified under the New Jersey Sales Tax Law as follows:

Interest charges

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or a fraction thereof on the unpaid balance of tax from the original due date to the date of payment. At the end of each calendar year any tax, penalties and interest remaining due will become part of the balance on which interest will be charged.

Penalty charges

A late filing penalty will be assessed at the rate of 5% per month or fraction thereof of the total tax liability, not to exceed 25% of such tax liability, plus $100 for each month or fraction thereof that such return is delinquent.

A late payment penalty will be assessed at the rate of 5% of the balance of tax paid late.

Line 13 — Total New Jersey amount due — Add lines 11 and 12. This is the amount you must pay in addition to the amount due New York State shown on Form ST-810, *Step 8*. Send one check or money order payable to ***New York State Sales Tax*** for the total amount due.

Do not transfer the New Jersey amount due to Form ST-810.

Overpayments

If the total New Jersey tax you have paid is greater than the amount you owe, do not subtract the overpayment from the New York State tax due. You must pay the full amount of tax owed New York State and apply for a refund from New Jersey for the amount of overpayment shown on Form ST-810.4. You may do so by sending a letter to: New Jersey Sales Tax, PO Box 273, Trenton NJ 08646-0273.

Under no circumstances may you offset an overpayment to one state against the tax due the other state.

Signature

Sign and date this schedule; attach it to your Form ST-810. See Form ST-810 for the due date and appropriate mailing address.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Worksheet for New Jersey Sales Tax Calculation (Lines 4 and 5)

Use this worksheet to report transactions for the period June 1, 2006, through August 31, 2006, only.

	Column A Amounts for period 6/1/06 through 7/14/06	Column B Amounts for period 7/15/06 through 8/31/06	Column C Total Column A plus Column B 6/1/06 through 8/31/06
1 New Jersey gross sales			
2 New Jersey deduction *(see worksheet instructions)*			
3 New Jersey taxable sales *(subtract line 2 from line 1)*			
4 New Jersey sales tax rate	.06	.07	
5 New Jersey sales tax computed *(see worksheet instructions)*			

▲ ***Enter this amount on page 1, line 5.***

Notice and worksheet instructions for all vendors

Use this worksheet to compute the amount for line 5 on page 1 *(New Jersey sales tax computed).*

This worksheet must be filled out and a copy must be retained. This worksheet may be necessary to determine the tax liability to New Jersey and must be available for inspection by the Division of Taxation for at least four years. If adequate records have not been kept, the State may estimate the tax liability of the business based on any available information, including external indicators.

Line/Column Instructions

Line 1 – New Jersey Gross Sales

Column A – Enter the total receipts for all deliveries of goods and services to New Jersey that occurred during the period **June 1, 2006, through July 14, 2006.**

Column B – Enter the total receipts for all deliveries of goods and services to New Jersey that occurred during the period **July 15, 2006, through August 31, 2006.**

Column C – Enter the total amount of gross sales from Column A plus Column B on this line.

Line 2 – New Jersey Deductions

Column A – Enter the deductions (exempt transactions) from New Jersey gross sales that were exempt during the period **June 1, 2006, through July 14, 2006.**

Column B – Enter the deductions (exempt transactions) from New Jersey gross sales that were exempt during the period **July 15, 2006, through August 31, 2006.**

Column C – Enter the total amount of deductions from Column A plus Column B on this line. **See page 2 for all allowable deductions.**

Line 3 – New Jersey Taxable Sales

Column A – Subtract line 2 from line 1. This is the amount of sales subject to New Jersey sales tax.

Column B – Subtract line 2 from line 1.

Column C – Subtract line 2 from line 1 and enter the amount on this line.

Line 4 – New Jersey Tax Rate

Column A – Use the tax rate of **6%** for this column for the period **June 1, 2006, through July 14, 2006.**

Column B – Use the tax rate of **7%** for this column for the period **July 15, 2006, through August 31, 2006.**

Column C – Not applicable.

Line 5 – New Jersey Sales Tax Computed

Column A – Multiply the amount on line 3 by line 4 at **6%** for the period **June 1, 2006, through July 14, 2006,** and enter the result on line 5.

Column B – Multiply the amount on line 3 by line 4 at **7%** for the period **July 15, 2006, through August 31, 2006,** and enter the result on line 5.

Column C – Add Columns A and B and enter the total amount of sales tax due on line 5 and on page 1, line 5.

2nd Quarter

New York State Department of Taxation and Finance

Taxes on Selected Sales and Services in New York City Only

Parking, hotel/motel room occupancy, and miscellaneous services

Quarterly Schedule N for Part-Quarterly Filers

File as an attachment to Form ST-810

Include with Form ST-810

0607

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

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) x E
PART 1 — Parking (Attach Schedule N-ATT)								
NYC — Outside Manhattan	NE 8047	1 .00				10⅜%		
NYC — In Manhattan	NE 9034	2 .00				18⅜%		
NYC — In Manhattan — certified exempt residents	NE 6037	3 .00				10⅜%		
NYC — In Manhattan — municipal facilities	NE 9027	4 .00				8%		
PART 2 — Hotel/motel room occupancy								
NYC — Occupancy — 1 through 90 days	NE 8042	5 .00				8⅜%		
NYC — Occupancy — 91 through 180 days	NE 8043	6 .00				4%		
PART 3 — Miscellaneous services								
NYC — Cleaning and maintenance service (fewer than 30 days)	NE 5879	7 .00				8⅜%		
NYC — Cleaning and maintenance service (30 days or more)	NE 5889	8 .00				8⅜%		
NYC — Credit rating and reporting services	NE 5852	9 .00				4%		
NYC — Miscellaneous personal services	NE 5865	10 .00				4%		
NYC — Protective and detective services	NE 5844	11 .00		12 .00		8⅜%		
NYC — Interior decorating and design services	DE 5874	13 .00		14 .00		4⅜%		
Column totals (Parts 1, 2, and 3):		.00		.00				15

▲ *Include this column total on Form ST-810, page 2, Column C, in box 3.*

▲ *Include this column total on Form ST-810, page 2, Column D, in box 4.*

▲ *Include this column total (box 15) in the calculation for box 17 below.*

Column A Taxing jurisdiction **PART 4 — Hotel unit fee**	Column B Jurisdiction code	Column C Total number of days of occupancy *(see instructions)*	×	Column D Fee rate per day	=	Column E Total fee
NYC — Hotel occupancy subject to fee	NE 8035			$1.50		16

▲ *Do not transfer this total to any other form or schedule*

Box 15 + box 16

Total: 17

(Box 15 + box 16 = box 17)

▲ *Include this amount on Form ST-810, page 2, Column F, in box 5*

PART 5 — Calculate vendor collection credit adjustment	
Amount from Part 1, Column C, box 4	.00
Amount from Part 2, Column C, box 6	.00
Amount from Part 3, Column C, box 9	.00
Amount from Part 3, Column C, box 10	.00
Adjustment total:	.00

▲ *Enter this column total on Form ST-810, page 4, Step 7A.*

Insert Form ST-810.5 inside Form ST-810

[ST-810.5 08/06 01/02 2]

Quarterly Schedule N for Part-Quarterly Filers Instructions

Taxes on Selected Sales and Services in New York City Only

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete Form ST-810.5, *Quarterly Schedule N for Part-Quarterly Filers,* if you provide any of the following services in New York City:

- Parking, garaging, or storing of motor vehicles (also file Form ST-810.5-ATT, *Quarterly Schedule N-ATT for Part-Quarterly Filers*).
- Occupancy of hotels/motels and similar establishments.
- Miscellaneous services (see Part 3 for more detailed information).

If you must file Form ST-810.5, you must also complete Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers.* Report in Step 3 of Form ST-810 any taxable sales and purchases not reported on this or any other schedule.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Compute tax — After entering your taxable receipts (sales and services) in Column C as instructed below, multiply Column C by the tax rate in Column E, and enter the resulting tax in Column F.

PART 1 — Parking

If you provide parking, garaging, or storing of motor vehicles in New York City at facilities other than garages that are part of premises occupied solely as private one- or two-family dwellings, you must complete both Part 1 of Form ST-810.5 and Form ST-810.5-ATT. If you provide parking services but did not receive Form ST-810.5-ATT, see *Need help?* below.

New York City — Outside Manhattan: Report receipts (in box 1) from parking services provided in Bronx, Brooklyn (Kings County), Queens, and Staten Island (Richmond County).

New York City — In Manhattan: Report receipts (in box 2) from parking services provided in Manhattan (New York County) other than those reported in boxes 3 and 4.

New York City — In Manhattan — certified exempt residents: Report receipts (in box 3) from parking services provided to Manhattan residents who furnished you with validated certificates of exemption issued by the New York City Department of Finance, taxable at the 10⅜% combined rate.

New York City — In Manhattan — municipal facilities: Report receipts (in box 4) from parking services provided by municipal facilities, taxable at the 8% rate.

PART 2 — Hotel/motel room occupancy

If you operate a hotel, motel, or similar establishment(s) in New York City, report rents from room occupancy as follows:

- Report rents (in box 5) for the first 90 days of room occupancy (subject to a combined state and local sales tax rate of 8⅜%).
- Report rents (in box 6) for the 91st through 180th days of room occupancy (subject to the 4% local tax only).

After 180 consecutive days of occupancy, the room occupant is not required to pay either state or local sales tax on the charge for room occupancy.

All other sales by hotels, motels, and similar establishments (for example, restaurant sales or gift shop sales) subject to state and local sales tax should be reported on Form ST-810, Step 3, or on other appropriate schedules.

PART 3 — Miscellaneous services

If you provide any of the following types of services in New York City, complete Part 3 of Form ST-810.5 as follows:

- Report receipts (in box 7) from interior cleaning and maintenance services contracts for a period of less than 30 days or for occasional cleaning contracts or maintenance (subject to a combined state and local sales tax rate of 8⅜%).
- Report receipts (in box 8) from interior cleaning and maintenance services contracts for a period of 30 days or more (subject to a combined state and local sales tax rate of 8⅜%).
- Report receipts (in box 9) from credit rating and credit reporting services (subject to the 4% local tax only).
- Report receipts (in box 10) from miscellaneous personal services, including beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services, and similar services; and charges from sales of services for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths, and similar establishments (subject to the 4% local tax only).

For the next two services, add the amount in Column C to the amount in Column D, if any, multiply the result by the tax rate in Column E, and enter the result in Column F.

- For protective and detective services, report receipts from sales in box 11 and purchases subject to tax for which tax has not been paid in box 12 (subject to a combined state and local sales tax rate of 8⅜%).
- For interior decorating and design services taxable at the 4⅜% rate, report receipts from sales in box 13 and purchases subject to tax for which tax has not been paid in box 14. These services are not subject to the tax imposed on selected services in New York City, but are subject to the 4% tax imposed by New York State and the ⅜% tax imposed in the Metropolitan Commuter Transportation District (MCTD).

Column totals (Parts 1, 2, and 3)

Enter in the *Column totals* boxes the totals (Parts 1, 2, and 3 combined) of Columns C, D, and F; include the totals of Column C and D on Form ST-810, page 2, Columns C and D, in boxes 3 and 4, respectively.

PART 4 — Hotel unit fee

Determine the number of days of occupancy for each unit in your facility. Add the resulting totals for each unit to determine the total number of days of occupancy subject to the hotel unit fee. Enter this total in Part 4, Column C, *Total number of days of occupancy.* Multiply this number by $1.50 and enter the amount in Part 4, Column E, box 16, *Total fee.* See TSB-M-05(2)S, *Fee on Hotel Occupancy in New York City* for more information.

Total

Add the box 15 amount to the *Total fee* amount in box 16 and enter the result in box 17. Include this amount on Form ST-810, page 2, Column F, in box 5.

PART 5 — Calculate vendor collection credit adjustment

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Any sales that are subject only to local tax must be subtracted from total sales reported on Form ST-810, before the credit can be computed. In Part 5, the local tax only boxes have been listed. Enter the Column C box amounts indicated and total them. Enter this Part 5 adjustment total on Form ST-810, page 4, Step 7A, on the Schedule N line.

Filing this schedule

File a completed Form ST-810.5 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms:	1 800 748-3676
To order forms and publications:	1 800 462-8100
Sales Tax Information Center:	1 800 698-2909
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Privacy notification

See Form ST-810-I, *Instructions for Form ST-810,* page 4.

New York State Department of Taxation and Finance

Taxes on Parking Services in New York City

Quarterly Schedule N-ATT for Part-Quarterly Filers

File as an attachment to Quarterly Schedule N

N-ATT

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006 0607

Include with *Quarterly Schedule N for Part-Quarterly Filers* (Form ST-810.5)

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

• ☐ If you are an **exempt organization,** check here and complete Section A only.

Section A

Complete Section A for each facility you operate. Any address listed must include a ZIP code.

Location I • ☐ Check here if **outside** Manhattan

• Address

• ZIP code

Maximum daily rate •

Licensed vehicle capacity •

Enter below all license numbers for this facility

• •

• •

• •

Location II • ☐ Check here if **outside** Manhattan

• Address

• ZIP code

Maximum daily rate •

Licensed vehicle capacity •

Enter below all license numbers for this facility

• •

• •

• •

Location III • ☐ Check here if **outside** Manhattan

• Address

• ZIP code

Maximum daily rate •

Licensed vehicle capacity •

Enter below all license numbers for this facility

• •

• •

• •

Location IV • ☐ Check here if **outside** Manhattan

• Address

• ZIP code

Maximum daily rate •

Licensed vehicle capacity •

Enter below all license numbers for this facility

• •

• •

• •

Section B

Complete Section B for each facility located within Manhattan. Attach additional photocopied sheets or forms, if needed.

Month	Column A **Weekday*** 18 3/8%	Column B **Weekend**** 18 3/8%	Column C **Monthly** 18 3/8%	Column D **Manhattan residents** 10 3/8%
1	.00	.00	.00	.00
2	.00	.00	.00	.00
3	.00	.00	.00	.00
Total	• .00	• .00	• .00	• .00

* *Weekday* means Monday through Friday. ** *Weekend* means Saturday and Sunday.

Quarterly Schedule N-ATT for Part-Quarterly Filers Instructions

Taxes on Parking Services in New York City

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete Form ST-810.5-ATT, *Quarterly Schedule N-ATT for Part-Quarterly Filers*, and Form ST-810.5, *Quarterly Schedule N for Part-Quarterly Filers,* if you are required to collect tax on the services of parking, garaging, or storing of motor vehicles in New York City.

All exempt organizations and vendors whose facilities are located outside Manhattan must complete only *Section A* of Form ST-810.5-ATT. Vendors conducting business in Manhattan must complete both Sections A and B of Form ST-810.5-ATT.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers*, or on your business's *Certificate of Authority* for sales and use tax.

Exempt organizations — Check the box beneath the identification number and name boxes, and complete *Section A*.

Other parking providers — There are spaces for four different locations to be listed in both Sections A and B. If you need to report for more than four facilities, photocopy this form or request additional copies (see *Need help?* below if you need to obtain forms).

Section A — All New York City locations

The *maximum daily rate* indicated in *Section A* refers to the cost of keeping a vehicle in a garage all day, not including overnight, as on file with the New York City Department of Consumer Affairs (DCA). The *licensed vehicle capacity* refers to the capacity most recently authorized by the DCA. The *license number* refers to the license the DCA issued for the facility. If the DCA has issued more than one license for the facility, the vendor must list every license number issued for that location. If the facility is not **required** to be licensed, this area should be left blank, but vehicle capacity **must** be shown.

Complete the information requested in *Section A* for every New York City facility you operate, whether the facility is located inside or outside Manhattan. Check the box in *Section A* if your facility is located **outside Manhattan**, and fill in the **complete address, including the ZIP code**. If your facility is not required to be licensed by the DCA, complete the rest of *Section A,* and enter your vehicle capacity in the section marked *Licensed vehicle capacity*.

Do **not** check the box in *Section A* if your facility is located **in Manhattan**, but complete the remainder of *Section A* and all of *Section B*. You **must** complete *Section B* if your facility is located in Manhattan.

Section B — Manhattan locations

Complete *Section B* if your facility is located in Manhattan. You must report the Manhattan parking receipts separately by category and tax rate for each facility (weekday sales, weekend sales, monthly sales, and Manhattan resident sales).

Enter in Column A the total weekday (Monday through Friday) receipts taxed at 18⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column A.

Enter in Column B the total weekend (Saturday and Sunday) receipts taxed at 18⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column B.

Enter in Column C the total monthly receipts for **nonresident** parking purchased on a monthly (or longer term) basis taxed at 18⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column C.

Enter in Column D the total monthly receipts for **Manhattan residents** parking taxed at 10⅜% for each month of the quarter. Add the three monthly totals and enter the quarterly total on the total line in Column D.

The total receipts reported in Columns A, B, and C represent the Manhattan receipts subject to tax at 18⅜%. Report the Manhattan receipts subject to tax at 10⅜% in Column D.

The combined totals for Columns A, B, and C in *Section B* for all locations must equal the taxable receipts reported on Form ST-810.5, Part 1, Column C, box 2.

The grand total from Column D in *Section B* for all locations must equal the amount reported on Form ST-810.5, Part 1, Column C, box 3.

Filing this schedule

File a completed Form ST-810.5-ATT with Form ST-810.5 and any other attachments to Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

A parking facility operator's regular sales and compensating use tax return will be deemed incomplete and not filed unless a properly completed Form ST-810.5-ATT is submitted for each separate parking facility. **Any address listed on Form ST-810.5-ATT must include a ZIP code.**

If the operator's return is deemed not filed, the statute of limitations that limits the time to assess additional sales and compensating use tax does not begin to run (that is, additional taxes for the period may be assessed at any time).

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

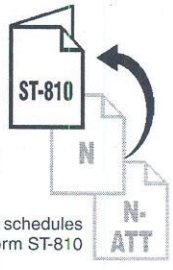
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-810-I, *Instructions for Form ST-810,* page 4.



Insert schedules inside Form ST-810

2nd Quarter

New York State Department of Taxation and Finance

Sales and Use Tax PrompTax Payments

Quarterly Schedule P for Part-Quarterly Filers

File as an attachment to Form ST-810

P

Include with Form ST-810

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

0607

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

Enter the appropriate information below for each PrompTax payment *(see instructions on back)*.

Month due		Reporting period	Payment applicable to previous quarter	Payments applicable to current quarter	Balance to be included in the next scheduled PrompTax payment
June	1a	5/23/06 through 5/31/06	1a		
	1b	6/1/06 through 6/22/06		1b	
July	2a	6/23/06 through 6/30/06		2a	
	2b	7/1/06 through 7/22/06		2b	
August	3a	7/23/06 through 7/31/06		3a	
	3b	8/1/06 through 8/22/06		3b	
	4	Total current quarter prepayments *(add lines 1b through 3b)*		4	

▲ *Include this amount on Form ST-810, page 3, Column K, Step 5,* Advance payments.

Note: Complete Form ST-810 and return to this schedule to complete line 5 below.

September	5	8/23/06 through 8/31/06 *(from Form ST-810, Step 8,* Total amount due*)*	5

▲ *Include this amount in your PrompTax payment due in September.*

Note: Do not pay this amount with your return. Include this amount as the 8/23/06 through 8/31/06 portion of your PrompTax payment due in September. If the total amount due is an overpayment, enter ***0*** in box 5. You may either claim a credit for this overpayment on your next return or apply for a refund *(see instructions on back)*.

STOP

Form ST-810, including Form ST-810.6, must be filed by the due date identified at the top of this schedule. **Do not delay** filing your return even if your next PrompTax payment has not yet been remitted. For more information, see Form ST-810-I, *Instructions for Form ST-810*.

ST-810

Insert Form ST-810.6 inside Form ST-810

P

[ST-810.6 08/06 01/02 1]

Quarterly Schedule P for Part-Quarterly Filers Instructions

Sales and Use Tax
PrompTax Payments

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Any vendor who is registered to make PrompTax payments of sales tax must file Form ST-810.6, *Quarterly Schedule P for Part-Quarterly Filers*. If you are a vendor who is required to remit monthly PrompTax payments for prepaid sales tax on motor fuel and diesel motor fuel **and** sales tax, you must report and remit each tax type separately. You may use Form ST-810.6 **only** to report the PrompTax payment of sales tax. Use Form FT-945/1045-A, *Monthly Schedule FT,* to report PrompTax payments of prepaid sales tax on motor fuel and diesel motor fuel.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

Report on lines 1a through 3b the amount you remitted for the period indicated. Your monthly PrompTax payment is due on the third business day after the 22nd day of each month.

Payment applicable to previous quarter

Line 1a — Enter your PrompTax payment made in the month of June for the period 5/23/06 through 5/31/06.

Payments applicable to current quarter

Line 1b — Enter your PrompTax payment made in the month of June for the period 6/1/06 through 6/22/06.

Line 2a — Enter your PrompTax payment made in the month of July for the period 6/23/06 through 6/30/06.

Line 2b — Enter your PrompTax payment made in the month of July for the period 7/1/06 through 7/22/06.

Line 3a — Enter your PrompTax payment made in the month of August for the period 7/23/06 through 7/31/06.

Line 3b — Enter your PrompTax payment made in the month of August for the period 8/1/06 through 8/22/06.

Line 4 — **Total current quarter prepayments –** Add boxes 1b through 3b. This amount **must** equal your total PrompTax payments made for the current quarter. Include this amount on Form ST-810, page 3, Column K, Step 5, *Advance payments*.

Balance to be included in the next scheduled PrompTax payment

Line 5 — Enter the amount from Form ST-810, Step 8, *Total amount due.* **Do not** pay this amount with your return. Include this amount as the 8/23/06 through 8/31/06 portion of your PrompTax payment due in September. If the total amount due is an overpayment, enter ***0*** in this box. You may either claim a credit for this overpayment on your next return or file Form AU-11, *Application for Credit or Refund of Sales or Use Tax,* to apply for a refund.

Vendor collection credit

The vendor collection credit **does not apply** to payments reported on this schedule.

Filing this schedule

File a completed Form ST-810.6 and any other attachments with Form ST-810 by the due date. **Do not delay** filing your return even if your next PrompTax payment has not yet been remitted. Please be sure to keep a copy of your completed return for your records.

Need help? (for PrompTax filers only)

PrompTax Internet access: *www.nystax.gov/prompt*

PrompTax fax: (518) 435-2951

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
PrompTax Customer Service Center: 1 800 338-0054
From areas outside the U.S. and outside Canada: (518) 485-6800

Privacy notification

See Form ST-810-I, *Instructions for Form ST-810,* page 4.

New York State Department of Taxation and Finance

Report of Clothing and Footwear Sales Eligible for Exemption

Quarterly Schedule H

File as an attachment to Form ST-810

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

Include with Form ST-810

0607

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

Who must file

Complete Form ST-810.7, *Quarterly Schedule H for Part-Quarterly Filers,* if you file Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers,* and you sold any clothing or footwear eligible for exemption from the state sales and use tax.

Clothing and footwear eligible for exemption means clothing and footwear for humans that sold for less than $110 per item and was exempt from the 4% state sales and use tax.

Items eligible for exemption include athletic clothing, as well as fabric, thread, yarn, buttons, snaps, hooks, zippers, and other items used to make or repair clothing, that became part of the clothing.

For a detailed list of eligible clothing and footwear, see TSB-M-06(6)S, *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006).*

The following items are not eligible for exemption:

- Clothing and footwear that sold for $110 or more per item.
- Costumes or rented formal wear.
- Items made from pearls, precious or semi-precious stones, jewels, or metals, or imitations thereof, that are used to make or repair clothing eligible for exemption.
- Athletic equipment.
- Protective devices, such as motorcycle helmets.

Local taxing jurisdictions in the state also may elect to exempt sales of eligible clothing and footwear from their local tax rate. For a listing of jurisdictions that exempted the local tax during this period, see Publication 718-C, *Local Sales and Use Tax Rates on Clothing and Footwear.*

If a local jurisdiction does not elect to exempt these sales, tax will be charged at the local rate only.

Sales of clothing and footwear not eligible for exemption are subject to both state and local taxes and should be reported on the appropriate jurisdiction lines on Form ST-810.

Note: Sales in Chautauqua County of clothing and footwear, and items used to make or repair clothing costing $110 or **more** per item or pair are subject to the state's 4% sales and use taxes. Report these sales on Form ST-810, page 2, on the *New York State only* 4% tax rate line. For more information, see TSB-M-06(6)S and TSB-M-06(6.1)S, *Sales and Use Tax Exemption of Clothing and Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006) (Exemption within counties and cities).*

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

PART 1 — Sales made in jurisdictions that do not charge the local tax

You must complete Part 1, even though you owe no tax on these sales. Each location listed in Part 1 relies on the information reported to make important tax decisions.

Column C — Sales eligible for exemption — Report in Column C sales of eligible clothing and footwear for each jurisdiction on the appropriate line.

After entering information for all jurisdictions required, add the amounts in Column C and enter the total in the column totals box of Part 1, on page 2. Include this amount on Form ST-810, page 1, box 1, *Gross sales and services.* Do not transfer this amount to any other form or schedule.

Column D — Purchases eligible for exemption — Report in Column D purchases of eligible clothing and footwear for each jurisdiction on the appropriate line. (Do not include purchases for resale.)

After entering information for all jurisdictions required, add the amounts in Column D and enter the total in the column totals box of Part 1, on page 2.

PART 2 — Sales made in jurisdictions that charge the local tax

Column C — Sales subject to tax — Report in Column C sales of eligible clothing and footwear for each jurisdiction on the appropriate line. (Do not include these amounts on the individual jurisdiction lines on Form ST-810.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on Form ST-810, page 2, Column C, in box 3. Also transfer the Column C total to Form ST-810, page 4, Step 7A, on the Schedule H line. (See *Vendor collection credit* below.)

Column D — Purchases subject to tax — Report in Column D purchases of eligible clothing and footwear that are subject to use tax for each jurisdiction on the appropriate line. (Do not include purchases for resale.)

Total Column D and enter the amount in box 8. Include this amount on Form ST-810, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

Total Column F and enter the amount in box 9. Include this amount on Form ST-810, page 2, Column F, in box 5.

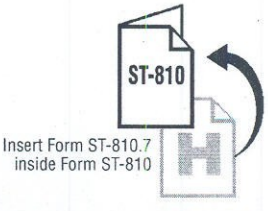
Vendor collection credit

Transfer the Column C total in Part 2 to Form ST-810, page 4, Step 7A, on the Schedule H line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-810.7 are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-810.7 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert Form ST-810.7 inside Form ST-810

 Sales tax identification number | | |

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C **Sales subject to tax** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales and use tax** (C + D) × E
Madison County (outside the following)	**Report sales made in Madison County, outside the city of Oneida, in Part 1.**				
Oneida (city)	ON H2528	.00	.00	2%	
Monroe County	MO H2609	.00	.00	4%	
Montgomery County	MO H2785	.00	.00	4%	
Nassau County	NA H8277	.00	.00	4⅝%	
Niagara County	NI H2973	.00	.00	4%	
Oneida County (outside the following)	ON H3015	.00	.00	5½%	
Rome (city)	RO H3017	.00	.00	5½%	
Sherrill (city)	SH H3018	.00	.00	4½%	
Utica (city)	UT H3019	.00	.00	5½%	
Onondaga County	ON H3115	.00	.00	4%	
Ontario County	ON H3285	.00	.00	3%	
Orange County	OR H1355	.00	.00	4⅛%	
Orleans County	OR H3476	.00	.00	4%	
Oswego County (outside the following)	OS H3595	.00	.00	4%	
Fulton (city)	FU H3535	.00	.00	4%	
Oswego (city)	OS H3546	.00	.00	4%	
Otsego County	OT H3617	.00	.00	4%	
Putnam County	PU H3706	.00	.00	3⅞%	
Rockland County	RO H3923	.00	.00	4%	
St. Lawrence County	ST H4080	.00	.00	3%	
Saratoga County (outside the following)	SA H4135	.00	.00	3%	
Saratoga Springs (city)	SA H4125	.00	.00	3%	
Schenectady County	SC H4255	.00	.00	4%	
Schoharie County	SC H4312	.00	.00	4%	
Seneca County	SE H4510	.00	.00	4%	
Steuben County (outside the following)	ST H4686	.00	.00	4%	
Corning (city)	CO H4618	.00	.00	4%	
Hornell (city)	HO H4650	.00	.00	4%	
Suffolk County	SU H4733	.00	.00	4⅝%	
Sullivan County	SU H4803	.00	.00	3½%	
Tompkins County (outside the following)	TO H5004	.00	.00	4%	
Ithaca (city)	IT H5009	.00	.00	4%	
Ulster County	UL H5132	.00	.00	4%	
Warren County (outside the following)	WA H5295	.00	.00	3%	
Glens Falls (city)	GL H5215	.00	.00	3%	
Washington County	WA H5305	.00	.00	3%	
Westchester County (outside the following)	WE H5545	.00	.00	3⅜%	
Mount Vernon (city)	MO H5547	.00	.00	4⅜%	
New Rochelle (city)	NE H6899	.00	.00	4⅜%	
White Plains (city)	WH H5548	.00	.00	3⅞%	
Yonkers (city)	YO H6570	.00	.00	4⅜%	
Wyoming County	WY H5606	.00	.00	4%	
Yates County	YA H5710	.00	.00	4%	
Column subtotals from page 2, box 1, 2, and 3:		4 .00	5 .00		6
Column totals (Part 2):		7 .00	8 .00		9
		▲ *Include this amount on Form ST-810, page 2, Column C, in box 3, and on Form ST-810, page 4, Step 7A, on the Schedule H line.*	▲ *Include this amount on Form ST-810, page 2, Column D, in box 4.*		▲ *Include this amount on Form ST-810, page 2, Column F, in box 5.*

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired:
If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

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Privacy notification

See Form ST-810-I, *Instructions for Form ST-810*, page 4.

New York State Department of Taxation and Finance

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services

Report sales of these services to a Qualified Empire Zone Enterprise (QEZE) on Form ST-810.8-ATT, *Quarterly Schedule T-ATT for Part-Quarterly Filers.*

Quarterly Schedule T for Part-Quarterly Filers

File as an attachment to Form ST-810

Include with Form ST-810

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

0607

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Report sales and purchases subject to tax on telephone services, telephone answering services, and telegraph services *(see instructions on back).*

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	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) x E
Albany S. D.	AL 0188	.00	.00	11%	
Cohoes S. D.	CO 0149	.00	.00	11%	
Watervliet S. D.	WA 0193	.00	.00	11%	
Hudson S. D.	HU 1036	.00	.00	11%	
Lackawanna S.D.	LA 1456	.00	.00	11¾%	
Gloversville S. D. (outside city)	GL 1788	.00	.00	11%	
Gloversville S. D. (inside city)	GL 1787	.00	.00	11%	
Johnstown S. D. (outside city/in Fulton County)	JO 1796	.00	.00	11%	
Johnstown S. D. (inside city/in Fulton County)	JO 1794	.00	.00	11%	
Batavia S. D.	BA 1859	.00	.00	11%	
Watertown S. D.	WA 2287	.00	.00	10¾%	
Johnstown S. D. (in Montgomery County)	JO 2734	.00	.00	11%	
Glen Cove S. D.	GL 8276	.00	.00	11⅝%	
Long Beach S. D.	LO 8290	.00	.00	11⅝%	
Niagara County (outside the following)	NI 2921	.00	.00	8%	
Niagara Falls S. D.	NI 9203	.00	.00	11%	
Lockport (city)	LO 9232	.00	.00	8%	
Utica S. D.	UT 3088	.00	.00	12½%	
Orange County (outside the following)	OR 1373	.00	.00	8⅛%	
Middletown S. D.	MI 1374	.00	.00	11⅛%	
Newburgh (city)	NE 1376	.00	.00	8⅛%	
Port Jervis (city)	PO 1377	.00	.00	8⅛%	
Rensselaer S. D.	RE 3810	.00	.00	11%	
Troy S. D.	TR 3854	.00	.00	10%	
Ogdensburg S. D.	OG 4052	.00	.00	10%	
Schenectady S. D.	SC 4226	.00	.00	11%	
Hornell S. D. (outside city)	HO 4674	.00	.00	10½%	
Hornell S. D. (inside city)	HO 4677	.00	.00	10½%	
New Rochelle S. D.	NE 6689	.00	.00	11⅜%	
White Plains S. D.	WH 5546	.00	.00	10⅞%	
Column totals:		.00	.00		

▲ ***Include this column total on Form ST-810, page 2, Column C, in box 3.***

▲ ***Include this column total on Form ST-810, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-810, page 2, Column F, in box 5.***

Quarterly Schedule T for Part-Quarterly Filers Instructions

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services.

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete and file Form ST-810.8, *Quarterly Schedule T for Part-Quarterly Filers,* if you:

- Provide telephone and telegraph service (including residential service) in the city school districts (including the counties and cities in which they are located) listed on Form ST-810.8.
- Purchased the above services or property without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

Sales of the above services to a Qualified Empire Zone Enterprise (QEZE) are reported on Form ST-810.8-ATT, *Quarterly Schedule T-ATT for Part-Quarterly Filers.*

If you must file Form ST-810.8, you must also complete Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers.* Report in Step 3 of Form ST-810 any taxable sales and purchases not being reported on this or any other schedule.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Enter in Column C your taxable sales of telephone services (including telephone answering services) or telegraph services to customers located in the taxing jurisdictions listed. Report in Column D your purchases of the services listed above that were made without payment of tax (under direct payment permits, exempt purchase certificates, or otherwise).

For each jurisdiction, add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the column totals on Form ST-810, per column instructions on page 1 of this schedule.

Note: Include all other sales of telephone services, telephone answering services, or telegraph services in localities not listed on Form ST-810.8, in the amount reported on Form ST-810, in Step 3. Use Form ST-810 (or other schedules) for reporting other purchases subject to tax upon which the tax has not been paid. Users who have not paid tax must report their taxable usage of utilities purchased in New York on Form ST-810.8, or on the appropriate jurisdiction line on Form ST-810.

Vendor collection credit

You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Currently, all sales reported on Form ST-810.8 are subject to state sales tax and are therefore eligible for the vendor collection credit. These sales will automatically be included in the credit computation when you include the Column C total on Form ST-810, in box 3, as instructed on page 1 of this schedule.

Filing this schedule

File a completed Form ST-810.8 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

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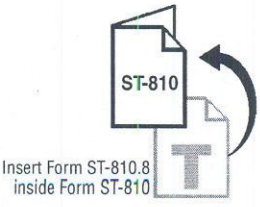
Privacy notification

See Form ST-810-I, *Instructions for Form ST-810,* page 4.



2nd Quarter

New York State Department of Taxation and Finance

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)

Quarterly Schedule T-ATT for Part-Quarterly Filers

File as an attachment to Quarterly Schedule T

T-ATT

Include with *Quarterly Schedule T for Part-Quarterly Filers* (Form ST-810.8)

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

0607

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

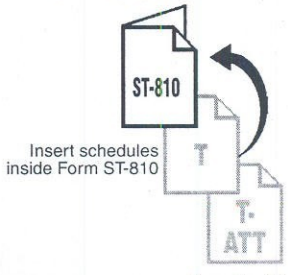
Report sales to, and purchases by, a QEZE subject to tax on telephone services, telephone answering services, and telegraph services.

Column A **Taxing jurisdiction** (S. D. = School District; jurisdictions are listed in county order)	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) x E
Albany S. D.	AL K0163	.00	.00	7%	
Cohoes S. D.	CO K0126	.00	.00	7%	
Watervliet S. D.	WA K0134	.00	.00	7%	
Hudson S. D.	HU K1015	.00	.00	7%	
Lackawanna S. D.	LA K1432	.00	.00	3%	
Gloversville S. D. (outside city)	GL K1755	.00	.00	7%	
Gloversville S. D. (inside city)	GL K1765	.00	.00	7%	
Johnstown S. D. (outside city/in Fulton County)	JO K1775	.00	.00	7%	
Johnstown S. D. (inside city/in Fulton County)	JO K1795	.00	.00	7%	
Batavia S. D.	BA K1857	.00	.00	7%	
Watertown S. D.	WA K2284	.00	.00	6¾%	
Johnstown S. D. (in Montgomery County)	JO K2727	.00	.00	3%	
Glen Cove S. D.	GL K8256	.00	.00	7¼%	
Long Beach S. D.	LO K8236	.00	.00	7¼%	
Niagara Falls S. D.	NI K2990	.00	.00	7%	
Lockport (city)	LO K2995	.00	.00	4%	
Utica S. D.	UT K3087	.00	.00	8½%	
Orange County (outside the following)	OR K1394	.00	.00	3¾%	
Middletown S. D.	MI K1384	.00	.00	6¾%	
Newburgh (city)	NE K1388	.00	.00	3¾%	
Port Jervis (city)	PO K1399	.00	.00	3¾%	
Rensselaer S. D.	RE K3816	.00	.00	7%	
Troy S. D.	TR K3853	.00	.00	6%	
Ogdensburg S. D.	OG K4076	.00	.00	6%	
Schenectady S. D.	SC K4220	.00	.00	7%	
Hornell S. D. (outside city)	HO K4655	.00	.00	6½%	
Hornell S. D. (inside city)	HO K4656	.00	.00	6½%	
New Rochelle S. D.	NE K6892	.00	.00	7%	
White Plains S. D.	WH K6549	.00	.00	6½%	
Column totals:		.00	.00		

▲ ***Include this column total on Form ST-810, page 2, Column C, in box 3, and on Form ST-810, page 4, Step 7A, on the Schedule T-ATT line.***

▲ ***Include this column total on Form ST-810, page 2, Column D, in box 4.***

▲ ***Include this column total on Form ST-810, page 2, Column F, in box 5.***



Insert schedules inside Form ST-810

[ST-810.8-ATT 08/06 01/02 0]

Quarterly Schedule T-ATT for Part-Quarterly Filers Instructions

Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)

Report transactions for the period June 1, 2006, through August 31, 2006.

Who must file

Complete and file Form ST-810.8-ATT, *Quarterly Schedule T-ATT for Part-Quarterly Filers*, and Form ST-810.8, *Quarterly Schedule T for Part-Quarterly Filers,* with Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers*, if you:

- Provide telephone and telegraph services as described in Form ST-810.8 that are eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, to make purchases exempt from the 4% New York State sales and use tax and the 3/8% tax imposed within the Metropolitan Commuter Transportation District (MCTD).
- Are a QEZE, purchased the above services without payment of tax, and are subject to a local tax listed on this schedule.

If you must file Form ST-810.8-ATT, you must also complete Form ST-810.8 and Form ST-810. Report in Step 3 of Form ST-810 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of these services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on page 1 of this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-810, page 1, box 1, as part of your *Gross sales and services*. See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE),* for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

Credits — Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, precede it with a minus sign (-).

Enter in Column C your taxable sales of telephone services, telephone answering services, or telegraph services to qualifying exempt customers located in the taxing jurisdictions listed. If you are a QEZE subject to local tax, report in Column D your purchases of the services listed above that were made without payment of tax.

For each jurisdiction, multiply the total of Column C and Column D by the tax rate in Column E, and enter the resulting tax in Column F. After entering information for all jurisdictions required, separately total Columns C, D, and F. Include the Column C total on Form ST-810, page 2, Column C, in box 3. Also transfer this figure to Form ST-810, page 4, Step 7A, on the Schedule T-ATT line. Include the Column D total on Form ST-810, page 2, Column D in box 4. Include the Column F total on Form ST-810, page 2, Column F, in box 5.

Vendor collection credit

Transfer the Column C total to Form ST-810, page 4, Step 7A, on the Schedule T-ATT line. You may take the vendor collection credit only against sales on which state tax is due. Since all sales reported on Form ST-810.8-ATT are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-810.8-ATT with Form ST-810.8 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

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Privacy notification

See Form ST-810-I, *Instructions for Form ST-810*, page 4.

New York State Department of Taxation and Finance

Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption

Quarterly Schedule Q for Part-Quarterly Filers

File as an attachment to Form ST-810

Include with Form ST-810

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

0607

Sales tax identification number	**Legal name** *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

Who must file

Complete Form ST-810.9, *Quarterly Schedule Q for Part-Quarterly Filers,* if you file Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers,* and you sold any tangible personal property or services eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate,* to make eligible purchases exempt from the 4% New York State sales and use tax and the 3/8% tax imposed within the Metropolitan Commuter Transportation District (MCTD).

If you must file Form ST-810.9, you must also complete Form ST-810. Report in Step 3 of Form ST-810 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of tangible personal property and services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on pages 2 and 3 of this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-810, page 1, box 1, as part of your *Gross sales and services.* See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE),* for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

Column C — Taxable sales and services — Report in Column C sales of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line. (Do not include these amounts in the individual jurisdiction lines on Form ST-810.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on Form ST-810, page 2, Column C, in box 3. Also, transfer the Column C total to Form ST-810, page 4, Step 7A, on the Schedule Q line. (See *Vendor collection credit* below.)

Column D — Purchases subject to tax — Report in Column D purchases of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line.

Total Column D and enter the amount in box 8. Include this amount on Form ST-810, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

Total Column F and enter the amount in box 9. Include this amount on Form ST-810, page 2, Column F, in box 5.

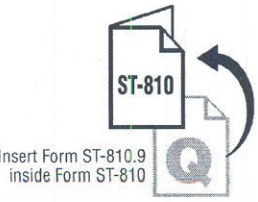
Vendor collection credit

Transfer the Column C total to Form ST-810, page 4, Step 7A, on the Schedule Q line. You may take the vendor collection credit only against sales on which state sales tax is due. Since all sales reported on Form ST-810.9 are exempt from the 4% state tax, the vendor collection credit **does not apply** to these sales.

Filing this schedule

File a completed Form ST-810.9 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert Form ST-810.9 inside Form ST-810

 Sales tax identification number | | | | | | | | | | | | 0607 **Quarterly Schedule Q for Part-Quarterly Filers**

Calculate sales and use taxes

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) x E
Albany County	AL K0179	.00	.00	4%	
Allegany County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Broome County	BR K0313	.00	.00	4%	
Cattaraugus County (outside the following)	CA K0499	.00	.00	4%	
Olean (city)	OL K0419	.00	.00	4%	
Salamanca (city)	SA K0429	.00	.00	4%	
Cayuga County (outside the following)	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Auburn (city)	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Chautauqua County	CH K0615	.00	.00	4¼%	
Chemung County	CH K0708	.00	.00	4%	
Chenango County (outside the following)	CH K0820	.00	.00	4%	
Norwich (city)	NO K0849	.00	.00	4%	
Clinton County	CL K0901	.00	.00	3¾%	
Columbia County	CO K1003	.00	.00	4%	
Cortland County	CO K1122	.00	.00	4%	
Delaware County	DE K1209	.00	.00	4%	
Dutchess County	DU K1318	.00	.00	3¾%	
Erie County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Essex County	ES K1513	.00	.00	3¾%	
Franklin County	FR K1622	.00	.00	4%	
Fulton County (outside the following)	FU K1799	.00	.00	4%	
Gloversville (city)	GL K1797	.00	.00	4%	
Johnstown (city)	JO K1798	.00	.00	4%	
Genesee County	GE K1895	.00	.00	4%	
Greene County	GR K1903	.00	.00	4%	
Hamilton County	HA K2002	.00	.00	3%	
Herkimer County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Jefferson County	JE K2222	.00	.00	3¾%	
Lewis County	LE K2311	.00	.00	3¾%	
Livingston County	LI K2412	.00	.00	4%	
Madison County (outside the following)	MA K2503	.00	.00	4%	
Oneida (city)	ON K2529	.00	.00	4%	
Monroe County	MO K2605	.00	.00	4%	
Montgomery County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Nassau County	NA K8248	.00	.00	4¼%	
Niagara County	Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.				
Oneida County (outside the following)	ON K3013	.00	.00	5½%	
Rome (city)	RO K3022	.00	.00	5½%	
Sherrill (city)	SH K3043	.00	.00	5½%	
Utica (city)	UT K3082	.00	.00	5½%	
Onondaga County	ON K3112	.00	.00	4%	
Ontario County	ON K3297	.00	.00	3%	
Orange County	OR K1395	.00	.00	3¾%	
Orleans County	OR K3473	.00	.00	4%	
Oswego County (outside the following)	OS K3594	.00	.00	4%	
Fulton (city)	FU K3533	.00	.00	4%	
Oswego (city)	OS K3548	.00	.00	4%	
Column subtotals; also enter on page 3, boxes 4, 5, and 6:		1 .00	2 .00		3

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) x E
Otsego County	OT K3618	.00	.00	4%	
Putnam County	PU K3708	.00	.00	3½%	
Rensselaer County	RE K3875	.00	.00	4%	
Rockland County	RO K3917	.00	.00	3⅜%	
St. Lawrence County	ST K4087	.00	.00	3%	
Saratoga County (outside the following)	SA K4133	.00	.00	3%	
Saratoga Springs (city)	SA K4124	.00	.00	3%	
Schenectady County	SC K4250	.00	.00	4%	
Schoharie County	SC K4311	.00	.00	4%	
Schuyler County	SC K4403	.00	.00	4%	
Seneca County	SE K4518	.00	.00	4%	
Steuben County (outside the following)	ST K4688	.00	.00	4%	
Corning (city)	CO K4616	.00	.00	4%	
Hornell (city)	HO K4630	.00	.00	4%	
Suffolk County	SU K4768	.00	.00	4¼%	
Sullivan County	SU K4818	.00	.00	3½%	
Tioga County	TI K4918	.00	.00	4%	
Tompkins County (outside the following)	TO K5096	.00	.00	4%	
Ithaca (city)	IT K5013	.00	.00	4%	
Ulster County	UL K5130	.00	.00	4%	
Warren County (outside the following)	WA K5292	.00	.00	3%	
Glens Falls (city)	GL K5212	.00	.00	3%	
Washington County	WA K5302	.00	.00	3%	
Wayne County	WA K5411	.00	.00	4%	
Westchester County (outside the following)	WE K5535	.00	.00	3%	
Mount Vernon (city)	MO K5524	.00	.00	4%	
New Rochelle (city)	NE K6893	.00	.00	4%	
White Plains (city)	WH K5564	.00	.00	3½%	
Yonkers (city)	YO K6564	.00	.00	4%	
Wyoming County	WY K5605	.00	.00	4%	
Yates County	YA K5712	.00	.00	4%	
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE K8046	.00	.00	4%	
Column subtotals from page 2, boxes 1, 2, and 3:		4 .00	5 .00		6
Column totals for all jurisdictions:		7 .00	8 .00		9

▲ *Include this amount on Form ST-810, page 2, Column C, in box 3, and on Form ST-810, page 4, Step 7A, on the Schedule Q line.*

▲ *Include this amount on Form ST-810, page 2, Column D, in box 4.*

▲ *Include this amount on Form ST-810, page 2, Column F, in box 5.*

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

See Form ST-810-I, *Instructions for Form ST-810,* page 4.

2nd Quarter

New York State Department of Taxation and Finance

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Quarterly Schedule FR for Part-Quarterly Filers

File as an attachment to Form ST-810

FR

Include with Form ST-810

For tax period:
June 1, 2006, through August 31, 2006

Due date:
Wednesday, September 20, 2006

0607

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or* Certificate of Authority*)*

STEP 1 — Summary of gallons sold

Taxable gallons sold — Motor fuel			Taxable gallons sold diesel motor fuel	Non-taxable gallons sold	
Regular	Mid-grade	Premium		Motor fuel	Diesel motor fuel
• gal.	• gal.	• gal.	• gal.	• gal.	• gal.

STEP 2 — Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel including exempt sales	$ •	.00
Total credits against tax on motor fuel and diesel motor fuel (except prepaid credits). See instructions for additional information	$	

STEP 3 — Calculate New York State/MCTD tax (cents-per-gallon)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons	+	Column D Diesel motor fuel number of taxable gallons	Column E × Cents-per-gallon rate	=	Column F Sales and use tax (C + D) x E
New York State only	NE R0018				.08		
New York State/MCTD	NE R8044				.0875		
Column totals:		1		2			3
Subtract self-use:		4		5			
Total number of gallons sold:		6		7			

▲ *Enter this total on page 4, Step 5 in box 12.*

Box 6 + box 7

Number of gallons eligible for vendor collection credit: 8 × $2.00 = 9 .00

▲ *Enter this amount on Form ST-810, page 4, Step 7B on the Schedule FR line.*

STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon) — valid for the period July 1, 2006, through August 31, 2006

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons	+	Column D Diesel motor fuel number of taxable gallons	Column E × Cents-per-gallon rate	=	Column F Sales and use tax (C + D) x E
Albany County	AL R0108				.08		
Cayuga County (outside the following)	CA R0528				.08		
Auburn (city)	AU R0538				.08		
Chautauqua County	CH R0628				.09		
Columbia County	CO R1028				.08		
Hamilton County	HA R2018				.06		
Jefferson County	JE R2228				.08		
Oneida County (outside the following)	ON R3008				.11		
Rome (city)	RO R3068				.11		
* Sherrill (city)	SH R3078				.09		
* Utica (city)	UT R3088				.08		

STEP 4 — Calculate local sales tax by jurisdiction (cents-per-gallon) — valid for the period July 1, 2006, through August 31, 2006 *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel number of taxable gallons	+	Column D Diesel motor fuel number of taxable gallons	Column E × Cents-per-gallon rate	=	Column F Sales and use tax (C + D) x E
Onondaga County	ON R3128				.08		
Orange County	OR R3318				.08		
Oswego County (outside the following)	OS R3508				.08		
Fulton (city)	**Report city of Fulton local tax for this period in Step 5.**						
Oswego (city)	**Report city of Oswego local tax for this period in Step 5.**						
Rockland County	RO R3938				.07		
Saratoga County (outside the following)	SA R4168				.06		
* Saratoga Springs (city)	SA R4178				.03		
Schenectady County	SC R4278				.08		
Seneca County	SE R4528				.08		
						10	

* For the period July 1, 2006, through August 31, 2006, sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a percentage rate local tax in addition to the cents-per-gallon local tax reported in Step 4. If you made sales or uses in these cities during this period you must also complete Step 5, below.

▲ ***Enter this amount on page 4, Step 5, in box 13.***

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate)

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	Column E × Tax rate	=	Column F Sales and use tax (C + D) x E
Albany County (6/1/06 – 6/30/06)	AL R0104	.00		.00	4%		
Albany County (7/1/06 – 8/31/06)	**Report Albany County local tax for this period in Step 4.**						
Allegany County	AL R0224	.00		.00	4½%		
Broome County	BR R0304	.00		.00	4%		
Cattaraugus County (outside the following)	CA R0454	.00		.00	4%		
Olean (city)	OL R0464	.00		.00	4%		
Salamanca (city)	SA R0474	.00		.00	4%		
Cayuga County (outside the following) (6/1/06 – 6/30/06)	CA R0524	.00		.00	4%		
Cayuga County (outside the following) (7/1/06 – 8/31/06)	**Report Cayuga County local tax for this period in Step 4.**						
Auburn (city) (6/1/06 – 6/30/06)	AU R0534	.00		.00	4%		
Auburn (city) (7/1/06 – 8/31/06)	**Report city of Auburn local tax for this period in Step 4.**						
Chautauqua County (6/1/06 – 6/30/06)	CH R0624	.00		.00	4¼%		
Chautauqua County (7/1/06 – 8/31/06)	**Report Chautauqua County local tax for this period in Step 4.**						
Chemung County	CH R0714	.00		.00	4%		
Chenango County (outside the following)	CH R0814	.00		.00	4%		
Norwich (city)	NO R0854	.00		.00	4%		
Clinton County	CL R0924	.00		.00	3¾%		
Columbia County (6/1/06 – 6/30/06)	CO R1024	.00		.00	4%		
Columbia County (7/1/06 – 8/31/06)	**Report Columbia County local tax for this period in Step 4.**						
Cortland County	CO R1114	.00		.00	4%		
Delaware County	DE R1224	.00		.00	4%		
Dutchess County	DU R1344	.00		.00	3¾%		
Erie County	ER R1464	.00		.00	4¾%		
Essex County	ES R1514	.00		.00	3¾%		
Franklin County	FR R1624	.00		.00	4%		
Fulton County (outside the following)	FU R1714	.00		.00	4%		
Gloversville (city)	GL R1734	.00		.00	4%		
Johnstown (city)	JO R1744	.00		.00	4%		
Genesee County	GE R1834	.00		.00	4%		
Greene County	GR R1924	.00		.00	4%		
Hamilton County (6/1/06 – 6/30/06)	HA R2014	.00		.00	3%		
Hamilton County (7/1/06 – 8/31/06)	**Report Hamilton County local tax for this period in Step 4.**						
Herkimer County	HE R2114	.00		.00	4%		

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+ Column D Diesel motor fuel taxable sales and self-use	× Column E Tax rate	= Column F Sales and use tax (C + D) x E
Jefferson County (6/1/06 – 6/30/06)	JE R2224	.00	.00	3¾%	
Jefferson County (7/1/06 – 8/31/06)	**Report Jefferson County local tax for this period in Step 4.**				
Lewis County	LE R2314	.00	.00	3¾%	
Livingston County	LI R2414	.00	.00	4%	
Madison County (outside the following)	MA R2504	.00	.00	4%	
Oneida (city)	ON R2534	.00	.00	4%	
Monroe County	MO R2614	.00	.00	4%	
Montgomery County	MO R2744	.00	.00	4%	
Nassau County	NA R2834	.00	.00	4¼%	
Niagara County	NI R2924	.00	.00	4%	
Oneida County (outside the following) (6/1/06 – 6/30/06)	ON R3004	.00	.00	5½%	
Oneida County (outside the following) (7/1/06 – 8/31/06)	**Report Oneida County local tax for this period in Step 4.**				
Rome (city) (6/1/06 – 6/30/06)	RO R3064	.00	.00	5½%	
Rome (city) (7/1/06 – 8/31/06)	**Report city of Rome local tax for this period in Step 4.**				
Sherrill (city) (6/1/06 – 6/30/06)	SH R3074	.00	.00	5½%	
* Sherrill (city) (7/1/06 – 8/31/06)	SH R3044	.00	.00	1%	
Utica (city) (6/1/06 – 6/30/06)	UT R3084	.00	.00	5½%	
* Utica (city) (7/1/06 – 8/31/06)	UT R3024	.00	.00	1½%	
Onondaga County (6/1/06 – 6/30/06)	ON R3124	.00	.00	4%	
Onondaga County (7/1/06 – 8/31/06)	**Report Onondaga County local tax for this period in Step 4.**				
Ontario County	ON R3254	.00	.00	3%	
Orange County (6/1/06 – 6/30/06)	OR R3314	.00	.00	3¾%	
Orange County (7/1/06 – 8/31/06)	**Report Orange County local tax for this period in Step 4.**				
Orleans County	OR R3414	.00	.00	4%	
Oswego County (outside the following) (6/1/06 – 6/30/06)	OS R3504	.00	.00	4%	
Oswego County (outside the following) (7/1/06 – 8/31/06)	**Report Oswego County local tax for this period in Step 4.**				
Fulton (city)	FU R3544	.00	.00	4%	
Oswego (city)	OS R3554	.00	.00	4%	
Otsego County	OT R3624	.00	.00	4%	
Putnam County	PU R3734	.00	.00	3½%	
Rensselaer County	RE R3804	.00	.00	4%	
Rockland County (6/1/06 – 6/30/06)	RO R3934	.00	.00	3⅝%	
Rockland County (7/1/06 – 8/31/06)	**Report Rockland County local tax for this period in Step 4.**				
St. Lawrence County	ST R4004	.00	.00	3%	
Saratoga County (outside the following) (6/1/06 – 6/30/06)	SA R4144	.00	.00	3%	
Saratoga County (outside the following) (7/1/06 – 8/31/06)	**Report Saratoga County local tax for this period in Step 4.**				
Saratoga Springs (city) (6/1/06 – 6/30/06)	SA R4154	.00	.00	3%	
* Saratoga Springs (city) (7/1/06 – 8/31/06)	SA R4114	.00	.00	1½%	
Schenectady County (6/1/06 – 6/30/06)	SC R4274	.00	.00	4%	
Schenectady County (7/1/06 – 8/31/06)	**Report Schenectady County local tax for this period in Step 4.**				
Schoharie County	SC R4314	.00	.00	4%	
Schuyler County	SC R4414	.00	.00	4%	
Seneca County (6/1/06 – 6/30/06)	SE R4524	.00	.00	4%	
Seneca County (7/1/06 – 8/31/06)	**Report Seneca County local tax for this period in Step 4.**				
Steuben County (outside the following)	ST R4604	.00	.00	4%	
Corning (city)	CO R4624	.00	.00	4%	
Hornell (city)	HO R4644	.00	.00	4%	
Suffolk County	SU R4744	.00	.00	4¼%	
Sullivan County	SU R4824	.00	.00	3½%	
Tioga County	TI R4924	.00	.00	4%	
Tompkins County (outside the following)	TO R5024	.00	.00	4%	
Ithaca (city)	IT R5034	.00	.00	4%	
Ulster County	UL R5124	.00	.00	4%	

 Sales tax identification number | **0607** | **Quarterly Schedule FR for Part-Quarterly Filers**

STEP 5 — Calculate local sales tax by jurisdiction (percentage rate) *(continued)*

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	Column E × Tax rate	=	Column F Sales and use tax (C + D) x E
Warren County (outside the following)	WA R5204	.00		.00	3%		
Glens Falls (city)	GL R5224	.00		.00	3%		
Washington County	WA R5314	.00		.00	3%		
Wayne County	WA R5414	.00		.00	4%		
Westchester County (outside the following)	WE R5514	.00		.00	3%		
Mount Vernon (city)	MO R5534	.00		.00	4%		
New Rochelle (city)	NE R6834	.00		.00	4%		
White Plains (city)	WH R5574	.00		.00	3½%		
Yonkers (city)	YO R6514	.00		.00	4%		
Wyoming County	WY R5614	.00		.00	4%		
Yates County	YA R5714	.00		.00	4%		
New York City	NE R8034	.00		.00	4%		

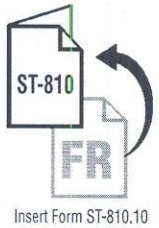
* For the period July 1, 2006, through August 31, 2006, sales and uses made in the cities of Sherrill and Utica (in Oneida County) and Saratoga Springs (in Saratoga County) are subject to a cents-per-gallon local tax in addition to the percentage rate local tax reported in Step 5. If you made sales or uses in these cities during this period you must also complete Step 4, on page 1.

Column total (Step 5):	11	
Amount from Step 3, box 3:	12	
Amount from Step 4, box 10:	13	
Total: *(Box 11 + box 12 + box 13)*	14	

STEP 6 — Calculate tax adjustments

	Motor fuel CR T4444		Diesel motor fuel CR X8888		Box 17 + box 20
Credit for prepaid sales tax	15 [ ]		18 [ ]		
Refunds received or requested	16		19		
Net credit Box 15 minus box 16 = box 17 Box 18 minus box 19 = box 20	17 [ ]	+	20 [ ]	=	21 [ ]

Adjusted tax: *(Box 14 minus box 21)*	22	▲ ***Enter this total on Form ST-810, page 2, Column F, in box 2.***



Insert Form ST-810.10 inside Form ST-810

(Rev. 06/06)
NYS ST-100.11/ST-810.11

OS-114 Schedule CT

Schedule for New York Vendors to Report Connecticut Sales Tax

Instructions

1. You may **use OS-114 Schedule CT only** if you have been accepted into the reciprocal tax agreement.
2. You **must file** a return even if no tax is due or no sales were made. Use the preprinted tax schedule mailed to you. File OS-114 Schedule CT with your New York State and Local Sales and Use Tax Return.
3. Return must be postmarked on or before the due date. Complete the return in blue or black ink only.
4. **Interest and penalty**: See Line Instructions on back.
5. **New owners**: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
6. You **must round off** cents to the nearest whole dollar on your returns and schedules.
7. Send only one check or money order made payable to: **New York State Sales Tax** for the amount shown on Line 14 and the amount due to New York State.

For New York Period Ending ▶ **August 31, 2006**
Connecticut Tax Registration Number ▶
New York Tax Registration Number ▶
Federal Employer Identification Number
Due Date **20th day after filing period** shown above
For Department Use Only

☐ Check here if this is an **amended** return.

Rounding: You must round off cents to the nearest whole dollar on your return. If you do not round, DRS will disregard the cents.

1	Gross receipts from sales of goods ▶	1		
2	Gross receipts from leases and rentals ▶	2		
3	Gross receipts from labor and services ▶	3		
4	For future use only ▶	4		
5	For future use only ▶	5		
6	For future use only ▶	6		
7	Total: Add Lines 1 through 6. ▶	7		
8	Total deductions: See Deductions on back. ▶	8		
9	Balance subject to tax: Subtract Line 8 from Line 7, but not less than zero. ▶	9		
10	Gross amount of tax due: Multiply Line 9 by 6% (.06). ▶	10		
11	For an amended return only, enter the tax paid on prior return. ▶	11		
12	Net amount of tax due: Subtract Line 11 from Line 10. ▶	12		
13	For late payment of tax: See Line Instructions on back. Interest ▶ _____ + Penalty ▶ _____ = ▶	13		
14	Total amount due: Add Line 12 and Line 13. ▶	14		

This information is for State of Connecticut purposes only. To change your address or other business information, you must also complete and send **Form DTF-95**, *Business Tax Account Update*, or **Form DTF-96**, *Report of Address Change for Business Tax Accounts*, to New York State.

Check any boxes that apply and provide the information requested:

☐ If you are permanently out of business, enter last business date: _____

☐ New mailing address or trade name:

Enter new mailing address: _____

_____

Enter new trade name: _____

☐ If this is your first return, enter business start date: _____

☐ New physical location: _____
Enter new physical location:
(PO box is not acceptable.) _____

☐ New ownership:
Enter name of new owner: _____

Address of new owner: _____

Date sold: _____

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date
Paid Preparer's Signature	Paid Preparer's Address	Paid Preparer's Telephone No. ( )

at 860-297-5962 (from anywhere) or 1-800-382-9463 (within Connecticut) or visit the DRS Web site at **www.ct.gov/DRS**

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Address: Verify that your mailing address on the front of the return is correct. If you have changed your mailing address or trade name, check the box and enter your new mailing address or trade name in the space provided.

If you are permanently out of business, check the box and enter your last business day.

If you have changed your **physical location,** check the box and enter your new location in the space provided.

If you are filing an **amended return**, check the box on the return.

New Legislation

- **Residential weatherization products.** A sales tax holiday has been enacted that runs from June 1, 2006, through June 30, 2007.
- Effective July 1, 2006, the exemptions for aircraft parts and repair service are expanded by removing the limitations to aircraft owned or leased by certificated air carriers and aircraft with a maximum certified takeoff weight of 6,000 pounds or more.

Line Instructions

Line 1 Enter total gross receipts from the sale of tangible personal property.

(a) Include in Line 1 receipts from:
- Sales of cigarettes and motor vehicle fuel;
- Tax-exempt sales;
- Total credit sales;
- Federal and state excise taxes and state petroleum products gross earnings tax;
- Sales of heating fuel, electricity, and gas; **and**
- Shipping and delivery charges.

(b) Exclude from Line 1 receipts from:
- Installment payments from conditional or credit sales previously reported;
- Sales and use taxes;
- Sales of real estate; **and**
- Commissions received, except sales agents services.

Line 2 Enter total gross receipts from the leasing and renting of tangible personal property. Include in Line 2 receipts from:
- Royalties or periodic payments received;
- Maintenance charges;
- Cancellation charges;
- Installation charges; **and**
- Shipping and delivery charges.

Line 3 Enter total gross receipts derived from the rendering of all services, including but not limited to:
- Computer and data processing services taxable at 1%;
- Credit information and reporting services;
- Employment agencies and agencies providing personnel services;
- Photographic studio services;
- Stenographic services;
- Telephone answering services;
- Business analysis, management, management consulting, and public relations services, including business analysis, management, or management consulting services rendered by a general partner or an affiliate to a limited partnership; **and**
- Telecommunications services.

Line 7 Add Lines 1 through 6. Enter total.

Line 8 Enter total deductions. See Deductions at right.

Line 9 Subtract Line 8 from Line 7. Enter the difference.

Line 10 Multiply amount entered on Line 9 by the 6% tax rate (.06).

Line 11 For amended returns only, enter the tax paid on any prior return(s) filed for the period.

Line 12 Subtract Line 11 from Line 10. Enter the difference.

Line 13 **Interest:** If this is a late or amended return, interest is computed at the rate of 1% per month, or fraction of a month, from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

Deductions

You must keep detailed records. Allowable deductions include, but are not limited to:

- **Sales of commercial trucks** (including tractors and semitrailers) with gross vehicle weight rating over 26,000 pounds or operated actively and exclusively for carriage of interstate freight, under a certificate or permit issued by the Interstate Commerce Commission or its successor agency.
- **Sales of food** products for human consumption, vegetable seeds, and food sold through vending machines and sales of certain nonfood products purchased with food stamps. Food does not include alcoholic beverages, soda, candy, gum, tobacco products, or food prepared for immediate consumption at or near the seller's location.
- **Sales of tangible personal property for exclusive use in agricultural production** if a copy of your *Farmer Tax Exemption Permit* is provided.
- **Sales of machinery** and its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing production.
- **Sales of machinery, materials, tools, equipment, and supplies** used predominantly in the **production of printed material** by a commercial printer or in a related printing production process including publishing.
- **Sales for commercial fishing.** Sales of vessels, machinery, or equipment for exclusive use on commercial fishing vessels. Sales of materials, tools, and fuel used directly in commercial fishing.
- **Sales of medicines**, syringes, and needles by prescription.
- **Sales of nonprescription medicines.**
- **Sales to exempt charitable or religious organizations**.
- **Sales to governmental agencies**.
- **Sales of certified items for air or water pollution abatement.** Enter the sales of tangible personal property or supplies to be incorporated into or used and consumed in facilities whose primary purpose is the reduction, control or elimination of air or water pollution, certified as approved for this purpose by the Connecticut Department of Environmental Protection.
- **Trade-ins.** Enter total trade-in allowance on any like-kind item of tangible personal property. All trade-ins, other than motor vehicles, farm tractors, snowmobiles, vessels, aircraft, and certain construction equipment, must be intended for resale.
- **Returned goods taxed at 6%.** Enter goods returned for credit within 90 days of date of sale.
- **Sales of oxygen, blood, artificial devices, crutches, and wheelchairs.** Enter sales of oxygen, blood or blood plasma, prostheses or the sales or repair services of crutches, walkers, wheelchairs, inclined stairway chairlifts, etc., vital life support equipment, and replacement, repair, and enhancement parts for this equipment.
- **Sales of clothing or footwear under $50 each.** This exemption does not apply to purchases of: special clothing or footwear primarily designed for athletic activity or protective use; jewelry, handbags, luggage, wallets, umbrellas, watches, and similar items carried on or about the human body.
- **Sales of cloth and components and yarn** used in the noncommercial production of clothing.
- **Funeral expenses.** Enter sales of caskets used for burials and cremation and the first $2,500 of tangible personal property for each funeral.
- **Materials, tools, fuels, and machinery and equipment** to be used primarily in **manufacturing**, as described in the Manufacturing Recovery Act of 1992. Multiply applicable gross receipts by 50% (.50) and enter.
- **Sales of** machinery, equipment, supplies, tools, and fuel used directly in the **biotechnology industry**.
- **Sales of fabrication labor and repair and maintenance services for vessels.** Vessel means every description of watercraft, other than seaplane.
- **Computer and data processing services**. The tax on computer and data processing services is 1%. Multiply the applicable gross receipts by 83.33% (.8333) and enter. Internet access services are not taxable.
- **Sales to direct payment permit holders.** Direct payment permits allow taxpayers to pay use tax on certain purchases directly to DRS, rather than paying sales or use taxes to vendors.
- **Sales of college textbooks** to full-time or part-time students enrolled at institutions of higher education and private occupational schools, with presentation of valid student identification cards. This exemption applies only to new and used books and related workbooks required or recommended for courses.

EXHIBIT 2-B

SALES TAX FORMS AND PUBLICATIONS

REFUND FORMS

New York State Department of Taxation and Finance

NYS Department of Taxation and Finance
Sales Tax Audit Bureau — Desk Audit
W A Harriman Campus, Albany NY 12227

AU-11 (10/98)

Application for Credit or Refund of Sales or Use Tax

Type or Print

Name of claimant	Telephone number	Identification no. (if registered); otherwise use social security no.
Claimant's address - street		Period covered by claim
City State ZIP code		Refund claimed $
Name of representative (if any) *See instructions on back*	Telephone number	Credit claimed $
Representative address - street		If credit shown above has already been claimed on a return, indicate
City State ZIP code		Period _____

Give a full explanation below, including all facts on which your claim is based. Use additional sheets if necessary and send all documents necessary to properly substantiate your claim.

Important: **Refund claims without supporting documents or that are not properly signed cannot be processed and will be returned. See the instructions on the back of this form for details regarding necessary documentation.**

I, _____, the claimant named above, or partner, officer, or other authorized representative of such claimant, do hereby make application for refund and/or credit of tax, pursuant to the New York State Tax Law, and certify that all New York State tax (if any) for which this claim is filed, has been paid; that this claim does not include any items for which refund or credit was previously received; and, for purposes of sales and use taxes only, that no portion of the tax has been refunded or credited to me by any vendor.

Signature of claimant	Title	Date
Signature of representative (if any)	Employer identification number or social security number	Date

See instructions on the back of this form. Mail this form to:

NYS TAX DEPARTMENT
SALES TAX AUDIT BUREAU
DESK AUDIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

Instructions

Instructions for Claimants not Registered with the Department of Taxation and Finance

— Complete all items on the reverse side.

— Enter the date of purchase in the space labeled *Period covered by claim.*

— Explain the basis for the refund claim in detail and send all documents necessary to substantiate it (e.g., invoices, receipts, proof of payment of tax, etc.). Photocopies are acceptable. Failure to send any required documents will result in the return of the credit or refund application. Documents must be sent in a format suitable to determine the correct amount of refund or credit.

— All, documentation must clearly identify the purchaser. Cash receipts, register tapes or other forms of receipts or invoices that do not identify the purchaser cannot be accepted.

— If you are claiming a refund for sales tax because you are an exempt organization, you must attach a copy of your New York State exempt organization certificate. If you do not have exempt status in New York State, you must contact the Business Tax Information Center for an application (*see Need Help?* below).

Instructions for Claimants Who are Registered with the Department of Taxation and Finance

— Complete all items on the reverse side.

— If a portion of the claim is to be applied as a credit on a tax return, and the balance is requested as a refund, state these amounts separately in the applicable box on the reverse side.

— Explain the basis for the refund claim in detail and send all documents necessary to substantiate it (e.g., invoices, exemption certificates, credit memoranda, etc.). Photocopies are acceptable. Failure to send any required documents will result in the return of the credit or refund application. Submit documents in a format suitable to determine the correct amount of refund or credit.

— The documentation must clearly identify the purchaser. Cash receipts, register tapes or other forms of receipts or invoices that do not identify the purchaser cannot be accepted.

— If the invoices and credit memoranda to be submitted are voluminous, you may submit a columnar worksheet or schedule. The worksheet or schedule should contain all pertinent information concerning these documents, such as invoice number, date of invoice, name of purchaser or supplier, item sold or purchased, amount of invoice excluding tax, amount of tax billed, taxing jurisdiction where sale or purchase was made, and the reason the claimant is entitled to a credit or refund. Documents must be sent in a format suitable to determine the correct amount of credit or refund.

— If the basis of a claim for credit or refund is that a customer gave you an exemption certificate after you remitted the tax with your return, you must send copies of the exemption certificates, invoices, and credit memoranda involved in the claim. In the event your customer originally paid you sales or use tax and subsequently submitted an exemption certificate requesting a credit or refund of the sales or use tax, you must send proof of repayment of the tax to the customer, such as a copy of the canceled check with your claim.

Contractors

— A contractor claiming a credit or refund for sales or use tax paid on a purchase of certain tangible personal property must send, for each transaction, a columnar worksheet detailing specific information. This refers to tangible personal property that (1) became a physical component part of the property upon which a taxable service, such as a repair, was performed or (2) was substantially resold by way of a retail sale. The information to be reported on each worksheet must include: date of sale, name of customer, locality, amount of invoice (excluding sales tax), tax collected, cost of materials used, tax paid on materials that qualify for the credit or refund, and a description of these materials.

Interest

— The sales tax laws provide for interest on the refund amount in certain situations. In order to calculate the amount of interest to be paid, the refund claim must show the total amount of tax paid in each of the sales tax quarters. If this information is not provided, interest will be computed from the last period for which the refund is being claimed. For sales tax, the reporting periods end the last day of February, May, August, and November.

Representative

— When the representative listed is not the claimant (or the owner, partner or an officer of the business listed as the claimant), he/she must file a properly completed Power of Attorney authorizing him/her to act on the claimant's behalf and to receive information pertaining to the application for credit or refund.

When to File

Sales and/or Use Tax - File the application for credit or refund within three years after the date the tax was payable to the Commissioner of Taxation and Finance.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 18-A, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer sales and use tax liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms,** call the Business Tax Information Center at 1 800 972-1233. **For general information,** call toll free 1 800 225-5829. **To order forms and publications,** call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada,** call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - http://www.tax.state.ny.us
Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

New York State Department of Taxation and Finance

Application for Refund/Reimbursement of Taxes Paid on Fuel Sold to Governmental Entities by Registered Distributors

Tax Law — Articles 12-A, 13-A, 28, and 29

AU-629
(9/06)

Employer identification or social security number	Business telephone number	For tax period: Beginning	Ending
	( )		
Legal name		*For office use only*	
DBA (if different from legal name)		Total approved	
Street address		Audited by	Date
City, state, and ZIP code		Approved by	Date

Computation of reimbursement		**Column A** Gallons *(from schedules)*	**Column B** Tax paid *(from schedules)*	**Column C** Totals
1 Motor fuel excise tax paid	1.			
2 Diesel motor fuel excise tax paid	2.			
3 Total Article 12-A refund requested *(add lines 1 and 2, Column B; enter here and on Form PT-100-B for the same calendar month)*	3.			
4 Petroleum business tax *(motor fuel)*	4.			
5 Petroleum business tax *(diesel motor fuel)*	5.			
6 Total Article 13-A refund/reimbursement requested *(add lines 4 and 5, Column B; enter here and on Form PT-100-B for the same calendar month)*	6.			
7 Prepaid sales tax *(motor fuel)*	7.			
8 Prepaid sales tax *(diesel motor fuel)*	8.			
9 Total prepaid sales tax refund requested *(add lines 7 and 8, Column B; enter here and on Form FT-945/1045 for the same calendar month and deduct from the credit claimed)*	9.			
10 Total refund requested *(add lines 3, 6 and 9, Column C)*	10.			

Certification: I certify that this is a true, correct, and complete report.

Signature	Title	Date

Paid preparer's use only

Preparer's signature	Date	EIN or social security number	Telephone number
			( )
Firm's name (or yours, if self-employed)			
Address		ZIP code	Power of attorney attached? Yes ☐ No ☐

Mail to: **NYS TAX DEPARTMENT, FUEL TAX REFUND UNIT, PO BOX 5501, ALBANY NY 12205-5501**

Schedule A - Motor fuel sales to governmental entities *(Attach additional sheets if necessary)*

Date of sale	Purchaser's Name	Purchaser's City	Purchaser's County	Invoice number	Number of gallons sold exempt	Taxes prepaid by seller: Excise tax	Taxes prepaid by seller: Petroleum business tax	Taxes prepaid by seller: Sales tax

11 Total gallons purchased *(enter here and on lines 1, 4 and 7, Column A)* .....

12 Total excise tax paid/refund claimed *(enter here and on line 1, Column B)*.....

13 Total petroleum business tax paid/refund claimed *(enter here and on line 4, Column B)*.....

14 Total prepaid sales tax paid/refund claimed *(enter here and on line 7, Column B)* .....

Schedule B - Diesel motor fuel sales to governmental entities *(Attach additional sheets if necessary)*

Date of sale	Purchaser's			Invoice number	Number of gallons sold exempt	Taxes prepaid by seller		
	Name	City	County			Excise tax	Petroleum business tax	Sales tax

15 Total gallons purchased *(enter here and on lines 2, 5 and 8, Column A)* .....

16 Total excise tax paid/refund claimed *(enter here and on line 2, Column B)*.....

17 Total petroleum business tax paid/refund claimed *(enter here and on line 5, Column B)*.....

18 Total prepaid sales tax paid/refund claimed *(enter here and on line 8, Column B)*.....

Instructions

Who may use this form

Any person who is registered with the Department as a Diesel Motor Fuel Distributor and/or a Motor Fuel Distributor, may use this form to claim a refund/reimbursement of the taxes prepaid to their supplier on fuel sold to governmental entities. The refund/reimbursement claimed on this form can only be for the taxes for which you hold a valid license issued by the Department. For example, if you are licensed as a Diesel Motor Fuel Distributor and you are also a wholesaler/retailer of motor fuel and are **not** licensed with the Department as a Motor Fuel Distributor, you may use this form to claim your refund/reimbursement for the taxes prepaid on the diesel motor fuel sold to governmental entities, but you must use Form FT-946 to claim your refund for the taxes paid on motor fuel sold to governmental entities.

When to file

An application for refund/reimbursement may be filed on a weekly basis. For distributors filing refund/reimbursement applications for periods of less than one month, the period covered by the application must begin and end in the same calendar month.

Claims for refund/reimbursement of the motor fuel or diesel motor fuel excise tax and the petroleum business tax must be filed within **three years** from the date of purchase. Claims for refund of the New York State and local sales tax must be filed within **three years** from the date the tax was due.

General instructions

In order to expedite the processing of a refund/reimbursement claim, a claimant must furnish the necessary substantiation and adhere to the following procedures:

— You must complete the entire application and schedules. Attach a worksheet, if necessary, and include adding machine tapes if the worksheet is not computer generated;

— You must furnish proof of tax-paid purchases in the form of purchase invoices showing each tax (motor fuel and/or diesel motor fuel excise tax, petroleum business tax and prepaid sales tax) listed separately;

— You must furnish proof of tax-free sales in the form of sales invoices issued to the governmental entity;

— Include the telephone number for your business in case we need to contact you concerning your refund/reimbursement. If you prefer that we communicate with your representative (accountant, attorney, etc.), you must include a properly executed power of attorney.

Additional documentation may be requested by the Tax Department upon review of the refund/reimbursement application submitted. After the refund/reimbursement has been paid, the purchase and sales invoices will be returned provided a stamped self-addressed envelope with sufficient postage is sent with this application.

You must keep all records and other supporting documents, including those related to purchases and use, used to complete this refund/reimbursement application for a period of at least three years and be able to produce them upon request of the Tax Department.

Line instructions

Lines 1 and 2 - Enter the number of gallons and applicable excise tax paid from Schedule A and Schedule B.

Line 3 - Add the tax paid on lines 1 and 2, (Column B) and enter on this line.

Lines 4 and 5 - Enter the number of gallons and applicable petroleum business tax paid from Schedule A and Schedule B.

Line 6 - Add the tax paid on lines 4 and 5, (Column B), and enter on this line.

Lines 7 and 8 - Enter the number of gallons and applicable prepaid sales tax paid from Schedule A and Schedule B.

Line 9 - Add the tax paid on lines 7 and 8, (Column B) and enter on this line.

Line 10 - Add lines 3, 6 and 9 and enter the total on this line.

Schedules A and B

Complete all columns of Schedules A and B. Enter information for those sales for which a refund/reimbursement is claimed. Include your sales of motor fuel on Form PT-101.3, *Nontaxable Sales of Motor Fuel*, or PT-102.2, *Diesel Motor Fuel Nontaxable Sales*, for the month of sale. Attach copies of all invoices listed. Attach additional sheets if necessary. Be sure to total the *Number of gallons sold exempt* and *Taxes prepaid by seller* columns. The totals of these columns must be carried forward to page 1 as indicated.

Mail to: **NYS TAX DEPARTMENT**
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205-0501

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

New York State Department of Taxation and Finance

Claim for Refund/Reimbursement of Taxes Paid on Fuel Used in a Vessel Engaged in Commercial Fishing

Tax Law — Articles 12-A, 13-A, 28, and 29

AU-631
(9/06)

Employer identification number (EIN) or social security number (SSN)	Business telephone number ( )	For tax period: Beginning / /	Ending / /
Legal name			
DBA (doing business as) name *(if different from legal name)*		For office use only: Total approved	
Street address		Audited by	Date / /
City, state, and ZIP code		Approved by	Date / /
Name of vessel		Approved by	Date / /

Computation of Refund/Reimbursement

		Column A Gallons *(from schedules)*	Column B Tax paid *(from schedules)*	Column C Totals
1 Motor fuel excise tax paid	1			
2 Diesel motor fuel excise tax paid	2			
3 Total Article 12-A reimbursement requested *(add lines 1 and 2,* Column B)	3			
4 Petroleum business tax paid (motor fuel)	4			
5 Petroleum business tax paid (diesel motor fuel)	5			
6 Total Article 13-A reimbursement requested *(add lines 4 and 5,* Column B)	6			
7 State and local sales tax (motor fuel)	7			
8 State and local sales tax (diesel motor fuel)	8			
9 Total state and local sales tax refund requested *(add lines 7 and 8,* Column B)	9			
10 Total refund/reimbursement requested *(add lines 3, 6 and 9,* Column C)	10			

Third – party designee

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

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

Certification: I declare that to the best of my knowledge and belief this claim is just true, and correct. I understand that a willfully false representation is a misdemeanor under sections 1812, 1812(f), and 1817 of the New York State Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

Signature of authorized person	Official title	Date

Paid preparer use only

Signature of individual preparing this claim	Firm's name *(or yours if self-employed)*				
Address	City	State	ZIP code	ID number	Date

Mail to: NYS TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205-0501

Schedule A - Motor Fuel Purchases

(Attach additional sheets if necessary.)

Date of purchase	Seller's Name	Seller's City	Seller's County	Invoice number	Number of gallons	Excise tax paid	Petroleum business tax paid	Sales tax paid
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11 Total gallons purchased *(enter here and on lines 1, 4, and 7,* Column A*)* .....

12 Total excise tax paid/reimbursement claimed *(enter here and on line 1,* Column B*)* .....

13 Total petroleum business tax paid/reimbursement claimed *(enter here and on line 4,* Column B*)* .....

14 Total state and local sales tax paid/refund claimed *(enter here and on line 7,* Column B*)* .....

Schedule B - Diesel Motor Fuel Purchases

(Attach additional sheets if necessary.)

Date of purchase	Seller's Name	Seller's City	Seller's County	Invoice number	Number of gallons	Excise tax paid	Petroleum business tax paid	Sales tax paid
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15 Total gallons purchased *(enter here and on lines 2, 5, and 8,* Column A) .....

16 Total excise tax paid/reimbursement claimed *(enter here and on line 2,* Column B) .....

17 Total petroleum business tax paid/reimbursement claimed *(enter here and on line 5,* Column B) .....

18 Total state and local sales tax paid/refund claimed *(enter here and on line 8,* Column B) .....

Instructions

Who may use this form

Any person who is a *commercial fisherman,* defined as *a person licensed by an appropriate federal or state agency for the purpose of engaging in the commercial harvesting of fish and who is engaged in the business of harvesting fish for sale,* must use this form to claim a refund/reimbursement of the motor fuel or diesel motor fuel excise tax, the petroleum business tax, and the state and local sales tax on the fuel purchased for use in the operation of a commercial fishing vessel engaged in the harvesting of fish for sale.

When to File

A claim for refund/reimbursement should be filed for a full monthly period; however, a claimant may include more than one month in a single claim. Each monthly period should begin on the first and end on the last day of a calendar month.

Claims for reimbursement of the motor fuel or diesel motor fuel excise tax and the petroleum business tax must be filed within **three years** from the date of purchase. Claims for refund of the New York State and local sales tax should be filed within **three years** from the date the tax was due.

General Instructions

In order to expedite the processing of a refund/reimbursement claim, a claimant must furnish the necessary substantiation and adhere to the following procedures:

- You must complete the entire claim form, including schedules A and B. Attach a worksheet, if necessary, and include adding machine tapes if the worksheet is not computer-generated.
- You must furnish legible copies of purchase invoices showing each tax (motor fuel and/or diesel motor fuel excise tax, petroleum business tax, and sales tax) listed separately.
- You must include a copy of your current United States Coast Guard documentation, if your vessel is required to be documented, and with the first claim each calendar year include a copy of your current Federal Fisheries Permit and/or your current license issued by the New York State Department of Environmental Conservation.
- You must include the telephone number for your business in case we need to contact you concerning your refund/reimbursement.

Additional documentation may be requested by the Tax Department upon review of the refund/reimbursement claim submitted.

Third-party designee

If you want to authorize another person (third-party designee) to discuss your claim with the New York State Tax Department, mark an ***X*** in the *Yes* box in the *Third-party designee* area of your claim. Also, enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your claim to discuss it with the Tax Department, enter ***Preparer*** in the space for the designee's name. You do not have to provide the other information requested.

If you mark the *Yes* box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your claim. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your claim;
- call the Tax Department for information about the processing of your claim or the status of your refund; and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and claim preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney,* making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

You cannot revoke the third-party designee authorization or change the PIN. However, the authorization will automatically end on the due date (without regard to extensions) for filing your claim.

Line instructions

Lines 1 and 2 — Enter the number of gallons and applicable excise tax paid from Schedule A and Schedule B.

Lines 4 and 5 — Enter the number of gallons and applicable petroleum business tax paid from Schedule A and Schedule B.

Lines 7 and 8 — Enter the number of gallons and applicable state and local sales tax paid from Schedule A and Schedule B.

Schedules A and B

Complete all columns of Schedules A and B. Enter information for those purchases for which a refund/reimbursement is claimed. Attach copies of all invoices listed. Attach additional sheets if necessary. Be sure to total the *Number of gallons, Excise tax paid, Petroleum business tax paid* and *Sales tax paid* columns. The totals of these columns must be carried to the front page as indicated.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

New York State Department of Taxation and Finance

Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold at Retail Service Stations

FT-1007
(6/03)

Print or type *(See instructions on back of this form)*

Name	Certificate of authority number	For office use only
		Department of Taxation and Finance
Street address		Total
City State ZIP code	Telephone number ( )	Audited by
Name of representative *(if any)*	Telephone number ( )	Approved by
Street address		Date approved
City State ZIP code		Office of the State Comptroller
		Audited by
		Date approved
		Check number

This claim is for the period:

From: (mm/dd/yyyy) _____ to: (mm/dd/yyyy) _____

Sales tax rate at business location _____ %

Type of business — *(check all that apply)*

☐ Motor fuel sales (gasoline) ☐ Diesel motor fuel sales ☐ Convenience store
☐ Repairs ☐ Other sales *(explain)* _____

Section I — Computation of refund

1	Amount of sales tax due on diesel motor fuel sold during period	1	
2	Amount of sales tax prepaid to suppliers on diesel motor fuel sold during period	2	
3	Amount eligible for credit or refund *(subtract line 2 from line 1)*	3	
4	Amount on line 3 taken as a credit on any sales tax return	4	
5	Total refund requested *(subtract line 4 from line 3)*	5	

Section II — Summary of diesel motor fuel purchases

Column A Name of supplier	Column B Date of purchase	Column C Invoice number	Column D Product type code* *(see instructions)*	Column E Prepaid sales tax per gallon *(to nearest 1/10 cent)*	Column F Total gallons purchased	Column G Prepaid sales tax paid on purchase

(Attach additional sheets if necessary)

Certification: I, the claimant named above, or an officer or other authorized representative of such claimant, do hereby make application for refund of prepaid sales tax, pursuant to the New York State Tax Law, and certify that to the best of my knowledge all New York State sales taxes for which this claim is filed have been paid; that no portion of the tax has been refunded or credited to me by any vendor; and that this claim does not include any items for which refund or credit was previously claimed or received. I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Signature	Title	Date	Telephone number
			( )

Paid preparer's use only			
	Preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name or yours, if self-employed	Check if self-employed ☐	EIN (employer identification number)
	Address		Telephone number ( )

Any person who attempts to use this form to evade the tax on diesel motor fuel is liable for penalties as provided by the New York State Sales Tax Law and Regulations.

Instructions

General information

This application is to be used by operators of retail service stations (including marinas) to claim a refund of prepaid sales tax on diesel motor fuel.

Refunds may be claimed when:

1. The prepaid tax on diesel motor fuel was more than the tax required to be collected from customers on the sale of the diesel motor fuel; **or**
2. Retail sales were made to exempt purchasers and no sales tax was charged on the sale with respect to sales of diesel motor fuel. Exempt purchasers are limited to New York State and the United States government. Exempt purchasers must provide the service station with the proper documentation to establish eligibility for exemption, and this document must be kept by the service station. A refund of the prepaid tax will not be granted in the absence of this proof of exemption.

Who may use this form

Service stations making retail sales of diesel motor fuel may use this form to claim only a refund of prepaid sales tax on diesel motor fuel. This form may **not** be used to claim a refund of diesel motor fuel tax or the petroleum business tax. To claim a refund of the diesel motor fuel tax, use Form FT-946/1046, *Motor/Diesel Motor Fuel Tax Refund Application.* To claim a refund of the petroleum business tax, use Form AU-630, *Application for Reimbursement of the Petroleum Business Tax.*

When to file

Claims for refund of the prepaid sales tax must be filed within three years from the date the tax was payable to the Commissioner of Taxation and Finance.

Claims should be filed for periods of at least one full month, whenever possible.

Substantiation

To expedite the processing of a refund claim, a claimant must:

— Complete *Section I* and *Section II* of this application. (Attach additional worksheets if necessary.)

— Furnish copies of the original purchase invoices showing the prepaid sales tax.

Failure to submit the required information may result in the return of the application and a delay in the processing of any refund.

Additional documentation may be requested by the Tax Department upon review of the refund application submitted.

You must keep all records and other supporting documents, including those related to purchases, total sales, exempt sales, and prepaid sales tax used to complete this refund application for a period of at least three years and be able to produce them upon request of the Tax Department.

Section I

Line 1 — Enter the total amount of sales tax required to be collected on diesel motor fuel sold during the period covered by the application.

Line 2 — Enter the amount of sales tax prepaid to supplier for only that diesel motor fuel sold during the period for which the refund is claimed; do not enter the prepaid tax for diesel motor fuel purchased but not yet sold.

Line 3 — Subtract line 2 from line 1. Enter result.

Line 4 — Enter whatever portion of the amount shown on line 3 that was taken as a credit against sales taxes due on another report or return.

Line 5 — Subtract line 4 from line 3. Enter result.

Section II

Enter information only for those purchases for which a refund of prepaid sales tax is claimed and attach all invoices listed. For Column D indicate by code the product type purchased.*

*Product type codes:

Code	Type of fuel
1	Kerosene
2	No. 2 fuel oil
3	Diesel fuel (No. 1 diesel fuel, No. 2 diesel fuel and enhanced No. 2 fuel oil)
4	No. 4 fuel oil
5	Kero-jet fuel
6	Other

Where to file

The completed refund application and required documentation should be mailed to:

NYS TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY, NY 12205

Need help?

Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

For business tax information:	1 800 972-1233
For general information:	1 800 225-5829
To order forms and publications: (Also see *Internet access* below.)	1 800 462-8100
From areas outside the U.S. and outside Canada:	(518) 485-6800

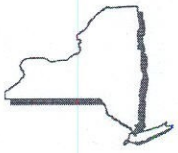
Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Internet access: *www.tax.state.ny.us* (for forms, publications, and information)

Hotline for the hearing and speech impaired: 1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227



New York State Department of Taxation and Finance

Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations

FT-1010
(6/03)

Note: Refund claims without supporting documents cannot be processed and will be returned.

Print or type

Name of claimant	Telephone number ( )	Certificate of authority number
Street address		Diesel motor fuel tax registration number (if any)
City / State / ZIP code		Period covered by claim From: (mm/dd/yyyy) To: (mm/dd/yyyy)
Name of representative (if any)	Telephone number ( )	
Street address		
City / State / ZIP code		
Type of business		

For office use only

Department of Taxation and Finance	
Total	
Audited by	
Approved by	
Date approved	
Office of the State Comptroller	
Audited by	
Date approved	
Check number	

Section I — Summary of sales *(attach additional sheets if necessary)*

Column A Type of fuel *(see instructions)*	Column B Number of gallons sold	Column C Prepaid sales tax per gallon *(to nearest 1/10 cent)*	Column D Refund claimed *(Column B x Column C)*	Column E Sales invoice number	Column F Name of customer	Column G Basis for exemption *(see instructions)*

Total refund claimed *(add* Column D *amounts)* → $

Section II — Summary of purchases *(attach additional sheets if necessary)*

Column A Type of fuel *(see instructions)*	Column B Number of gallons purchased	Column C Prepaid sales tax per gallon *(to nearest 1/10 cent)*	Column D Name of supplier	Column E Supplier's invoice number	Column F Invoice date (mm/dd/yy)

Certification: I, the claimant named above, or an officer or other authorized representative of such claimant, do hereby make application for refund of prepaid sales tax, pursuant to the New York State Tax Law, and certify that to the best of my knowledge all New York State sales taxes for which this claim is filed have been paid; that no portion of the tax has been refunded or credited to me by any vendor; and that this claim does not include any items for which refund or credit was previously claimed or received. I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Signature	Title	Date	Telephone number ( )

Paid preparer's use only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name or yours, if self-employed			EIN (employer identification number)
Address			Telephone number ( )

Any person who attempts by use of this form to evade the tax on motor fuel is liable for penalties as provided by the New York State Sales Tax Law and Regulations.

Instructions

Who may use this form

This application for refund may be used by sellers of diesel motor fuel, other than retail service stations, to claim a refund of prepaid sales tax on diesel motor fuel that was paid by or passed through to them.

Refunds of prepaid sales tax may be claimed when diesel motor fuel was sold and no sales tax was charged because the customer was not required to pay certain sales taxes due to a statutory exemption or exclusion.

This form may not be used to claim a refund of sales tax paid on motor fuel (gasoline) or diesel motor fuel purchased from a retail service station, or the prepaid tax paid by a retail service station. Instead, use Form FT-1007, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold at Retail Service Stations.*

When to file

Applications for refund must be filed within three years from the date the tax was payable to the Commissioner of Taxation and Finance. Claims should be filed for periods of at least one full month, whenever possible.

Where to file

The completed refund application and all required documentation should be mailed to:

NEW YORK STATE TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205

Substantiation

Copies of invoices for all sales for which a refund is claimed must be attached to this application. An invoice for an exempt customer must show that customer as the purchaser and payer of record.

In addition to invoices for all sales and purchases listed, you must submit copies of the documents given to you by the purchasers which established their eligibility for exemption.

Failure to submit the required documentation may result in the return of your application and a delay in the processing of your refund.

Section I — Summary of sales

Include on this form only those sales on which no prepaid sales tax was charged or passed through.

Column A — Enter the appropriate code for the type of fuel sold.

Code	Type of fuel
1	Kerosene
2	No. 2 fuel oil
3	Diesel fuel (No. 1 or No. 2 diesel fuel and enhanced No. 2 fuel oil)
4	Kero-jet fuel
5	Other (explain)

Column D — Multiply the amount in *Column B* by the amount in *Column C* and enter the result in *Column D.*

Column F — If you purchased diesel motor fuel that you exported to another state for sale in that state, list your name as the customer.

Column G — Enter the reason for exemption given by the purchaser. Select the appropriate code from the list below:

(A) an airline purchasing kero-jet fuel for use in its airplanes

(F) a farmer purchasing diesel fuel for use exclusively in farming

(G) a purchase by a governmental entity (New York State or the United States government)

(H) diesel product purchased for use exclusively in residential heating

(M) a manufacturer or processor purchasing unenhanced diesel fuel for exclusive use in production

(X) fuel sold for export outside New York State

(O) other (explain)

Section II — Summary of purchases

Note: You must list and submit copies of invoices for purchases of tax-paid diesel motor fuel in quantities equal to or greater than that for which this refund is claimed. You may not claim a refund of prepaid sales tax on diesel motor fuel still held in inventory.

Column A — Enter the appropriate code for the type of fuel purchased. For the list of codes, see *Section I — Summary of sales, Column A* instructions above.

Need help?

Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.
Business tax information: 1 800 972-1233
Forms and publications: 1 800 462-8100
(Also see *Internet access* below.)
From areas outside the U.S. and outside Canada: (518) 485-6800
Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time).

Internet access: *www.tax.state.ny.us* (for forms, publications, information)

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

FT-947 (6/85)

New York State Department of TAXATION and FINANCE

Application For Refund of Sales and Motor Fuel Taxes by Out of State Purchasers Exporting Motor Fuel

Do not use this form if you are registered as a vendor of motor fuel with New York State.

Please Type or Print

Name	Federal Employer ID #	
Street Address	Telephone Number ( )	
City	State	ZIP Code
Name of Representative *(if any)*		
Street Address	Telephone Number ( )	
City	State	ZIP Code

FOR OFFICE USE ONLY	
Dept. of Taxation and Finance	
Totals	Motor Fuel Tax:
	Sales Tax:
Audited by	
Approved by	
Date Approved	
Dept. of Audit and Control	
Audited by	
Date Approved	
Check Number	

This claim is for the period from _____, 19 _____ to _____, 19 _____.

IMPORTANT: Refund claims without supporting doucments attached cannot be processed and will be returned.

Total Gallons Exported *(from pg. 2, col. H)*	Motor Fuel Tax Paid *(from pg. 2, col. I)*	Sales Tax Paid *(from pg. 2, col. J)*	Amount of Refund Claimed
gal.	$	+ $	= $

I certify that:

1. I am a duly licensed distributor/dealer of motor fuel in the state or province of _____, as evidenced by the attached photocopy of my valid distributor/dealer license or a letter from the taxing authority of that state or province certifying my status.
2. This motor fuel was immediately transported from New York State to the state or province named above where it was either sold from my facilities as indicated on page 2 of this form or delivered to my customer as indicated on page 2 of this form.
3. I did not and will not resell, deliver or use this motor fuel in New York State.
4. The motor fuel indicated on page 2 was purchased with New York State sales and motor fuel tax passed through to me.
5. No portion of the tax has been refunded or credited to me by any vendor and this claim does not include any items for which refund or credit was previously claimed or received from New York State.
6. This application and any attachments are to the best of my knowledge and belief true, correct and complete.

I understand that my signature on this form authorizes representatives of the New York State Department of Taxation and Finance to inspect my books and records regarding this transaction and to inspect my facilities located outside New York State in order to verify the statements made on this form. I also understand that the New York State Department of Taxation and Finance may divulge the details of this transaction to the taxing authorities of the state or province to which the motor fuel was exported.

Signature of Applicant	Title	Date
Signature of Preparer *(if other than applicant)*		Date

Any person who attempts to use this form to evade the tax on motor fuel is liable for penalties as provided by the New York State Tax Law and Regulations.

INSTRUCTIONS

Who Should Use This Form

This application should be used by **purchasers** of motor fuel (gasoline) who paid sales tax and motor fuel tax on motor fuel which was immediately exported for sale outside New York State. Refunds of both motor fuel tax and prepaid sales tax can be claimed on one application.

New York State registered vendors of motor fuel who export **cannot** use this application. Registered vendors (other than those operating retail service stations) must use Form FT-949 to obtain a refund of tax on motor fuel exported by the applicant or sold to a purchaser exporting the fuel.

Specific Instructions

1. Complete page 2. Enter the required information for each purchase for which a refund of tax is requested and attach a copy of **EACH** invoice listed.
2. Attach a copy of your motor fuel tax return for the state or province to which the motor fuel indicated on this application was exported.
3. Enter all information required and sign the certification.

When To File

Claims for refund of motor fuel tax must be filed within **two** years of the date the tax was paid to the supplier. Claims for refunds of prepaid sales tax must be filed within three years of the date the tax was payable to the New York State Tax Commission.

Preferably the period covered by the claim should not be less than one month.

Where To File

The completed refund application and required documentation should be mailed to:

New York State
Department of Taxation and Finance
Fuel Tax Refund Unit
P.O. Box 5501
Albany, New York 12205

Schedule of Motor Fuel Purchases for Export

A Supplier's Invoice Number	B Supplier's NY Sales Tax ID # *(if not on invoice)*	C Number of Gallons Purchased Tax Paid	D Name and Location of Facility Where Product Was Obtained	E Method of Delivery Out of State *(Barge, Truck, etc.)*	F Name of Transporter	G Out of State Location Where Fuel Was Delivered *(give name & address)*	H Number of Gallons Exported	I Motor Fuel Tax Paid	J Sales Tax Paid
						Totals *(transfer to page 1)*			

– Attach additional sheets, if necessary –

New York State Department of Taxation and Finance

Refund Application for Farmers Purchasing Motor Fuel

Tax Law — Articles 12-A, 13-A, 28 and 29

FT-420

(9/06)

Use this form only for motor fuel (not diesel motor fuel) purchases made within three years prior to the date of this application. Be sure to complete *Schedule A* on back.
(See instructions, Form FT-420-I, before completing.)

Name of claimant	Telephone number ( )	**For Tax Period:** Beginning	Ending
Street address			*For office use only*
City, state and ZIP code		Total approved	
Social security number	County	Audited by	Date
Employer identification number	NYS sales tax identification number	Approved by	Date
Name of farm / Type of farm / Number of acres under cultivation		Approved by	Date

Computation of refund

Enter the number of gallons of motor fuel purchased in New York State on which taxes (motor fuel excise tax, petroleum business tax and state and local sales tax) were paid.

1	Beginning inventory *(bulk storage only - others enter zero)* (If no ending inventory was shown on the preceding claim, no beginning inventory should be shown on this claim.)		1	
2	Purchases during period *(from Schedule A, on back)*		2	
3	Gallons available for use *(add lines 1 and 2)*		3	
4	Ending inventory *(bulk storage only - others enter zero)*		4	
5	Total gallons used *(subtract line 4 from line 3)*		5	
6	Number of **taxable** gallons used *(not used directly or exclusively in farming - explain below)*		6	
7	Nontaxable gallons eligible for refund *(subtract line 6 from line 5)*		7	
8	Motor fuel excise tax paid *(multiply line 7 by $0.08)*	8		
9	Petroleum business tax *(multiply line 7 by $ ____ petroleum business tax rate paid; see instructions)*	9		
10	Total motor fuel and petroleum business tax paid *(add lines 8 and 9)*		10	
11	Sales tax paid on total gallons used *(see instructions)*	11		
12	Nontaxable use percentage rate *(divide line 7 by line 5)*	12 × .		
13	Sales tax paid on nontaxable use *(multiply line 11 by line 12)*		13	
14	Total refund requested *(add lines 10 and 13)*		14	

Explain how gallonage reported on line 6 was computed: _____

Enter below the number of each kind of motor equipment you own that is used for farming and that operates on motor fuel. Enter an ***N*** if none are owned.

Automobiles		Boats	
Trucks		Airplanes	
Tractors		Other	

If motor fuel was used in an airplane or motor boat for farming purposes, list the identification number of each below.

Certification: I certify that this report is true and complete, and I make these statements with the knowledge that willfully issuing a false or fraudulent report with the intent to evade tax is a misdemeanor under section 1812(c), 1812-f(c), and 1817(b) of the Tax Law, and section 210.45 of the Penal Law, punishable by a fine of up to $10,000 for an individual or $20,000 or more for a corporation. I also understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Signature	Title	Date

Paid preparer's use only

Preparer's signature	Date	EIN or social security number	Telephone number ( )
Firm's name *(or yours, if self-employed)*			
Address		ZIP code	Power of attorney attached? ☐ Yes ☐ No

Mail to: NYS TAX DEPARTMENT, FUEL TAX REFUND UNIT, PO BOX 5501, ALBANY NY 12205-5501

Schedule A - Motor fuel purchases

(Attach additional sheets if necessary.)

Date of purchase	Seller's name	Seller's city	Seller's county	Invoice number	Number of gallons	Excise tax paid	Petroleum business tax paid	Sales tax paid

Total *(enter the number of gallons here and on line 2 on the front)* .....

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

New York State Department of Taxation and Finance

Application for Refund of Sales Tax Paid on Automotive Fuels

Tax Law — Articles 28 and 29

FT-500

(7/05)

For office use only
Department of Taxation and Finance
Total
Audited by
Approved by
Date approved

Refund claims without supporting documents cannot be processed and will be returned.

Print or type

This claim is for the period:

From: (month-day-year) To: (month-day-year)

Federal employer ID no.

Name

Telephone number ( )

Street address

City County State ZIP code

Name of representative *(if any)*

Telephone number ( )

Street address

City County State ZIP code

Check applicable box

Fuel was used:

- ☐ For residential heating
- ☐ By an exempt organization
  Enter exempt organization number: _____
- ☐ By a United States or New York State governmental entity
- ☐ By an omnibus carrier or vessel operator in local transit service
- ☐ By a qualifying Indian (*see instructions*)
- ☐ In farm production or in a commercial horse boarding operation
- ☐ By a Qualified Empire Zone Enterprise (QEZE)
- ☐ Other: _____

Refund claimed

Enter total refund claimed *(from back)* .....

☐ Check this box if you are filing this sales tax refund form together with a refund form for motor/diesel fuel tax or petroleum business tax for the same period and gallonage. Attach invoices or other information as required by all forms and mail all forms in one envelope.

Instructions

Who may use this form

— Purchasers entitled to exemption from sales tax on purchases of fuel used for residential heating (sections 1105-A and 1210 of the Tax Law).

— Purchasers entitled to exemption from sales tax on purchases of fuel used in an exempt manner as described in sections 1115(a) and 1115(c) of the Tax Law (farming, manufacturing, etc.).

— Exempt organizations (section 1116(a) of the Tax Law).

— Omnibus carriers or vessel operators providing local transit service within New York State (section 1119(b) of the Tax Law).

— Indians who are enrolled members of an exempt tribe or nation, and who took delivery of the motor fuel or diesel motor fuel on a qualified reservation for their use.

— Farmers or commercial horse boarding operators (section 1115(a)(6) of the Tax Law).

— Qualified Empire Zone Enterprises (QEZEs) who use the fuel in qualifying motor vehicles or who directly and predominantly (at least 50%) use the fuel in empire zones where they have qualified to receive benefits (section 1115(z) of the Tax Law).

Note: This form may not be used to claim a refund of the prepaid sales tax.

Information for claimants

— Complete this application in full, including the *Schedule of motor fuel and diesel motor fuel purchases* on the back.

— Submit all invoices on which the claim is based. Invoices must be in the name of the claimant and show the amount of tax paid by the claimant. Receipts that do not identify the claimant as the purchaser are not acceptable.

— Attach appropriate documentation:

- If you are claiming an exemption under Tax Law sections 1115(a) or 1115(c) for an exempt use, 1105-A or 1210 for residential heating, or 1115(z) as a Qualified Empire Zone Enterprise (QEZE), attach a statement specifying the exemption claimed and describe in detail the manner in which the motor fuel or diesel motor fuel was used.
- If you are an exempt organization, other than a governmental agency, attach a copy of Form ST-119, *Exempt Organization Certificate.*
- If you are an omnibus carrier or vessel operator, attach computations of the percentage of your local transit service.

If you are an enrolled Indian who meets all the requirements established by law, you must complete the following statement:

I, _____, hereby certify that I am an enrolled member of the exempt Indian tribe or nation of _____. The motor fuel or diesel motor fuel on which this refund is claimed was delivered to me on the reservation indicated: _____.

When to file

The application for refund must be filed within three years from the date the tax was payable to the Commissioner of Taxation and Finance. The period covered by the claim should be at least one month, beginning with the first day of the month and ending with the last day.

Where to file

Mail refund applications to: **NYS TAX DEPARTMENT**
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205-0501.

Certification: I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

Signature	Title	Date	Telephone number ( )

Paid preparer's use only				
	Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name or yours, if self-employed			EIN (employer identification number)
	Address		ZIP code	Telephone number ( )

Schedule of motor fuel and diesel motor fuel purchases

Attach originals or copies of all invoices to this application.

A Date of purchase	B Seller's name	C Delivery location: city and county	D Invoice number	E Type of product* (from below)	F Number of gallons	G Total sales tax (on invoice)	H Sales tax refund claimed (dollars and cents)

Attach additional sheets if necessary.

Total amount of refund claimed
(enter here and in the box on the front)

***Product type codes:**
1 - Kerosene
2 - No. 2 fuel oil
3 - Diesel fuel (No. 1 diesel fuel, No. 2 diesel fuel, and enhanced No. 2 fuel oil)
4 - Kero-jet fuel

Motor fuel:
5 - Unleaded
6 - Premium unleaded
7 - Other

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

New York State Department of Taxation and Finance

Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations

FT-949
(6/03)

Note: Refund claims without supporting documents cannot be processed and will be returned.

Print or type

Name of claimant	Telephone number ( )	Certificate of authority number
Street address		Motor fuel tax registration number (if any)
City / State / ZIP code		Period covered by claim From: (mm/dd/yyyy) To: (mm/dd/yyyy)
Name of representative (if any)	Telephone number ( )	
Street address		
City / State / ZIP code		
Type of business		

For office use only

Department of Taxation and Finance
Total
Audited by
Approved by
Date approved
Office of the State Comptroller
Audited by
Date approved
Check number

Section I — Summary of sales *(attach additional sheets if necessary)*

Column A Type of fuel "U" for unleaded "P" for premium	Column B Number of gallons sold	Column C Prepaid sales tax per gallon *(to nearest 1/10 cent)*	Column D Refund claimed *(Column B x Column C)*	Column E Sales invoice number	Column F Name of customer	Column G Basis for exemption *(see instructions)*

Total refund claimed *(add* Column D *amounts)* → $

Section II — Summary of purchases *(attach additional sheets if necessary)*

Column A Type of fuel "U" for unleaded "P" for premium	Column B Number of gallons purchased	Column C Prepaid sales tax per gallon *(to nearest 1/10 cent)*	Column D Name of supplier	Column E Supplier's invoice number	Column F Invoice date (mm/dd/yyyy)

Certification: I, the claimant named above, or an officer or other authorized representative of such claimant, do hereby make application for refund of prepaid sales tax, pursuant to the New York State Tax Law, and certify that to the best of my knowledge all New York State sales taxes for which this claim is filed have been paid; that no portion of the tax has been refunded or credited to me by any vendor; and that this claim does not include any items for which refund or credit was previously claimed or received. I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Signature	Title	Date	Telephone number ( )

Paid preparer's use only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name or yours, if self-employed			EIN (employer identification number)
Address			Telephone number ( )

Any person who attempts by use of this form to evade the tax on motor fuel is liable for penalties as provided by the New York State Sales Tax Law and Regulations.

Instructions

Who may use this form

This application for refund may be used by sellers of motor fuel other than retail service stations (for example, wholesalers and jobbers), to claim a refund of prepaid sales tax on motor fuel.

Refunds of prepaid sales tax may be claimed when motor fuel was sold and no sales tax was charged because the motor fuel was sold to an exempt purchaser (see *Column F* below).

This form may not be used to claim a refund for sales of motor fuel made through retail service stations. Retail service station operators must use Form FT-950, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations,* to obtain a refund of prepaid sales tax.

When to file

Applications for refund must be filed within three years from the date the tax was payable to the Commissioner of Taxation and Finance. Claims should be filed for periods of at least one full month, whenever possible.

Where to file

The completed refund application and all required documentation should be mailed to:

NEW YORK STATE TAX DEPARTMENT
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205

Substantiation

Copies of invoices for all sales for which a refund is claimed must be attached to this application. An invoice for an exempt customer must show that customer as the purchaser and payer of record.

In addition to invoices for all sales and purchases listed, copies of the following documents given to you by the purchaser also must be submitted with this application for exempt sales to:

- **An exporter** – Form FT-936, *Statement of Exportation of Motor Fuel by Purchaser*
- **A qualified hospital** – Form FT-937, *Certificate of Exemption for Qualified Hospitals, Volunteer Fire Companies and Volunteer Ambulance Services*
- **A governmental entity** – a copy of the governmental purchase order, voucher, or contract.

Note: When you have purchased motor fuel that you exported, submit evidence to show that the fuel was transported outside the state as well as a copy of the motor fuel tax return for the state to which the fuel was exported for sale.

Failure to submit the required documentation may result in the return of your application and a delay in the processing of your refund.

Section I — Summary of sales

Include on this form only those sales on which no prepaid sales tax was charged or passed through.

Column D — Multiply the amount in *Column B* by the amount in *Column C* and enter the result in *Column D*.

Column F — Enter the name of the exempt purchaser to whom you sold motor fuel. Exempt purchasers may only be one of the following:

- The United States government, its agencies, and instrumentalities
- New York State, its agencies, instrumentalities, and political subdivisions (including school districts)
- A qualified hospital
- The purchaser of motor fuel for export

Note: If you purchased motor fuel that you exported to another state for sale in that state, list your name as the customer.

Column G — Enter the reason for exemption given by the purchaser. Select the appropriate code from the list below:

(G) a purchase by a governmental entity (New York State or the United States government)
(Q) a qualified hospital
(X) fuel sold for export outside New York State
(O) other (explain)

Section II — Summary of purchases

You must list and submit copies of invoices for purchases of tax-paid motor fuel in quantities equal to or greater than that for which this refund is claimed.

Need help?

Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.
Business tax information: 1 800 972-1233
Forms and publications: 1 800 462-8100
(Also see *Internet access* below.)
From areas outside the U.S. and outside Canada: (518) 485-6800
Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time).

Internet access: *www.tax.state.ny.us* (for forms, publications, information)

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

New York State Department of Taxation and Finance

Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations

FT-950
(6/03)

Print or type *(See instructions on back of this form)*

Name	Certificate of authority number	For office use only
		Department of Taxation and Finance
Street address		Total
City State ZIP code	Telephone number ( )	Audited by
Name of representative *(if any)*	Telephone number ( )	Approved by
Street address		Date approved
City State ZIP code		Office of the State Comptroller
		Audited by
		Date approved
		Check number

This claim is for the period:

From: (mm/dd/yyyy) _____ to: (mm/dd/yyyy) _____

Sales tax rate at business location _____ %

Type of business — *(check all that apply)*

☐ Motor fuel sales (gasoline) ☐ Diesel motor fuel sales ☐ Convenience store
☐ Repairs ☐ Other sales *(explain)* _____

Section I — Computation of refund

1	Amount of sales tax due on motor fuel sold during period	1	
2	Amount of sales tax prepaid to suppliers on motor fuel sold during period	2	
3	Amount eligible for credit or refund *(subtract line 2 from line 1)*	3	
4	Amount on line 3 taken as a credit on any sales tax return	4	
5	Amount of refund claimed *(subtract line 4 from line 3)*	5	

Section II — Summary of motor fuel purchases

Column A Name of supplier	Column B Date of purchase	Column C Invoice number	Column D Type of fuel U = unleaded P = premium	Column E Prepaid sales tax per gallon *(to nearest 1/10 cent)*	Column F Total gallons purchased	Column G Prepaid sales tax paid on purchase	

(Attach additional sheets if necessary)

Certification: I, the claimant named above, or an officer or other authorized representative of such claimant, do hereby make application for refund of prepaid sales tax, pursuant to the New York State Tax Law, and certify that to the best of my knowledge all New York State sales taxes for which this claim is filed have been paid; that no portion of the tax has been refunded or credited to me by any vendor; and that this claim does not include any items for which refund or credit was previously claimed or received. I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Signature	Title	Date	Telephone number
			( )

Paid preparer's use only			
	Preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name or yours, if self-employed	Check if self-employed ☐	EIN (employer identification number)
	Address		Telephone number ( )

Any person who attempts to use this form to evade the tax on motor fuel is liable for penalties as provided by the New York State Sales Tax Law and Regulations.

Instructions

General

This application is to be used by operators of retail service stations to claim a refund of excess prepaid sales tax on motor fuel.

Refunds may be claimed when:

1. The prepaid tax on motor fuel was more than the tax required to be collected from customers on the sale of the motor fuel; **or**
2. Retail sales were made to exempt purchasers and no sales tax was charged on the sale. Exempt purchasers are qualified hospitals; the federal government, its agencies and instrumentalities; New York State, its agencies, instrumentalities and political subdivisions including school districts.

Who may use this form

Retail vendors of motor fuel may use this form to claim only a refund of prepaid sales tax on motor fuel. This form may **not** be used to claim a refund of motor fuel tax or the petroleum business tax. To claim a refund of motor fuel tax, use Form FT-946/1046, *Motor/Diesel Motor Fuel Tax Refund Application.* To claim a refund of the petroleum business tax, use Form AU-630, *Application for Reimbursement of the Petroleum Business Tax.*

When to file

Claims for refund must be filed within three years from the date tax was payable to the Commissioner of Taxation and Finance.

Claims should be filed for periods of at least one full month, whenever possible.

Substantiation

To expedite the processing of a refund claim, a claimant must:

— Complete *Section I* and *Section II* of this application. (Attach additional worksheets if necessary.)

— Furnish copies of the original purchase invoices showing the prepaid sales tax.

Failure to submit the required information may result in the return of the application and delay in the processing of any refund.

Additional documentation may be requested by the Tax Department upon review of the refund application submitted.

You must keep all records and other supporting documents, including those related to purchases, total sales, exempt sales, and prepaid sales tax used to complete this refund application for a period of at least three years and be able to produce them upon request of the Tax Department.

Section I

Line 1 — Enter the total amount of sales tax required to be collected on motor fuel sold during the period covered by the application.

Line 2 — Enter the amount of sales tax prepaid to supplier on the motor fuel sold during the period for which the refund is claimed.

Line 3 — Subtract line 2 from line 1.

Line 4 — Enter whatever portion of the amount shown on line 3 that was taken as a credit against sales taxes due on another report or return.

Line 5 — Subtract line 4 from line 3. Enter result.

Section II

Enter information only for those purchases for which a refund is claimed and attach copies of all invoices listed.

Where to file

The completed refund application and required documentation should be mailed to:

NEW YORK STATE
DEPARTMENT OF TAXATION AND FINANCE
FUEL TAX REFUND UNIT
PO BOX 5501
ALBANY NY 12205

Need help?

Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

For business tax information:	1 800 972-1233
For general information:	1 800 225-5829
To order forms and publications: (Also see *Internet access* below.)	1 800 462-8100
From areas outside the U.S. and outside Canada:	(518) 485-6800

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Internet access: *www.tax.state.ny.us* (for forms, publications, and information)

Hotline for the hearing and speech impaired: 1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227

PR-955 (9/00)

New York State Department of Taxation and Finance
Processing Division - Sales Tax Refund Unit
W A Harriman Campus
Albany NY 12227

Claim for Refund by Farmers and Commercial Horse Boarding Operators

Sales Tax on Utilities, Fuel Oil and Motor Fuel

Important - Do not use this form to claim motor fuel tax refund. *See instructions on the back of this form.*

Please print or type:

This claim is for the period **from** (Month-day-year) **to** (Month-day-year)

Name of claimant	Identification or social security number
Street address	Telephone number ( )
City / County / State / ZIP code	Refund claimed (from line 4) $

Location of operation if not at the above address

Type of operation

☐ Dairy ☐ Fruit ☐ Nursery ☐ Fur-bearing animals
☐ Poultry ☐ Truck ☐ Greenhouse ☐ Other (specify): _____
☐ Commercial horse boarding

Dollar value of farm produce sales reported on latest federal income tax return $ _____

Exempt purchases A	Total purchases excluding sales tax (dollars and cents) B	Sales tax paid (dollars and cents) C	Exempt use percentage D	Refund claimed (dollars and cents) E
1. Utilities				
2. Fuel oil				
3. Motor fuel				
4. Total refund claimed				

5. Explanation of exempt use percentage _____

Are all purchases of fuel oil and motor fuel used in the operation delivered by your supplier to your business address? ☐ Yes ☐ No
If *No*, please read instructions for use tax on back.

To the best of my knowledge and belief, I certify that the information contained herein or made a part of this claim is true, correct and complete; that I am not a registered vendor; and that all New York State and local sales and use tax has been paid, none of which has been refunded by any vendor, nor made a part of any previous claim for refund or credit.

Signed in _____ County, New York

this _____ day of _____, 20 _____

_____
(Signature of claimant)

_____
State whether you are the owner or member of firm; or if officer, give title.

For office use only

Mail claim to: PROCESSING DIVISION, SALES TAX REFUND UNIT, W A HARRIMAN CAMPUS, ALBANY NY 12227

Do not use this form to claim a motor fuel tax refund.

Exempt use

Section 1115 of the tax law states:

(1) Fuel, gas, electricity, refrigeration and steam, and gas, electric, refrigeration and steam service of whatever nature for use or consumption directly and exclusively in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, assembling, generating, refining, mining, or extracting, farming, agriculture, horticulture or floriculture, shall be exempt from the taxes imposed under subdivisions (a) and (b) of section eleven hundred five and the compensating use tax imposed under section eleven hundred ten of this article.

(2) Fuel, gas, electricity, refrigeration and steam, and gas, electric, refrigeration and steam service of whatever nature for use or consumption either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both, shall be exempt from the taxes imposed under subdivisions (a) and (b) of section eleven hundred five and the compensating use tax imposed under section eleven hundred ten of this article.

Taxable use

Purchases of utilities, fuel oil, or motor fuel for personal use or non-commercial use are not exempt.

Instructions

Refund claims should be filed annually or semi-annually. Claims must be filed within 3 years after the date the tax was payable to the Commissioner of Taxation and Finance.

Type of operation

Check the operation which describes your main activity.

Dollar value of farm produce sales

Use the amount reported on your latest annual income tax return.

Refund computations - Lines 1 through 5

Segregate and list all payments for utilities, fuel oil, and motor fuel. Total the purchase price of these, excluding sales tax. Insert the total purchases of utilities on line 1B, fuel oil on 2B, and motor fuel on 3B.

Total the sales tax paid. Insert the total sales tax paid on utilities on line 1C, sales tax paid on fuel oil on 2C, and sales tax paid on motor fuel on 3C.

If the total sales slips, delivery tickets, and/or monthly statements submitted with the claim exceed twelve (12), also submit a listing or adding machine tape.

Estimate the percentage of utilities, fuel oil, and motor fuel used for exempt purposes. The manner of determining each percentage should be explained on line 5, stating how your purchases are used. Insert the exempt use percentage for utilities on line 1D, fuel oil on 2D, and motor fuel on 3D.

Multiply the sales tax paid (column C) by the exempt use percentage (column D) to compute the refund claimed on lines 1E, 2E, and 3E. Total column E on line 4.

Use tax

If a vendor has not collected the sales tax, or the sales tax rate used by a vendor was lower than the rate that applies in the area where your farm is located, you are required to report and remit a compensating use tax.

If any of your purchases are subject to use tax during the period covered by this claim, please contact your district sales tax office or the central sales tax section for instructions and forms before you file this claim.

Filing requirements

The claimant must fully complete and sign the refund claim form. Attach sales slips, delivery tickets or monthly statements, or copies thereof. All attachments must be dated and include both the buyer's and seller's name and address as well as the commodity, quantity, price, and sales tax charged. In lieu of such slips, tickets, or statements, you may attach a columnar worksheet with invoice number, invoice date, seller's name and address, commodity purchased, price, and sales tax charged.

All records relating to utilities, fuel oil, and motor fuel must be preserved for 3 years and be available for inspection at any time.

Need help?

Tax information: 1 800 972-1233
Forms and publications: 1 800 462-8100
From outside the U.S. and outside Canada: (518) 485-6800
Fax-on-demand forms: 1 800 748-3676
Internet access: http://www.tax.state.ny.us
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

EXHIBIT 2-B

SALES TAX FORMS AND PUBLICATIONS

OTHER SALES TAX FORMS

New York State Department of Taxation and Finance

Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products

DTF-716
(7/05)

C06

Use this form to register for all or any portion of the period from January 1, 2006, through December 31, 2006.

Print or type		
	Legal name of business	Date
	DBA/trade name	Sales tax vendor identification number
	Mailing address: c/o (name)	Business telephone number ( )
	Number and street	
	City, state, ZIP code	

Read instructions on pages 3 and 4 before completing this form.

You must be registered for New York State sales tax if you are selling cigarettes or tobacco products at retail.

Mark an *X* in the box that applies: ☐ Registered sales tax vendor ☐ Form DTF-17, *Application for Registration as a Sales Tax Vendor,* enclosed

Mark an *X* in the box that applies: ☐ New applicant ☐ Registering additional locations or vending machines

Mark an *X* in the box(es) that describes how the cigarettes or tobacco products are sold at retail:

☐ Retail locations ☐ Carts, trucks, stands, etc. ☐ Vending machines

1. Date you began business in New York State:	2. Date you began or will begin selling cigarettes or other tobacco products at retail or through vending machines in New York State:

3. Mark an *X* in the box that applies:

Type of organization: ☐ Individual ☐ Trust ☐ Partnership ☐ Corporation ☐ Governmental ☐ Exempt organization ☐ Other *(specify)*: _____

	A Number needed	B Cost of each	C Amount due *(A × B)*	D Code
4. Certificates of registration *(from Part A)*		$100	$	7007
5. Vending machine registration certificates *(from Part B)*		$ 25	$	7008
6. Total amount due *(add lines 4 and 5, column C)*			$	

— Attach check or money order for the amount on line 6, payable to ***New York State Sales Tax.***
— Write your sales tax vendor identification number, ***DTF-716,*** and the year for which you are registering on the front of your check or money order.
— Mail your application in the enclosed envelope to: **NYS TAX DEPARTMENT**
CIGARETTE REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

(Do not mail this application in the envelope provided with your sales tax return.)

Signature of applicant	Telephone number ( )	*For office use only*
Title	Date	

Part A — Certificates of registration for retail operations ($100 each)

In columns A and B, list the business name and address for each of your business locations registered for sales tax through which you are or will be making retail sales of cigarettes or tobacco products. For business name, enter trade name, DBA (doing business as) name, or assumed name if different from your legal name. In column C, indicate the date you began or will begin selling these products at each location. Attach additional sheets if needed.

A Business name	B Business address	C Date to begin selling cig./tob. products
1.	1.	1.
2.	2.	2.
3.	3.	3.
4.	4.	4.
5.	5.	5.
6.	6.	6.

Total number of certificates of registration required *(enter this total on the front page, **line 4**, column A)* .....

Part B — Vending machine registration certificates ($25 each)

In columns A through C, enter the business name and address where each of your vending machines is located, and each machine's serial number. If you have several machines at one location, enter the address only once, but list the serial numbers of every machine at the location. Attach additional sheets if needed.

A Business name	B Address where vending machine is located *(report each machine separately in column C)*	C Serial number of each vending machine
1.	1.	1.
2.	2.	2.
3.	3.	3.
4.	4.	4.
5.	5.	5.
6.	6.	6.

Total number of vending machine registration certificates required *(enter this total on the front page, **line 5**, column A)*

Note: Vending machine registration certificates and certificates of registration for the period January 1, 2006, through December 31, 2006, will not be issued before December 1, 2005.

Instructions

If you were registered to sell cigarette or tobacco products in 2005, **do not use this form to renew your registration.** Complete and file Form DTF-719, *Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products.*

General information

Every new retail dealer of cigarettes or tobacco products in New York State, and every new owner or operator of vending machines through which cigarettes or tobacco products are sold, must complete and file Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products.* This form should also be used if you have already registered for 2006 and wish to add new locations or additional vending machines.

Note: Every retail dealer is liable for the tobacco products tax on all tobacco products in his/her possession at any time, unless the tax has already been paid or assumed by a distributor appointed by the Tax Department. An invoice issued by a licensed tobacco products distributor or wholesale dealer is considered proof that the tobacco products tax has been paid. Invoices must be made available upon request of the Tax Department, and any failure to produce an invoice results in the retail dealer being liable for payment of the tax.

For purposes of this registration, a *retail dealer* is any person who sells cigarettes or tobacco products in New York State, other than a wholesale dealer, or owner/operator of vending machines. Licensed wholesale dealers that also sell cigarettes at retail are required to register to obtain Form DTF-720, *Retail Dealer Certificate of Registration for Cigarettes and Tobacco Products*, for each of the retail locations where they sell cigarettes. Sales by a retail dealer may be made over the counter at a specific location, or from a cart, truck, stand, or other merchandising device (not including a vending machine). A retail dealer must be registered at each location (for example, a dealer selling cigarettes at four counters or booths at a civic center or a fair would need four registrations).

For purposes of this registration, an *owner* or *operator of a vending machine* is anyone who sells cigarettes or tobacco products through a vending machine. Each of these machines must be registered. If the owner is the operator, the owner registers the machines; otherwise, the operator registers them.

Vendors who sell cigarettes or tobacco products through vending machines and at other locations must apply for **both** registrations (the retail dealer registration **and** the registration for each machine). Form DTF-720, *Retail Dealer Certificate of Registration for Cigarettes and Tobacco Products,* must be publicly displayed in each place of business operated by the retail dealer and on each cart, truck, stand, or other merchandising device through which these items are sold. Form DTF-721, *Vending Machine Registration Certificate for Cigarettes and Tobacco Products,* must be conspicuously affixed to each registered vending machine.

Note: If you own, operate, or maintain one or more vending machines in, at, or on the premises owned or occupied by another person, you **must** possess a license as a wholesale dealer of cigarettes. You may obtain Form CG-100-V, *Application for License as a Wholesale Cigarette Dealer Who Only Operates Vending Machines*, and other forms required for proper registration by calling (518) 485-0181. For inquiries relating to your cigarette and tobacco products certificate application, please call 1 877 299-1443.

Fees due for retail dealer registration or vending machine registration **must** be submitted with the application and are nonrefundable. Registrations are valid for a calendar year and must be renewed annually.

Vendors who are starting business or requesting certificates for additional locations or machines after September 20, 2005, must file this application at least 30 days prior to the anticipated start date, and must receive the registration certificates before beginning sales of cigarettes and tobacco products at the new location(s) or through the additional machine(s).

Vendors who are registering for the first time or registering additional locations or machines to be in operation December 1, 2005, through December 31, 2006, need only pay for the annual period beginning January 1, 2006. The 2006 certificates will be issued to include the December 1, 2005, through December 31, 2005, period.

Valid vending machine registration certificates and Form DTF-720 for the annual period beginning January 1, 2006, will not be issued before December 1, 2005.

Any retail dealer or vending machine registrations applied for after January 1 will be valid only for the **balance** of the calendar year in which they were issued. Fees will not be prorated. These registrations are not assignable or transferable and must be immediately surrendered if business ceases or does not commence. In this case, any vending machine certificates already issued and affixed must be destroyed. (Expired certificates do not have to be returned.)

Consignment certificates are available after January 1 to any vending machine owner/operator who has 100 or more vending machines registered. For information, see *Need help?* on page 4.

Fees imposed by section 480-a of the Tax Law, which requires registration of cigarette retail dealers and vending machines, are administered under the provisions of the Sales and Use Tax Law. Thus, the sales and use tax provisions relating to personal liability and administration, penalties, etc., will apply.

Specific instructions

If you are a new applicant, or if you did not register as a sales tax vendor before starting business, you **must** immediately file Form DTF-17, *Application for Registration as a Sales Tax Vendor.* If you continue to operate a business in New York State without filing this form, you will be subject to a penalty of up to $10,000 and you will be unable to purchase cigarettes or tobacco products from your suppliers at wholesale prices or for purposes of resale. In addition, the Cigarette Tax Law provides that a retail dealer operating without proper registration may be liable for a civil fine not to exceed $2,000 for a first violation or $3,500 for a second or subsequent violation within three years. A vending machine owner or operator who is not properly registered may be liable for a civil fine not to exceed $200 for a first violation or $600 for a second or subsequent violation within three years.

In addition to being granted Form DTF-720 or Form DTF-721, you must file Form DTF-17 and have a valid *Certificate of Authority* before buying or selling cigarettes or tobacco products. See *Need help?* on page 4 if you need Form DTF-17 (available on Web site).

If your sales tax identification number ends with a **C** or **SC**, you **must** file **only one** Form DTF-716 to register for all your locations. However, if your sales tax identification number ends with a two-character suffix (01, 02, S1, S2, etc.), you **must** file a separate Form DTF-716 for each individual identification number/business location.

The certificate for calendar year 2006 must be on display at your place of business by January 1, 2006, or the start date of your business, if after January 1, 2006. We will not issue any new or additional certificates if the applicant has not resolved all finally determined liabilities and filing discrepancies.

Legal name of business — Enter the exact legal name of the business you are registering. For a corporation, enter the name that appears on the *Certificate of Incorporation* filed with the New York State Department of State. For an unincorporated business, enter the name in which the business owns property or acquires debt. If the business entity is a partnership, use the partnership name. Enter the name of the individual owner of the business if you are registering as a sole proprietor.

DBA/trade name — Enter the trade name, doing business as (DBA) name, or assumed name if different from your legal name. For a corporation, fill in the name that appears on the assumed name certificate filed with the New York State Department of State. For an unincorporated business, use the name filed with the county clerk's office according to section 130 of the General Business Law.

Sales tax vendor identification number — Enter your sales tax vendor identification number.

Business telephone number — Be sure to include your area code.

Registered sales tax vendor — Mark an ***X*** in this box if you are already registered to collect sales tax, and be sure to write in your sales tax vendor identification number in the box at the top of the form.

Form DTF-17 enclosed — Mark an ***X*** in this box if you are not already registered for sales tax collection. Enclose your completed Form DTF-17 in order to avoid delays in processing Form DTF-716.

New applicant — Mark an ***X*** in this box if you are registering as a retail dealer or vending machine operator for the first time.

Registering additional locations or vending machines — Mark an ***X*** in this box only if you have already renewed your registration for 2006 or registered as a new applicant for 2006, and you require additional retail dealer or vending machine certificates. (Additional locations include additional carts, trucks, stands, or other merchandising devices.)

How products are sold — Mark an ***X*** in only the box or boxes that describe the type of registration for which you are applying. For example, **do not** check the box *Retail locations* if you are selling only through merchandising devices or vending machines.

Line 1 — Enter the date you began business in New York State. If you are not already registered as a sales tax vendor and you are applying for that registration at the same time, indicate the date you began or will begin making taxable sales.

If your sales tax identification number ends with a **C** or **SC and** you are registering additional business locations, you must indicate the date you began or will begin business at each additional location. Attach a separate sheet of paper and list this information for each additional location.

Line 3 — Mark an ***X*** in the box that most accurately describes your business organization.

A *governmental organization* is the United States of America or any of its agencies or instrumentalities, New York State or any of its agencies, instrumentalities, public corporations, or political subdivisions. This category includes political subdivisions of New York State such as a county, town, city, village, school district, or fire district.

An *exempt organization* for purposes of this application is an organization as defined in section 1116 of the Tax Law.

Parts A and B

Complete page 2 before entering any information on page 1, lines 4, 5, and 6.

Operators of retail business locations, including carts, trucks, stands, etc., must list the business name and address of all locations being registered with this application. For non-stationary operations (for example, trucks) list the address from which you operate your business. Do not include names or addresses of any locations that were listed on any previous application for this annual period.

Vending machine owners/operators must list the business name and address where each vending machine is located and the serial number for each. If you have several vending machines at one location enter the address only once, but list the serial numbers of every machine at that location. Do not include any vending machine serial numbers that were listed on any previous application for this annual period.

Transfer the Part A total from page 2, column C, *Total number of certificates of registration required*, to page 1, line 4, column A. If additional sheets are attached, add the total from these sheets to the column C total box **before** entering on line 4.

Transfer the Part B total from page 2, column C, *Total number of vending machine registration certificates required*, to page 1, line 5, column A. If additional sheets are attached, add the total from these sheets to the column C total box **before** entering on line 5.

Line 4 — Enter in column A the total from Part A, column C. Compute the amount due on line 4 by multiplying the amount in column A by the amount in column B and entering the result in column C.

Line 5 — Enter in column A the total from Part B, column C. Compute the amount due on line 5 by multiplying the amount in column A by the amount in column B and entering the result in column C.

Payment and mailing address — Make your check or money order payable to: ***New York State Sales Tax*** for the total amount due on line 6. Write your sales tax vendor identification number, **Form DTF-716**, and the year for which you are registering on the front of your check or money order.

Mail your application and remittance to:

NYS TAX DEPARTMENT
CIGARETTE REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

Do not mail this application in the envelope provided with your sales tax return.

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for instructions for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Note: The Adolescent Tobacco Use Prevention Act (ATUPA) prescribes (under Chapter 799 of the Laws of 1992) civil penalties for the sale of cigarettes or tobacco products to minors in violation of its provisions. Such penalties, under Article 13-F of the Public Health Law, include fines and the suspension or revocation of a retail dealer's or vending machine's registration. ATUPA is enforced by a local designated enforcement official or the State Health Department.

For more information on this Act, contact your local health department or write: TOBACCO, PO BOX 200, ALBANY NY 12220.

New York State Department of Taxation and Finance

Renewal Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products

DTF-719-MN
(6/06)

C07

Use this form to renew registration for all or any portion of the period from January 1, 2007, through December 31, 2007.

Print or type

Legal name of business	Date
DBA (doing business as)/trade name	Sales tax vendor identification number
Mailing address: c/o name	
Number and street	
City, state, ZIP code	

Read the instructions (Form DTF-719-I) before completing this form.

Use this form to renew the registration for retail dealer certificates and vending machine certificates **only** if you are currently registered for the year 2006. If registering for the first time, use Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products.* (See *General information* and *When to File* on Form DTF-719-I.)

1. Business telephone number: (____) _____

2. Change of mailing address:

☐ Mark an *X* here if you have changed your mailing address. Enter this new address in the area above.

3. Mark an *X* in the box(es) that describes how the cigarettes or tobacco products are sold at retail:

☐ Retail locations ☐ Carts, trucks, stands, etc. ☐ Vending machines

	A Number	B Cost of each	C Amount due (A x B)	D Code
4. Certificates of registration *(from Part A; see instructions)*		$100	$	7007
5. Vending machine registration certificates *(from Part B; see instructions)*		$25	$	7008
6. Total amount due *(add lines 4 and 5, column C)*			$	

Note: Vending machine registration certificates and certificates of registration for the period January 1, 2007, through December 31, 2007, will not be issued before December 1, 2006.

For office use only

- Attach check or money order for the amount on line 6 payable to *New York State Sales Tax.*
- Write your sales tax vendor identification number, *Form DTF-719*, and the year for which you are registering on the front of your check or money order.
- Mail your application and remittance **on or before September 20, 2006.**
- **Do not mail this application in the envelope provided with your sales tax return.**

Signature of applicant	
Title	
Daytime telephone number ( )	Date

Mail to:

NYS TAX DEPARTMENT
JAF BUILDING
PO BOX 1222
NEW YORK NY 10116-1222

Part A - Certificates of registration for retail operations ($100 each)

In column A, indicate whether you are currently making retail sales of cigarettes or tobacco products. In columns B and C, list the business name and address for each business location at which you are making retail sales of cigarettes or tobacco products. For business name, enter trade name, DBA (doing business as) name, or assumed name if different from your legal name. If you sell cigarettes or tobacco products from your main physical address, **list it first**. Attach additional sheets if necessary.

Seq. No.	A Y = yes N = no	B Business name	C Business address	D Date to begin selling cig./tob. products

Total number of certificates of registration required . . . .

Enter this total on page 1, line 4, column A _____

Part B - Vending machine registration certificates ($25 each)

Vendor name: _____

Vendor ID: _____

Period designator: C07

In columns A through C, list the business name and address where each of your vending machines is located and each machine's serial number. If you have several machines at one location, enter the address only once, but enter the serial numbers of every machine at the location. Attach additional sheets if necessary.

A Business name	B Address where vending machine is located *(report each machine separately in column C)*	C Serial number of each vending machine
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		

Total number of vending machine registration certificates required . . . . _____

Carry forward to next page or, if last page of Part B, enter this total on page 1, line 5, column A _____

Part B - Vending machine registration certificates ($25 each) *(continued)*

A Business name	B Address where vending machine is located *(report each machine separately in column C)*	C Serial number of each vending machine
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
	Number of vending machine registration certificates from previous page	
	Total number of vending machine registration certificates required	

Carry forward to next page or, if last page of Part B, enter this total on page 1, line 5, column A

FT-945/1045

(9/06)

New York State Department of Taxation and Finance

Report of Sales Tax Prepayment On Motor Fuel/Diesel Motor Fuel

0707

For the period **September 1, 2006**, through **September 30, 2006**, only; due **October 20, 2006.**

Sales tax vendor identification number	Business telephone number	Daytime telephone number
	( )	( )

Legal name

DBA (doing business as) name

Street address

City | State | ZIP code

Change of business information

If your mailing address is incorrect on the label and you have not previously notified us, enter your correct mailing address next to your preprinted address. If your mail is forwarded to a paid preparer or if your name, employer identification number, physical address, or owner/officer/responsible person information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, or by fax or phone. See *Need help?* on the back.

Part 1 — Computation of sales tax prepayment on motor fuel — registered distributors only

		A Type of fuel	B Number of gallons subject to tax	C Sales tax prepayment per gallon	D Tax due (column B × column C)
Region 1	1	Regular			
	2	Mid-grade			
	3	Premium			
	4	**Total** *(add lines 1, 2, and 3)*		× $.1475 =	4
Region 2	5	Regular			
	6	Mid-grade			
	7	Premium			
	8	**Total** *(add lines 5, 6, and 7)*		× $.140 =	8
	9	Gross sales tax prepayment on motor fuel *(add lines 4 and 8, column D)*			9
	10a	Credit(s) *(see instructions)*			10a
	10b	Refunds previously requested on Form AU-629			10b
	10c	Net credit *(subtract line 10b from line 10a)*			10c
	11	Other credits including casualty losses *(see instructions)*			11
	12	Total credits on motor fuel *(add lines 10c and 11)*			12
	13	Net sales tax prepayment due on motor fuel *(subtract line 12 from line 9; see instructions)*			13

Part 2 — Computation of sales tax prepayment on diesel motor fuel — registered distributors only

		A Number of gallons subject to tax	B Sales tax prepayment per gallon	C Tax due (column A × column B)
Region 1	14		× $.1475 =	14
Region 2	15		× $.140 =	15
	16	Gross sales tax prepayment on diesel motor fuel *(add lines 14 and 15)*		16
	17a	Credit(s) *(see instructions)*		17a
	17b	Refunds previously requested on Form AU-629		17b
	17c	Net credit *(subtract line 17b from line 17a)*		17c
	18	Credits for casualty losses *(see instructions)*		18
	19	Total credits on diesel motor fuel *(add lines 17c and 18)*		19
	20	Net sales tax prepayment due on diesel motor fuel *(subtract line 19 from line 16)*		20
	21	**Total prepaid tax due on motor fuel and diesel motor fuel** *(add lines 13 and 20)*		21
	22	PrompTax payment *(attach Form FT-945/1045-A,* Monthly Schedule FT*)*		22
	23	Balance due *(subtract line 22 from line 21; attach a check or money order for this amount; see back)*		23

Parts 3 and 4 — Motor fuel wholesalers, jobbers, etc., proceed to Part 3 on the back

For office use only

Do not include the sales tax prepayment reported on this return in any other sales tax return, schedule, or report.

Signature of vendor

Title	Telephone number	Date
	( )	– –

Signature of preparer (if other than vendor)	Telephone number	Date
	( )	– –

Address

Part 3 — Inventory reconciliation of motor fuel (in gallons) — sellers of motor fuel other than registered distributors only

24	Opening inventory of motor fuel *(see instructions)*			24
	Adjustments to motor fuel inventory:			
25	Purchased in-state	25		
26	Other gain (or loss) to inventory *(see instructions)*	26		
27	Net adjustments to inventory *(add lines 25 and 26; if line 26 is a loss, subtract line 26 from line 25)*			27
28	Motor fuel available for sale *(add lines 24 and 27)*			28
29	Motor fuel sold, used, or transferred *(see instructions)*			29
30	Closing inventory *(subtract line 29 from line 28)*			30

Part 4 — Supplemental information — sellers of motor fuel other than registered distributors only

If you are not a registered distributor of motor fuel (Article 12-A), mark an ***X*** here ☐ and see instructions for attachments required.

- Mail your return and payment **on or before October 20, 2006,** in the enclosed envelope to the address below.
- Make the check or money order payable to ***New York State Sales Tax***. Write on the check or money order your sales tax vendor identification number, ***FT-945/1045***, and ***9/1 - 9/30/06***.
- All vendors, including those located outside New York State, mail your completed return and payment to:

  NYS SALES TAX PROCESSING
  PO BOX 5464
  NEW YORK NY 10087-5464

Note: If you are enrolled in the **PromptTax program,** please use the preaddressed envelope provided.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: JPMorgan Chase, Lockbox, 4 Metrotech Center - 8th Floor West, Brooklyn NY 11245.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

ST-20

New Jersey / New York Combined State Sales and Use Tax Return

For Quarter Ending March 31, 2005. This Return DUE April 20, 2005. **03/05**

NOTE: This return is for New Jersey businesses authorized to collect New Jersey and New York State Sales Tax.

FOR OFFICE USE ONLY 5

IF NO NEW YORK TAX IS DUE, ENTER -0- IN LINES 3, 9 & 13, COLUMN B.	New Jersey and All Sources Column A	New York ONLY Column B
1. Gross Receipts for Quarter (to nearest dollar)	00	00
2. LESS: Deductions and Adjustments (Column A only) **Entry Required to Process**	00	
3. Balance Subject to Sales Tax Column A (New Jersey - line 1 minus line 2) Column B (New York - Enter total from line 16 left column) (to nearest dollar)	00	00
4. Tax Rate	.06	
5. New Jersey Sales Tax Computed (Column A line 3 x line 4)		
6. New Jersey Sales Tax Collected		
7. Amount of New Jersey Sales Tax Due (enter greater of line 5 or 6)		
8. Use Tax Due New Jersey (see instructions)		
9. Total Tax Due: Column A (enter total of lines 7 and 8) Column B (insert total from line 18 or zero if no New York sales were made)		
10. Prepayments: First Month + Second Month ENTER TOTAL → A. New Jersey .... B. New York		
11. Quarterly Amount Due (line 9 minus line 10)		
12. ADD: Penalty and Interest (see instructions for each state's rates)		
13. Adjusted Amount Due (line 11 plus line 12)		
14. TOTAL AMOUNT DUE (add Column A and Column B of line 13) **"DO NOT OFFSET OVERPAYMENTS FROM ONE STATE AGAINST AMOUNT OF TAX DUE THE OTHER"**	← PAY THIS AMOUNT	

SCHEDULE I SCHEDULE FOR COMPUTING NEW YORK TAX

Taxing Jurisdiction	Tax Rate	Sales and Purchases Subject to New York Sales and Use Tax (to nearest dollar)	New York Sales and Use Tax	Code
Nassau	.0875			2801
Orange	.0825			3311
Rockland	.08125			3901
Suffolk	.0875			4701
Westchester - except	.0750			5591
Mount Vernon City	.0850			5511
New Rochelle City	.0850			6851
White Plains City	.0800			5551
Yonkers City	.0850			6501
New York City	.08625			8011
15. Total from Schedule II				
16. Total from Schedules I and II				
17. **N.Y. Vendor collection credit** (from back)				7704
18. N.Y. TAX DUE - Subtract line 17 from line 16. Enter Total on line 9 Column B above				

I verify and/or affirm that all tax information on this statement is correct. I am aware that if any of the foregoing information provided by me is willfully false, I am subject to punishment.

Signature Title Date ( ) Telephone

Preparer's Signature Title Date ( ) Telephone

Make check or money order payable to:

NJ Sales Tax
PO Box 273
Trenton, NJ 08646-0273

ST-20 (Sch II)

SCHEDULE II SUPPLEMENTAL SCHEDULE FOR COMPUTING NEW YORK TAX

(See instructions included in booklet)

FOR QUARTER ENDING

FID	NAME

TAXING JURISDICTION	TAX RATE	SALES & PURCHASES SUBJECT TO NEW YORK SALES AND USE TAX (To Nearest Dollar)	NEW YORK SALES AND USE TAX		CODE
TOTALS →					

(Carry These Totals Forward to Page 1, Schedule I, Line 15, Left and Right Columns)

New York Vendor Collection Credit Worksheet

New Jersey based vendors who are required to collect New York state sales tax and who file the New Jersey/New York Combined Sales and Use Tax Return (ST-20) may take a 3½% credit against the 4¼% New York state sales tax collected from their customers. The credit is limited to a maximum of $150 per return and may only be taken on returns and payments that are timely filed and paid. No credit may be taken on monthly returns. The credit may not be taken against any use tax paid or against any local tax collected. The credit is not allowed against any tax attributable to:

- The prepaid tax on motor fuel, diesel motor fuel, or cigarettes;
- The 5% special tax on passenger car rentals; or
- The additional 5% tax imposed on sales of information and entertainment services offered by means of telephone or telegraph.

NY Taxable Sales & Services (Carry Amount to Line 17, Left Column)	State Tax Rate 4¼% (.0425)	State Tax Liability	Vendor Collection Credit Rate 3½ % (.035)	Amount of Credit allowed ($150 maximum) (Carry Amount to Line 17, Right Column)	Code
	(x) 4¼ % (.0425)		x 3½ % = (.035)		7704

Form May Be Reproduced

New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax Return

Prior Period Return

ST-103
(9/02)

Period designator	Sales tax identification number
Related assessment number	Amount of payment previously made on assessment
Legal name	
dba (doing business as) name	
Address	
City	State / ZIP code
Type of business	

Period covered by return *(check one)*

- ☐ March 1, ____ (YYYY) — May 31, ____ (YYYY)
- ☐ June 1, ____ (YYYY) — August 31, ____ (YYYY)
- ☐ September 1, ____ (YYYY) — November 30, ____ (YYYY)
- ☐ December 1, ____ (YYYY) — February 28/29, ____ (YYYY)
- ☐ March 1, ____ (YYYY) — February 28/29, ____ (YYYY)
- ☐ June 1, ____ (YYYY) — May 31, ____ (YYYY)
- ☐ June 1, 1998 — February 28, 1999

Multiple locations? If you are reporting sales for more than one business location **and** your identification number does not end in *C*, check the box to the right and attach a list of your locations. ..... ☐

Final return? If you are discontinuing your business and this is your final return, check the box to the right and write ***Final*** at the top of this page. Complete this return and the back of your *Certificate of Authority.* Attach the *Certificate of Authority* to this return. ..... ☐

No tax due? If you had no taxable sales and made no purchases subject to tax, check the box to the right. Enter your gross sales in Part I, box A below and enter ***None*** in boxes B, C, and D. ..... ☐

Part I Complete all applicable schedules and Part II on page 2 of this form before making entries below.

Summary of business activity	A Gross sales and services	B Taxable sales and services	C Purchases subject to tax	D Total credits claimed on Part II and attached schedules (dollars and cents)
	.00	.00	.00	

1	Sales and use taxes, special taxes, and taxes from schedules *(total of line E, column (e) on page 2, and totals from schedules A, B, B-ATT, FR, H, N, Q, T, T-ATT, and U, if filed)*	1	
2a	Credits not claimed on Part II *(attachments required)*	2a	
2b	Advance payments made with Form ST-330	2b	
2c	Add lines 2a and 2b	2c	
3	Total taxes due *(subtract line 2c from line 1)*	3	
4	Interest and penalty *(see instructions, ST-103-I, page 2)*	4	
5	Total amount due *(add lines 3 and 4)*	5	

Attach check or money order payable to ***New York State Sales Tax*** for the amount due on line 5. Include on the check or money order your sales tax ID#, ***Form ST-103,*** and the period covered by this return.

For office use only

Signature of vendor	Telephone number
Title	Date
Signature of Tax Department employee	Section/location / Telephone number
Title	Date

Part II If you were required to file a schedule during this period, see Form ST-103-I before completing this page.

(a) Taxing jurisdiction	(b) Tax rate	(c) Taxable sales and services	(d) Purchases subject to tax	(e) Sales and use taxes b x (c + d) (dollars and cents)	(f) Jurisdi. code
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		

In the spaces below, report sales and purchases subject to **local tax only.**

	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		
	%	.00	.00		

Add column (c). Include this amount on page 1, Part I, box B	.00		
Add column (d). Include this amount on page 1, Part I, box C		.00	

Special taxes	**A.** Passenger car rentals — Taxable receipts (to nearest dollar) _____ X 5% =			**0003**
	B. Information and entertainment services furnished via telephony and telegraphy — Taxable receipts (to nearest dollar) _____ X 5% =			**7009**
	C. Subtotal of column (e)			
	D. Credit for prepaid tax on cigarettes			**C8888**
	E. Sales and use taxes and special taxes due *(subtract line D from line C)* Include this amount on page 1, Part I, line 1			

New York State Department of Taxation and Finance

Business Purchaser's Report of Sales and Use Tax ST-130

(8/06)

This form is for use **only** by New York State businesses not registered or required to be registered for sales tax purposes. **Do not use** this form to report sales and use taxes due: (1) on business purchases if the business is registered, or required to be registered, for sales tax purposes; (2) on nonbusiness purchases; or (3) on the purchase of a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles. See instructions.

Type or print clearly

Purchaser's name		Federal identification number	
Purchaser's address *(number and street or rural route)*			
City	County	State	ZIP code

For Tax Department use only

Location code

Tax jurisdiction code

Taxable sales

Sales and use tax

1a Date item(s) or service(s) was first brought into New York State *(see instructions)* _____

1b

Seller's name	Address
City	State

2 Location of delivery or use, if different from purchaser's address above *(see instructions)*

Number and street or rural route	
City	County

3	Amount subject to sales or use tax *(see instructions)*	3	
4	Tax rate *(see instructions)*	4	%
5	Tax due *(multiply amount on line 3 by rate on line 4)*	5	
6	Allowable credit for tax paid (if any) to another jurisdiction *(see instructions)*	6	
7	Total New York State sales or use taxes due *(subtract line 6 from line 5)*	7	
8	Penalty and interest if you are filing or paying late *(see instructions)*	8	
9	Total amount due *(add lines 7 and 8)*. Attach check or money order payable to: ***New York State Sales Tax***	9	

I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year, and a fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Signature of purchaser or purchaser's representative *(give title and relationship)*	Date	Telephone number for purchaser ( )
Printed name of preparer *(if other than purchaser)*		
Preparer's address		
Preparer's signature *(if other than purchaser)*	Preparer's telephone number ( )	

Mail this report and remittance to:

NYS TAX DEPARTMENT
SALES TAX DESK AUDIT — CASUAL SALES UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

For Tax Department use only

Instructions

General information

Businesses, such as corporations, partnerships, limited liability companies, and limited liability partnerships, operating in New York State that are not registered or required to register for sales tax purposes must file Form ST-130 to report and pay sales and use taxes due on:

- A taxable item brought or delivered into New York State where tax has not been paid.
- A taxable item delivered over-the-counter in New York State where tax was not paid.
- Gas and electricity delivered into New York State where tax has not been paid.
- A taxable service purchased or rendered outside New York State and brought or delivered into New York State.
- A taxable item purchased by a New York State business in a New York State jurisdiction having a lower tax rate than the rate in the jurisdiction where the business is a resident and uses the item.

A business in New York State is a resident for sales and use tax purposes of the state and of any county or city in which the business is operating or maintaining a place of business, with respect to purchases and uses of taxable property or services used in the business.

Individuals, estates, and trusts filing a New York State personal income tax return that are not registered or required to register for sales tax purposes generally report and pay their sales and use tax liability on their personal income tax return. Individuals, estates, and trusts not filing a New York State personal income tax return that are not registered or required to register for sales tax purposes report their sales and use tax liability by filing Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*, or Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax.* Individuals, estates, trusts, and businesses registered with, or required to register with, the Tax Department for sales tax purposes must report and pay use tax due on items or services purchased for their business on their periodic sales and use tax returns.

For more information on when taxpayers are required to pay sales and use taxes directly to the Tax Department, see Publication 774, *Purchaser's Obligations to Pay Sales and Use Taxes Directly to the Tax Department: Questions and Answers.*

When to file

File Form ST-130 and pay any tax due **within 20 days** from the date the property or service purchased is first brought or delivered into New York State (or into a jurisdiction within the state with a higher tax rate than originally paid).

Note: Do not use this form to report and remit the sales tax **collected** on a sale. If you are not registered or required to register for sales tax purposes, use Form ST-131, *Seller's Report of Sales Tax Due on a Casual Sale;* or, if registered or required to register, use your periodic sales tax return to report and remit the tax.

Line instructions

Line 1a — Date item(s) or service(s) was first brought into New York State — Enter the date the item or service was first brought into New York State, or into a jurisdiction in which the business is a resident within the state with a higher tax rate than the rate in effect in the jurisdiction where delivery of the item occurred.

Line 2 — Location of delivery or use — If the item was delivered to an address other than the one listed at the top of the report, or if the item was used in a jurisdiction where the business is a resident other than the jurisdiction where the item was delivered, enter the address (including the city and county) of delivery or use, whichever jurisdiction has the higher tax rate (see chart on page 3).

Line 3 — Amount subject to sales or use tax — Enter the purchase price of the item or service, including handling and transportation charges.

Note: The business may pay tax based on the fair market value at the time of the item's first use in New York State instead of the purchase price, if it can verify that it used the item outside the state (or local taxing jurisdiction) for more than six months before bringing the item into New York State (or a jurisdiction with a higher local sales tax rate).

Barters or exchanges are subject to tax. Report the tax based upon the fair market value of the item or service given in trade.

Line 4 — Tax rate — Enter the tax rate for the jurisdiction as indicated by the address listed at the top of the report. If you were required to enter an address on line 2, enter the tax rate for this jurisdiction instead (see chart on page 3).

Line 6 — Allowable credit for tax paid (if any) to another jurisdiction — Generally, the business may take a credit for sales or use tax paid to another jurisdiction, up to the total amount shown on line 5. See Publication 39, *A Guide to New York State Reciprocal Credits for Sales Taxes Paid to Another State*, to determine if the tax paid to another state or local jurisdiction in another state qualifies for this credit, and to compute the amount of credit, if any. Attach proof of the tax payment (such as an invoice or receipt).

Credits for payments made in jurisdictions outside New York State are **subject to Tax Department review.** Federal charges, custom duties, taxes paid to foreign countries, and taxes paid to some states are not allowable credits for New York State tax purposes.

Line 8 — Penalty and interest if you are filing or paying late — If the business files this report late or makes payment late (see *When to file*), it must pay penalty and interest.

You can estimate your penalty and interest by visiting our Web site and clicking on *Electronic Services*, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?* on page 3).

Send the completed report and a check or money order payable to ***New York State Sales Tax*** for the tax, plus any penalty and interest due, to: **NYS Tax Department, Sales Tax Desk Audit — Casual Sales Unit, W A Harriman Campus, Albany NY 12227.**

(continued)

The tax rates below are effective as of **September 1, 2006.** For up-to-date rate information, please visit our Web site or contact us by phone (see *Need help?* below).

County or other jurisdiction	% rate
New York State only	4
Albany	8
Allegany	8½
Bronx — see *New York City*	
Brooklyn — see *New York City*	
Broome	8
Cattaraugus	8
Cayuga	8
Chautauqua	8
Chemung	8
Chenango	8
Clinton	7¾
Columbia	8
Cortland	8
Delaware	8
Dutchess	8⅛
Erie	8¾
Essex	7¾
Franklin	8
Fulton	8
Genesee	8
Greene	8
Hamilton	7
Herkimer	8
Jefferson	7¾
Kings (Brooklyn) — see *New York City*	
Lewis	7¾
Livingston	8
Madison	8
Manhattan — see *New York City*	
Monroe	8
Montgomery	8
Nassau	8⅝
New York (Manhattan) — see *New York City*	
New York City	8⅜
Niagara	8
Oneida	9
Onondaga	8
Ontario	7⅛
Orange	8⅛
Orleans	8
Oswego	8
Otsego	8
Putnam	7⅞
Queens — see *New York City*	
Rensselaer	8
Richmond (Staten Island) — see *New York City*	
Rockland	8
St. Lawrence	7
Saratoga	7
Schenectady	8
Schoharie	8
Schuyler	8
Seneca	8
Staten Island — see *New York City*	
Steuben	8
Suffolk	8⅝
Sullivan	7½
Tioga	8
Tompkins	8
Ulster	8
Warren	7
Washington	7
Wayne	8
Westchester (outside the following)	7⅜
Mount Vernon (city)	8⅜
New Rochelle (city)	8⅜
White Plains (city)	7⅞
Yonkers (city)	8⅜
Wyoming	8
Yates	8

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

New York State Department of Taxation and Finance

Seller's Report of Sales Tax Due on a Casual Sale ST-131

(8/06)

Use this form to report and remit sales tax on sales of taxable items. **Do not use** this form if you are required to register as a vendor with the New York State Tax Department or are reporting the sale of a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered with or titled by the New York State Department of Motor Vehicles.

Type or print clearly

Seller's name		Social security number	
Seller's address *(number and street or rural route)*		Federal identification number *(if any)*	
City	County	State	ZIP code

For Tax Department use only

Location code

Tax jurisdiction code

Taxable sales

Sales tax

1 Date item(s) was sold *(see instructions)* _____

2 Location where item(s) was sold or delivered, if different from address above *(see instructions)*

Number and street or rural route	
City	County

3	Amount subject to sales tax *(see instructions)*	3	
4	Tax rate *(see instructions)*	4	%
5	Tax due *(multiply amount on line 3 by rate on line 4)*	5	
6	Penalty and interest if you are filing or paying late (see *instructions)*	6	
7	Total amount due *(add lines 5 and 6)*. Attach check or money order payable to: ***New York State Sales Tax***	7	

I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Seller's signature	Date	Telephone number for seller ( )
Printed name of preparer *(if other than seller)*		
Preparer's address		
Preparer's signature *(if other than seller)*	Preparer's telephone number ( )	

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired
(telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Mail this report and remittance to:

NYS TAX DEPARTMENT
SALES TAX DESK AUDIT — CASUAL SALES UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

For Tax Department use only

Instructions

General information

Note: This form cannot be filed by a person required to register as a sales tax vendor. Registered vendors must report all taxable sales and purchases subject to use tax on their regular sales tax return.

A *casual sale* is an occasional or isolated taxable sale of tangible personal property (items) or services by a person who is not in the business of selling taxable property or services. Sales tax must be collected from the purchaser at the time of the sale and remitted **within 20 days** of the date of the sale.

Every person making a casual sale of items subject to New York State and local sales taxes must file this form. We suggest that the seller give each purchaser a receipt that states the amount of sales tax collected on the sale.

The following casual sales are exempt from sales and use tax:

1. Sales by a person **16 years of age and over** at his or her residence (for example, garage sales) if **all** of the following conditions are met:
   A. neither the seller nor any member of the seller's household is **engaged in a trade or business** where similar items are sold; **and**
   B. sales are conducted for **three days or less** in a calendar year (sales on the fourth and subsequent days are subject to tax); **and**
   C. sales are not expected to exceed **$600** in a calendar year. (If actual sales unintentionally exceed $600, the first $600 in that calendar year is exempt.)
2. Sales by a person **under 16 years of age,** if these sales **do not exceed $600** in a calendar year. Sales by persons **under 16 years of age** are **not limited to three days** in a calendar year. However, the other instructions indicated above (1.) do apply.

These exemptions do not apply to: sales at a private residence conducted by an auctioneer, sheriff, or other third party; sales held to liquidate an estate; multiple-residence garage sales; or the sale of motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles.

Note: Do not use this form to report the purchase of items or services where tax has not been paid. Use Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*, Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*, or the appropriate personal income tax return.

For a detailed description of taxable and nontaxable items and services, refer to Publication 750, *A Guide to Sales Tax in New York State*.

The following example illustrates when and how to make a report of casual sale.

Example: *Mr. Jones, who is not required to be registered to collect sales tax, sells his lawn tractor to Mr. Smith for $800. This is the first item Mr. Jones has sold during the calendar year. Since anticipated sales are obviously over $600, Mr. Jones collects the tax on $800 and gives Mr. Smith a receipt including the amount of sales tax paid. He remits the tax, together with the completed Form ST-131, to the address shown on the front of this form, within 20 days from the date of sale.*

Do not collect the tax due on the sale of a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered with or titled by the Department of Motor Vehicles. That tax is paid by the purchaser to the Commissioner of Motor Vehicles, or to the county clerk.

However, at the time of the sale, the seller should complete and give the purchaser Form DTF-802, *Statement of Transaction — Sale or Gift of Motor Vehicle, Trailer, All-Terrain Vehicle (ATV), Vessel (Boat), or Snowmobile*. Form DTF-802 may be obtained from the Department of Motor Vehicles or from the New York State Tax Department.

Line instructions

Line 1 — Date item(s) was sold — Enter the date the item(s) was sold. This is the date when either the item(s) or money changed hands, whichever occurred first.

Line 2 — Location where item(s) was sold or delivered — If the item was delivered to an address other than the one listed at the top of the report, enter the address (including the city and county) of delivery.

Line 3 — Amount subject to sales tax — Enter the sale price of the item, including handling and transportation charges.

Line 4 — Tax rate — Enter the tax rate for the jurisdiction as indicated by the address listed at the top of the report. If you were required to enter an address on line 2, enter the tax rate for that jurisdiction instead (see chart below).

Line 6 — Penalty and interest if you are filing or paying late — If you file this report late or make payment late, you must pay penalty and interest.

You can estimate your penalty and interest by visiting our Web site and clicking on *Electronic Services*, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?* on front).

Send your completed report, and a check or money order payable to ***New York State Sales Tax*** for the tax, plus any penalty and interest due, to **NYS Tax Department, Sales Tax Desk Audit — Casual Sales Unit, W A Harriman Campus, Albany NY 12227.**

The tax rates below are effective as of **September 1, 2006.** For up-to-date rate information, please visit our Web site or contact us by phone (see *Need help?* on front).

County or other jurisdiction	% rate
New York State only	4
Albany	8
Allegany	8½
Bronx — see *New York City*	
Brooklyn — see *New York City*	
Broome	8
Cattaraugus	8
Cayuga	8
Chautauqua	8
Chemung	8
Chenango	8
Clinton	7¾
Columbia	8
Cortland	8
Delaware	8
Dutchess	8⅛
Erie	8¾
Essex	7¾
Franklin	8
Fulton	8
Genesee	8
Greene	8
Hamilton	7
Herkimer	8
Jefferson	7¾
Kings (Brooklyn) — see *New York City*	
Lewis	7¾
Livingston	8
Madison	8
Manhattan — see *New York City*	
Monroe	8
Montgomery	8
Nassau	8⅝
New York (Manhattan) — see *New York City*	
New York City	8⅜
Niagara	8
Oneida	9
Onondaga	8
Ontario	7⅛
Orange	8⅛
Orleans	8
Oswego	8
Otsego	8
Putnam	7⅞
Queens — see *New York City*	
Rensselaer	8
Richmond (Staten Island) — see *New York City*	
Rockland	8
St. Lawrence	7
Saratoga	7
Schenectady	8
Schoharie	8
Schuyler	8
Seneca	8
Staten Island — see *New York City*	
Steuben	8
Suffolk	8⅝
Sullivan	7½
Tioga	8
Tompkins	8
Ulster	8
Warren	7
Washington	7
Wayne	8
Westchester (outside the following)	7⅜
Mount Vernon (city)	8⅜
New Rochelle (city)	8⅜
White Plains (city)	7⅞
Yonkers (city)	8⅜
Wyoming	8
Yates	8

New York State Department of Taxation and Finance

2005

Individual Purchaser's Annual Report of Sales and Use Tax ST-140

You may use this form if you are an individual, estate or trust that owes sales or use tax for calendar year 2005. You should also use this form if you have already filed your New York State personal income tax return for 2005 and you need to report sales or use tax that was not reported on your personal income tax return. **Do not use** this form if you are required to register for sales tax purposes with the New York State Tax Department or if you are reporting the purchase of a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles *(see instructions)*.

Type or print clearly

Purchaser's name	Social security number
Purchaser's address *(number and street or rural route)*	Federal identification number *(if any)*
City County State ZIP code	

For office use only

Location code

Tax jurisdiction code

Taxable sales

Sales and use tax

Complete the *Computation of total sales or use tax due* section below. Form ST-140 offers individuals two ways to compute their sales and use taxes for nonbusiness-related purchases of individual items or services costing less than $1,000 each, excluding shipping and handling. For these purchases, individuals may elect to use Worksheet 1 on page 2 or the *Sales and use tax chart* below to determine the tax due. The *Sales and use tax chart* is a simple, time-saving method to compute your sales or use tax on individual items or services costing less than $1,000 each. See *Example* below. You must compute your tax due on nonbusiness-related items costing $1,000 or more, and for any business-related purchases, using Worksheets 2 and 3 on page 3.

Computation of total sales or use tax due

1	Tax due on nonbusiness-related items or services costing less than $1,000 each, excluding shipping and handling *(Enter your tax due on all nonbusiness-related purchases where the price of each item or service was under $1,000. You may enter the amount from line 3 of Worksheet 1, on page 2 or you may elect to determine the amount by using the* Sales and use tax chart *below.)*	1		
2	Tax due on nonbusiness-related items or services costing $1,000 or more each *(from line 1 of Worksheet 2 on page 3)*	2		
3	Tax due on Schedule C, Schedule C-EZ, or Schedule F business-related purchases, or Schedule E (Part I), royalty or rental real estate related purchases *(from line 3 of Worksheet 3 on page 3)*	3		
4	Total sales or use tax due *(add lines 1, 2, and 3)*	4		
5	Penalty and interest if you are filing or paying late *(see instructions)*	5		
6	Total amount due *(add lines 4 and 5)*. Attach check or money order payable to: ***New York State Sales Tax***	6		

Sales and use tax chart
(for line 1 computation only)

If your federal adjusted gross income for 2005 is:	Tax amount
up to $15,000*	$5
$15,001 - $30,000	$15
$30,001 - $50,000	$22
$50,001 - $75,000	$27
$75,001 - $100,000	$39
$100,001 - $150,000	$54
$150,001 - $200,000	$68
$200,001 and greater	.0341% (.000341) of income, or $200, whichever amount is smaller

* This may be any amount up to $15,000, including ***0*** or a negative amount.

The following rule is for a **full-year** New York State income tax resident who did not maintain a permanent place of abode for sales tax purposes during the entire tax year.

If you maintained a permanent place of abode in New York State for sales and use tax purposes for only part of the year, multiply the tax amount from the chart (determined based on your total federal adjusted gross income for 2005) by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. Enter that amount on line 1. In determining the number of months you maintained the abode in New York, count any period you maintained the abode for more than one-half month as a full month; do not count a period of one-half month or less.

Example: *You live in Monroe County in New York State.*

Over the course of the year, you purchased several items for less than $1,000 each (excluding shipping and handling) over the Internet and by catalog. You know that you did not pay any tax on the items purchased. You may elect to use the Sales and use tax chart *to determine the tax due on these purchases.*

Also, on August 15, 2005, you received a computer that you ordered from a retailer located in Michigan for $1,500 including the retailer's $100 charge for shipping and handling. The Michigan retailer did not collect any New York or Michigan sales or use tax.

Example *(continued)*

Your federal adjusted gross income for the year is $53,400. You determine the amount of tax due as follows:

For line 1 of the Computation of total sales or use tax due, *you elect to use the* Sales and use tax chart *and select the amount based on your federal AGI of $53,400. Enter this amount on line 1 of the* Computation of total sales or use tax due *$27.00*

For line 2 of the Computation of total sales or use tax due, *you use* Worksheet 2 *to calculate your tax liability on the computer purchase. $1,500 x 8% (state and local combined rate in Monroe County from Form ST-140-I,* Instructions for Form ST-140, *Chart I). Enter this amount on line 2 of the* Computation of total sales or use tax due *120.00*

Total tax $147.00

For office use only

Worksheet 1 — Exact calculation of tax due for nonbusiness-related purchases during 2005 costing less than $1,000 each

Use this worksheet for nonbusiness-related purchases where the item or service cost less than $1,000 each, excluding shipping and handling. However, the shipping and handling charges must be included in column A of Part I and Part II when computing your tax due. Therefore, the total purchase price may exceed $110 in column A of Part I and $1,000 in column A of Part II when the shipping and handling charges are included.

Part I — Purchases of clothing and footwear costing less than $110, excluding shipping and handling, made on or after January 31, 2005, and before February 7, 2005, or on or after August 30, 2005, and before September 6, 2005

Purchases of clothing and footwear and items used to make or repair exempt clothing, costing less than $110 per item or pair (excluding shipping and handling), made on or after January 31, 2005, and before February 7, 2005, or on or after August 30, 2005, and before September 6, 2005, were exempt from the **state** portion of the tax and also from some local taxes. However, if the locality where you reside chose not to provide the clothing and footwear exemption, the **local** portion of the tax still applied. Chart II in the instructions lists the appropriate rate of local tax for you to enter for your locality in column B below. If your locality provided the clothing and footwear exemption, its rate will be listed as ***0***. In this case, do not complete Part I.

List all clothing and footwear purchases under $110 per item, excluding shipping and handling, made during the above periods if your locality imposed tax during one or both of these periods. (See Chart II in the instructions.)

For fully taxable clothing and footwear purchases and for purchases of all other taxable items and services costing less than $1,000 per item or service, excluding shipping and handling, you must also complete Part II below.

A Purchase price *(see instructions)*	B Your local rate *(from Chart II; see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *(see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

1 Total *(add the Part I, column E amounts; do not enter less than zero)* ..... 1.

Part II — All other taxable items and services

List all other taxable items and services and taxable clothing and footwear not included in Part I on which no New York State or local tax was collected from you at the time of purchase, or on which you owe additional local tax (*see instructions*).

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

A Purchase price *(see instructions)*	B Combined state and local rate *(from Chart I; see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *(see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

2 Total *(add the Part II, column E amounts; do not enter less than zero)* ..... 2.

3 Add lines 1 and 2; transfer this amount to the *Computation of total sales or use tax due* section, line 1 on page 1 of this form..... 3.

(continued)

Worksheet 2 — Nonbusiness-related purchases during 2005 costing $1,000 or more each

Use this worksheet for nonbusiness-related purchases where the item or service cost $1,000 or more each, excluding shipping and handling. If any item or service cost $25,000 or more each, excluding shipping and handling, you must also complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing $25,000 or More,* and attach it to this form.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

A Purchase price *(see instructions)*	B Combined state and local rate *(from Chart I; see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *(see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

1 Total *(transfer this amount to the* Computation of total sales or use tax due *section, line 2 on page 1 of this form)* .... 1.

Worksheet 3 — Schedule C, C-EZ, and Schedule F taxable business purchases or Schedule E (Part I) taxable royalty or rental real estate activity-related purchases during 2005

Part I — Purchases of clothing and footwear costing less than $110, excluding shipping and handling, made on or after January 31, 2005, and before February 7, 2005, or on or after August 30, 2005, and before September 6, 2005

Purchases of clothing and footwear and items used to make or repair exempt clothing, costing less than $110 per item or pair (excluding shipping and handling), made on or after January 31, 2005, and before February 7, 2005, or on or after August 30, 2005, and before September 6, 2005, were exempt from the **state** portion of the tax and also from some local taxes. However, if the locality where you reside chose not to provide the clothing and footwear exemption, the **local** portion of the tax still applied. Chart II in the instructions lists the appropriate rate of local tax for you to enter for your locality in column B below. If your locality provided the clothing and footwear exemption, its rate will be listed as ***0***. In this case, do not complete Part I.

List all clothing and footwear purchases under $110 per item, excluding shipping and handling, made during the above periods if your locality imposed tax during one or both of these periods. (See Chart II in the instructions.) However, the shipping and handling charges must be included in column A when computing your tax due.

A Purchase price *(see instructions)*	B Your local rate *(from Chart II; see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *(see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

1 Total *(add the Part I, column E amounts; do not enter less than zero)* ..... 1.

Part II — All other taxable items and services

List all other taxable items and services and taxable clothing and footwear not included in Part I on which no New York State or local tax was collected from you at the time of purchase, or on which you owe additional local tax *(see instructions)*. Shipping and handling charges must be included in column A when computing your tax due. Attach additional sheets if necessary. If any item or service purchased cost $25,000 or more each, excluding shipping and handling, you must also complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing $25,000 or More,* and attach it to this form.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

A Purchase price *(see instructions)*	B Combined state and local rate *(from Chart I; see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *(see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

2 Total *(add the Part II, column E amounts; do not enter less than zero)* ..... 2.

3 Add lines 1 and 2; transfer this amount to the *Computation of total sales or use tax due* section, line 3 on page 1 of this form..... 3.

(continued)

I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Purchaser's signature	Date / /	Telephone number for purchaser ( )
Printed name of preparer *(if other than purchaser)*		
Preparer's address		
Preparer's signature *(if other than purchaser)*	Preparer's telephone number ( )	

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

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Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* above for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Mail this return and remittance to: **NYS TAX DEPARTMENT**
SALES TAX DESK AUDIT — CASUAL SALES UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

New York State Department of Taxation and Finance

Individual Purchaser's Periodic Report of Sales and Use Tax

ST-141
(5/06)

You may use this form if you are an individual, estate or trust that owes sales or use tax. **Do not use** this form if you are required to register for sales tax purposes with the New York State Tax Department or if you are reporting the purchase of a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles *(see instructions)*.

Type or print clearly

Purchaser's name	Social security number
Purchaser's address *(number and street or rural route)*	Federal identification number *(if any)*
City County State ZIP code	

For office use only
Location code
Tax jurisdiction code
Taxable sales
Sales and use tax

Date of purchase: _____

Computation of total sales or use tax due

1	Tax due on nonbusiness-related items or services costing less than $1,000 each excluding shipping and handling *(Enter your tax due on all nonbusiness-related purchases where the price of each item or service was under $1,000 from line 3 of Worksheet 1 below.)*	1	
2	Tax due on nonbusiness-related items or services costing $1,000 or more each *(from line 1 of Worksheet 2 on page 2)*	2	
3	Tax due on Schedule C, Schedule C-EZ, or Schedule F business-related purchases, or Schedule E (Part I), royalty or rental real estate related purchases *(from line 3 of Worksheet 3 on page 3)*	3	
4	Total sales or use tax due *(add lines 1, 2, and 3)*. Attach check or money order payable to: ***New York State Sales Tax***	4	

Worksheet 1 — Exact calculation of tax due for nonbusiness-related purchases costing less than $1,000 each.

Use this worksheet for nonbusiness-related purchases where the item or service cost less than $1,000 each, excluding shipping and handling. However, the shipping and handling charges must be included in column A of Part I and Part II when computing your tax due. Therefore, the total purchase price may exceed $110 in column A of Part I and $1,000 in column A of Part II when the shipping and handling charges are included.

Part I — Purchases of clothing and footwear costing less than $110, excluding shipping and handling, made on or after January 30, 2006, and before February 6, 2006, or on or after April 1, 2006.

Clothing and footwear purchases under $110 per item, excluding shipping and handling, made on or after January 30, 2006, and before February 6, 2006, or on or after April 1, 2006, are exempt from the **state** portion of the tax and also from some local taxes. However, if the locality where you reside chose not to provide the clothing and footwear exemption, the **local** portion of the tax still applied. Chart II in the instructions lists the appropriate rate of local tax for you to enter for your locality in column B below. If your locality provided the clothing and footwear exemption, its rate will be listed as "0." In this case, do not complete Part I.

List all clothing and footwear purchases under $110 per item, excluding shipping and handling, made during the above periods if your locality imposed tax during one or both of these periods. (See Chart II in the instructions.) Attach additional sheets if necessary.

For fully taxable clothing and footwear purchases and for purchases of all other taxable items and services costing less than $1,000 per item or service, excluding shipping and handling, you must also complete Part II below.

A Purchase price *(see instructions)*	B Your local rate *(from Chart II; (see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

1 Total *(add the Part I, column E amounts; do not enter less than zero)* ..... 1. _____

(continued)

Mail this return and remittance to:

NYS TAX DEPARTMENT
SALES TAX DESK AUDIT — CASUAL SALES UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

For office use only

Part II — All other taxable items and services

List all other taxable items and services and taxable clothing and footwear not included in Part I on which no New York State or local tax was collected from you at the time of purchase, or on which you owe additional local tax (*see instructions*). Attach additional sheets if necessary.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

A Purchase price *(see instructions)*	B Combined state and local rate *(from Chart I; see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *(see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

2 Total *(add the Part II, column E amounts; do not enter less than zero)* ..... 2.

3 Add lines 1 and 2; transfer this amount to the *Computation of total sales or use tax due* section, line 1 on page 1 of this form..... 3.

Worksheet 2— Nonbusiness-related purchases costing $1,000 or more each.

Use this worksheet for nonbusiness-related purchases where the item or service cost $1,000 or more each, excluding shipping and handling. Attach additional sheets if necessary. If any item or service cost $25,000 or more each, excluding shipping and handling, you must also complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing $25,000 or More,* and attach it to this form.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

A Purchase price *(see instructions)*	B Combined state and local rate *(from Chart I; see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *(see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

1 Total *(add the column E amounts; do not enter less than zero; transfer this amount to the* Computation of total sales or use tax due *section, line 2 on page 1 of this form)* ..... 1.

Worksheet 3 — Schedule C, C-EZ, and Schedule F taxable business purchases or Schedule E (Part I) taxable royalty or rental real estate activity-related purchases.

Part I — Purchases of clothing and footwear costing less than $110, excluding shipping and handling, made on or after January 30, 2006, and before February 6, 2006, or on or after April 1, 2006.

Clothing and footwear purchases under $110 per item, excluding shipping and handling, made on or after January 30, 2006, and before February 6, 2006, or on or after April 1, 2006, are exempt from the **state** portion of the tax and also from some local taxes. However, if the locality where you reside chose not to provide the clothing and footwear exemption, the **local** portion of the tax still applied. Chart II in the instructions lists the appropriate rate of local tax for you to enter for your locality in column B below. If your locality provided the clothing and footwear exemption, its rate will be listed as "0". In this case, do not complete Part I.

List all clothing and footwear purchases under $110 per item, excluding shipping and handling, made during the above periods if your locality imposed tax during one or both of these periods. (See Chart II in the instructions.) However, the shipping and handling charges must be included in column A when computing your tax due. Attach additional sheets if necessary.

A Purchase price *(see instructions)*	B Your local rate *(from Chart II; see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *(see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

1 Total *(add the Part I, column E amounts; do not enter less than zero)* ..... 1.

(continued)

Part II — All other taxable items and services

List all other taxable items and services and taxable clothing and footwear not included in Part I on which no New York State or local tax was collected from you at the time of purchase, or on which you owe additional local tax *(see instructions)*. Shipping and handling charges must be included in column A when computing your tax due. Attach additional sheets if necessary. If any item or service purchased cost $25,000 or more each, excluding shipping and handling, you must also complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing $25,000 or More,* and attach it to this form.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on this form.

A Purchase price *(see instructions)*	B Combined state and local rate *(from Chart I; see instructions)*	C Tax *(multiply column A by column B)*	D Tax paid to another taxing jurisdiction, if any *(see instructions)*	E Tax due *(subtract column D from column C; do not enter less than zero)*

2 Total *(add the Part II, column E amounts; do not enter less than zero)*	2.	
3 Add lines 1 and 2; transfer this amount to the *Computation of total sales or use tax due* section, line 3 on page 1 of this form	3.	

I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to $10,000 for an individual or $20,000 for a corporation. I understand that the Tax Department is authorized to investigate the accuracy of any information entered on this form.

Purchaser's signature	Date / /	Telephone number for purchaser ( )
Printed name of preparer *(if other than purchaser)*		
Preparer's address		
Preparer's signature *(if other than purchaser)*	Preparer's telephone number ( )	

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(for information, forms, and publications)

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Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and outside Canada: (518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* above for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

New York State
Department of
Taxation and Finance

ST-330 (3/00)

For internal use only
Period designator

Sales Tax
Record of Advance Payment

For the quarterly return due:

☐ June 20 ☐ September 20 ☐ December 20 ☐ March 20

You **must** file a completed sales tax return for each **quarter,** even if you owe no additional tax.

For the annual return due:

☐ March 20

You **must** file a completed sales tax return for the **annual period,** even if you owe no additional tax.

(Type or print business name and complete address, including ZIP code, here.)

Today's date
Identification number
Amount enclosed $

Preparer's signature	Telephone number

Instructions

1. Type or print this form. Be sure to indicate the period for which the advance payment is intended.
2. Make your check payable to ***New York State Sales Tax.*** Write your identification number on your check.
3. Send the completed form with your remittance to:

   NYS SALES TAX PROCESSING
   GENERAL POST OFFICE
   PO BOX 5464
   NEW YORK NY 10087-5464

   Please be sure to keep a copy for your records.
4. When you file your sales tax return, enter the total amount of advance payments you made for the period reported on the *Advance payments* line of your New York State and Local Sales and Use Tax Return.

Do not write in space below

New York State Department of Taxation and Finance

ST-565

Notice of Nonreceipt of Sales and Use Tax Return

DRAFT

For testing only

Sales tax vendor identification number

Notice date

For sales tax period

Immediate action is required

Our records indicate that you have not filed a:

For the period: -

All registered sales tax vendors (including wholesalers and professional corporations) must file a return, even if no business is conducted or if no tax is required to be collected or paid.

If we do not receive your return by we will estimate the taxes, penalties and/or interest you owe and send you a Form DTF-965, *Notice of Determination (Estimated).* If you fail to respond, our next step may be to revoke your certificates and licenses that allow you to do business in New York State.

What if you already filed your return?

If you filed your return **less than 21 days** ago, disregard this notice; otherwise **please** check the appropriate box(es) below and follow the instructions.

Check the appropriate box(es)

- ☐ The sales tax vendor identification number shown above is different than what I filed with. I filed using the following vendor identification number: |_|_|_|_|_|_|_|_|_|_|_|_|
- ☐ I used the Sales Tax Telefile System. My eight-digit confirmation number is: |_|_|_|_|_|_|_|_|
- ☐ I filed my return and no tax was due. My total gross nontaxable activity was $ _____ .00 .
- ☐ The eight-digit deposit number stamped on the front of my canceled check is: |_|_|_|_|_|_|_|_|
- ☐ Attached is a copy of the canceled check **showing the front and back** of the check.
- ☐ My records indicate my check was not cashed. Enclosed is a replacement check and a copy of my return.

Mail the requested documents to: **NYS Sales Tax Processing, JAF Building, PO Box 1207, New York NY 10116-1207**

What if you did not file a return?

Please send your return NOW if you had taxable activity.

If you choose not to file a return, you must complete the Demand for Production of Records on the back of this form.

Note: Penalty and Interest will continue to accrue until the return is filed and the liability is fully paid.

No Tax Due? I had no taxable activity during the period covered by this notice. My total gross nontaxable activity was $ _____ .00 .
Please enclose your $50 payment for late filing.

Stopped Doing Business I sold/discontinued my business on ___/___/___ .
If you sold/discontinued your business during the reporting period, you must file a **final** return.
Note: You must return your Certificate of Authority when your business ceases. Please enclose it with this form.

FOR OFFICE USE ONLY

Signature	Phone Number ( )
Title	Date

Mail the requested documents to: **NYS Sales Tax Processing, JAF Building, PO Box 1207, New York NY 10116-1207**

ST-565 (8/04) **For assistance, please call NYS Tax Department at 1 800 452-0455.**

Turn this page over for additional contact information.

Demand for Production of Records

DRAFT

If you choose **not** to send in your return, **you must** make your complete books and records available for examination. To do so, within 10 days from the date of this notification **you must** visit your local district office (listed below) or call 1 800 835-3554, making an appointment to produce your records for reporting your sales tax liability.

Check the box and fill in the information requested.

☐ I contacted (person) _____ at _____ District Office on (date) _____

Mail back the notice to: **NYS SALES TAX PROCESSING, JAF BUILDING, PO BOX 1207, NEW YORK NY 10116-1207**

List of district offices

BINGHAMTON DISTRICT OFFICE
44 HAWLEY STREET 8TH FLOOR
BINGHAMTON NY 13901-4480

BUFFALO DISTRICT OFFICE
77 BROADWAY SUITE 112
BUFFALO NY 14203-1670

CAPITAL REGION OFFICE
ONE BROADWAY CENTER 9TH FLOOR
SCHENECTADY NY 12305-2594

METROPOLITAN DISTRICT OFFICE
55 HANSON PLACE 6TH FLOOR
BROOKLYN NY 11217-1579

NASSAU DISTRICT OFFICE
400 OAK STREET
GARDEN CITY NY 11530-6546

QUEENS DISTRICT OFFICE
80-02 KEW GARDENS ROAD 5TH FLOOR
KEW GARDENS NY 11415-3618

ROCHESTER DISTRICT OFFICE
340 EAST MAIN STREET
ROCHESTER NY 14604-2108

SUFFOLK DISTRICT OFFICE
STATE OFFICE BUILDING ROOM 15
250 VETERANS MEMORIAL HIGHWAY SUITE 1B3
HAUPPAUGE NY 11788-5599

SYRACUSE DISTRICT OFFICE
333 E. WASHINGTON STREET
SYRACUSE NY 13202-1452

UTICA DISTRICT OFFICE
207 GENESEE STREET
UTICA NY 13501-2870

WESTCHESTER DISTRICT OFFICE
90 SOUTH RIDGE STREET
RYE BROOK NY 10573-2800

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(for information, forms, and publications)

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JP MORGAN CHASE
LOCKBOX
4 METROTECH CENTER - 8TH FLOOR WEST
BROOKLYN NY 11245

NY/CT

ST-925 (12/05)
OP-284M (VC) (Rev. 12/05)

DRAFT

For testing only

Monthly Schedule K (VC)

Schedule for Connecticut Vendors to Report New York State and Local Sales and Use Tax

Use this form to report only transactions for the period

For use by vendors located in Connecticut only

If the identification number is missing or incorrect as shown, enter correct number(s) below

NY vendor identification number

CT vendor identification number

Read *Vendor collection credit* on page 1 of the instructions before completing this schedule.

Type of business

☐ Check here and write ***Final*** at the top of this schedule if business has been discontinued and this is your final schedule. Complete this schedule and the back of your *Certificate of Authority*. Attach the *Certificate of Authority* to the schedule.

☐ Check here if you had no New York State taxable sales and made no purchases subject to New York State tax. Enter your gross sales in box A below and enter ***None*** in boxes B, C, and D.

You must file this schedule whether or not there is tax due. Complete page 2 of the form **before** making entries below.

Summary of New York business activity	A New York gross sales and services	B New York taxable sales and services	C Purchases subject to New York tax	D Total New York credits claimed on page 2 and attached schedules
	.00	.00	.00	.00

1	New York sales and use taxes *(enter Total of column (e))*	1		
2	New York credits not claimed on page 2 and attached schedules *(attachments required)*	2		
3	New York sales and use taxes due *(subtract line 2 from line 1)*	3		
4	New York late filing charge (*penalty and interest; see instructions*)	4		
5	New York amount due including late filing charge *(line 3 plus line 4)* (Overpayments cannot be applied against tax due on your *Connecticut Sales and Use Tax Return.*)	5		

Do not transfer the amount shown on line 5 to any other form. Send only one check or money order made payable to the ***Commissioner of Revenue Services.*** Include this amount and the amount due to Connecticut.

Attach this schedule to your *Connecticut Sales and Use Tax Return.*
Follow those instructions for **due date** and **mailing address**.

Signature of vendor

Telephone number ( )

Title

Date

Signature of preparer, if other than vendor

Telephone number ( )

Preparer's address

Date

For Department Use Only

CT _____

NY _____

Total _____

B# _____

Did you complete page 2 of this form?

DRAFT

Taxing jurisdiction (a)	Tax rate (b)	New York taxable sales and services (c)	Purchases subject to New York tax (d)	New York sales and use taxes b x (c + d) (dollars and cents) (e)	Jurisdiction code
New York State only	**4**				**0021**
Albany	8				0181
Allegany	8 1/2				0221
Broome	8				0321
Cattaraugus - except	8				0481
Olean (city)	8				0441
Salamanca (city)	8				0431
Cayuga - except	8				0511
Auburn (city)	8				0561
Chautauqua	8 1/4				0621
Chemung	8				0711
Chenango - except	8				0861
Norwich (city)	8				0831
Clinton	7 3/4				0911
Columbia	8				1021
Cortland	8				1131
Delaware	8				1221
Dutchess	8 1/8				1311
Erie	8 1/4				1421
Essex	7 3/4				1521
Franklin	7				1611
Fulton - except	8				1791
Gloversville (city)	8				1741
Johnstown (city)	8				1751
Genesee	8				1811
Greene	8				1911
Hamilton	7				2011
Herkimer	8				2111
Jefferson	7 3/4				2221
Lewis	7 3/4				2321
Livingston	8				2411
Madison - except	8				2511
Oneida (city)	8				2541
Monroe	8				2611
Montgomery	8				2781
Nassau	8 6/8				2811
Niagara	8				2911
Oneida - except	9 1/2				3081
Rome (city)	9 1/2				3091
Sherrill (city)	9 1/2				3014
Utica (city)	9 1/2				3016
Onondaga	8				3121
Ontario - except	7				3281
Canandaigua (city)	7				3251
Geneva (city)	7				3261
Orange	8 1/8				3321
Orleans	8				3481
Oswego - except	8				3501
Fulton (city)	8				3551
Oswego (city)	8				3561
Otsego	8				3621
Putnam	7 7/8				3721
Rensselaer	8				3881
Rockland	8				3911

Taxing jurisdiction (a)	Tax rate (b)	New York taxable sales and services (c)	Purchases subject to New York tax (d)	New York sales and use taxes b x (c + d) (dollars and cents) (e)	Jurisdiction code
St. Lawrence	7				4091
Saratoga - except	7				4111
Saratoga Springs (city)	7				4131
Schenectady	8				4241
Schoharie	8				4321
Schuyler	8				4411
Seneca	8				4511
Steuben - except	8				4691
Corning (city)	8				4611
Hornell (city)	8				4641
Suffolk	8 5/8				4711
Sullivan	7 1/2				4811
Tioga	8				4921
Tompkins - except	8				5081
Ithaca (city)	8				5021
Ulster	8				5111
Warren - except	7				5281
Glens Falls (city)	7				5211
Washington	7				5311
Wayne	8				5421
Westchester - except	7 3/8				5581
Mount Vernon (city)	8 3/8				5521
New Rochelle (city)	8 3/8				6861
White Plains (city)	7 7/8				5561
Yonkers (city)	8 3/8				6511
Wyoming	8				5621
Yates	8				5721
New York City/State combined tax	8 3/8				8051
New York State/MCTD (fuel, utilities, and eligible clothing and footwear)	4 3/8				8061

Report sales and purchases subject only to local New York City tax on the following line *(see instructions)*

New York City (local tax only)	4				8071
Totals: Add column (c) and enter in box 1 and on page 1, box B. Add column (d) and enter in box 2 and on page 1, box C.		1	2		
Information and entertainment services furnished via telephony and telegraphy. Taxable receipts *(to nearest dollar)*_____ x 5% (.05)					7009
Add column (e) amounts and enter here					

Vendor collection credit *($150 maximum per quarter; see instructions)*

October	+	November	+	December	=	Total receipts

Taxable sales and services *(from above total)*	State tax rate	State tax liability	Vendor credit rate
_____	x 4% (.04) =	_____	x 3½% (.035) =

Enter the lesser of $150 or result of computation — 7702

Subtotal: Subtract *Vendor collection credit* from column (e) amount and enter here

Enter total from Schedule Q, Column F

Total of column (e): Add *Subtotal* and total from *Schedule Q, Column F.* Enter here and on page 1, line 1

New York State
Department of
Taxation
and Finance

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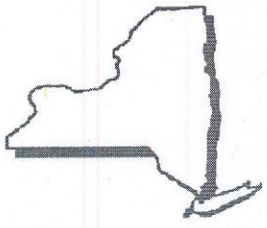
(10/03)



Specifications for Reproduction of New York State Sales and Use Tax Forms

The Tax Department reserves the right to reject any reproduced form that does not meet these specifications.

I. General

A. You can reproduce any New York State sales tax form listed in section III below. The reproduction **must** be substantially identical to the current official New York State version. This includes jurisdiction codes and tax rates. Official versions are available as printed forms distributed by the Tax Department or as PDF files on the department's Web site. If incorrect forms are submitted, they may be rejected; and, if the correct amount of tax is not reported and paid, the taxpayer would be subject to prevailing penalty and interest assessments.

Internet access - *www.nystax.gov* — Access our Web site for forms, publications, and information.

Fax-on-demand forms ordering system — Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a touch-tone phone to order by fax. A fax code is used to identify each form.

B. No specific method of reproduction requires approval. You can use conventional printing processes, laser printers, photocopying, or similar reproduction processes. You may not computer generate forms except as specified in section XVI (for example, spreadsheets). We also do not approve software packages.

C. All forms must be highly legible in every aspect, including printing, reproduction, and filled-in information.

D. Taxpayers' and preparers' signatures - All taxpayers' and preparers' signatures on reproduced forms filed with the Tax Department must be **original signatures** written on the forms after reproduction.

E. **Subscription service** — Sign up for our ***Subscription Service*** to receive email notifications containing direct links to newly posted content on our Internet site. You choose for which tax types you subscribe. Each tax type subscription provides information for newly posted Popular Publications, Memoranda (TSB-M), Advisory Opinions (TSB-A), and Important Notices. The service also provides links to the New York State Division of Tax Appeals and Tax Appeals Tribunal Web site whenever new Tribunal decisions and decision numbers are posted.

Visit our Web site at *www.tax.state.ny.us/subscription_service* to subscribe or to change your subscription.

F. **Practitioner's bulletin board** — The Tax Department maintains a special restricted access area on the Web site in which forms are posted in advance of them being provided to the public. This area is intended for use by tax practitioners and software companies that produce substitute NYS tax forms. The sales tax returns and instructions are posted on the bulletin board as soon as they are finalized for printing. Once you provide your company information to the sales tax contact listed in section XVII, you will be given the sign on information for this site. We suggest that you check this site regularly for updated forms as it is your responsibility to ensure that your forms and software are updated with all of the changes made by the Tax Department for each and every filing period. Please note that whenever a tax rate changes, the corresponding jurisdiction code also changes.

II. Definitions

***Computer-produced** returns* are returns that are designed and filled in by a computer peripheral device.

***Computer-generated** returns* consist of the form's data fields only, line by line, produced by a computer peripheral device on blank paper. This includes spreadsheets (Excel, Lotus, etc.) that are attached to the return and show jurisdictional distributions and other computer-printed data pages. (See section XV for requirements and restrictions.)
These returns must match forms issued by the Department of Taxation and Finance (DTF), especially for jurisdiction codes and tax rates.

III. Reproducible forms

Form number	Form title
FT-945/1045	Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel
FT-945/1045-A	Monthly Schedule FT - PrompTax Payments
ST-100	New York State and Local Quarterly Sales and Use Tax Return
ST-100.2	Quarterly Schedule A
ST-100.3	Quarterly Schedule B
ST-100.3-ATT	Quarterly Schedule B-ATT
ST-100.4	Quarterly Schedule NJ
ST-100.5	Quarterly Schedule N
ST-100.5-ATT	Quarterly Schedule N-ATT
ST-100.7	Quarterly Schedule H
ST-100.8	Quarterly Schedule T
ST-100.8-ATT	Quarterly Schedule T-ATT
ST-100.9	Quarterly Schedule Q
ST-100.10	Quarterly Schedule FR
ST-100.11	Quarterly Schedule CT
ST-101	New York State and Local Annual Sales and Use Tax Return
ST-101.2	Annual Schedule A
ST-101.3	Annual Schedule B
ST-101.3-ATT	Annual Schedule B-ATT
ST-101.4	Annual Schedule NJ
ST-101.5	Annual Schedule N
ST-101.5-ATT	Annual Schedule N-ATT
ST-101.7	Annual Schedule H
ST-101.8	Annual Schedule T
ST-101.8-ATT	Annual Schedule T-ATT
ST-101.9	Annual Schedule Q
ST-101.10	Annual Schedule FR
ST-101.11	Annual Schedule CT

Form number	Form title
*ST-102-MN	New York State and Local Sales and Use Tax Return for Single Jurisdiction (manual version) This form has restricted use.
ST-809	New York State and Local Sales and Use Tax Return for Part-Quarterly Filers
ST-809.4	Part-Quarterly Schedule NJ
ST-809.11	Monthly Schedule CT
ST-810	New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers
ST-810.2	Quarterly Schedule A for Part-Quarterly Filers
ST-810.3	Quarterly Schedule B for Part-Quarterly Filers
ST-810.3-ATT	Quarterly Schedule B-ATT for Part-Quarterly Filers
ST-810.4	Quarterly Schedule NJ for Part-Quarterly Filers
ST-810.5	Quarterly Schedule N for Part-Quarterly Filers
ST-810.5-ATT	Quarterly Schedule N-ATT for Part-Quarterly Filers
ST-810.6	Quarterly Schedule P for Part-Quarterly Filers
ST-810.7	Quarterly Schedule H for Part-Quarterly Filers
ST-810.8	Quarterly Schedule T for Part-Quarterly Filers
ST-810.8-ATT	Quarterly Schedule T-ATT for Part-Quarterly Filers
ST-810.9	Quarterly Schedule Q for Part-Quarterly Filers
ST-810.10	Quarterly Schedule FR for Part-Quarterly Filers
ST-810.11	Monthly Schedule CT

* **Special note for Form ST-102-MN:** Form ST-102-MN (a manual or non-Tax Department version of Form ST-102) may only be used by sales tax vendors who received Form ST-102 from the Tax Department and who continue to file for only one jurisdiction. If you sell a software package that includes this form, you must provide information about this restriction to the software users.

You may also reproduce other sales tax or Tax Department administrative forms. The reproduction must be substantially the same as the current New York State version. Examples include: Form ST-130, *Purchaser's Report of Sales and Use Tax;* Form AU-11, *Application for Credit or Refund of Sales or Use Tax;* and Form DTF-96, *Report of Address Change for Business Tax Accounts.*

IV. Paper

Paper used for all reproduced forms must be at least 18-pound bond or 45-pound offset and must be equal to, or better than, the quality used for the official forms.

V. Paper color

We prefer that you reproduce forms in the official color specified below. This will help to ensure that the return is properly handled. If the official color is not used, you must reproduce the forms on white paper.

Color: For Forms ST-100, ST-100.2, ST-100.3, ST-100.3-ATT, ST-100.4, ST-100.5, ST-100.5-ATT, ST-100.7, ST-100.8, ST-100.8-ATT, ST-100.9, ST-100.10, and ST-100.11; rotate color: March - white; June - pink; September - blue; December - yellow.

Forms ST-810, ST-810.2, ST-810.3, ST-810.3-ATT, ST-810.4, ST-810.5, ST-810.5-ATT, ST-810.6, ST-810.7, ST-810.8, ST-810.8-ATT, ST-810.9, ST-810.10, and ST-810.11 are printed on green paper.

Forms ST-101, ST-101.2, ST-101.3, ST-101.4, ST-101.5, ST-101.5-ATT, ST-101.7, ST-101.8, ST-101.9, ST-101.10, ST-101.11, and ST-102-MN are printed on white paper.

Forms ST-809, ST-809.4, and ST-809.11 are also on white paper.

Forms FT-945/1045 and FT-945/1045-A are printed on buff paper.

VI. Ink color

The color of all reproduced images must be black.

VII. Pages, image, and margin sizes

Reproductions must be substantially **identical** to the official form in page, image, and margin size.

VIII. Reverse numbers and unique logos

Reproduction of reverse numbering and unique logos (for example, the calendar graphic) on forms is not required.

Actual

Acceptable

2003

IX. Type font and size

Almost all New York State forms are printed using Helvetica or a similar type font. The size of type must be substantially identical to that used on the official form. See the examples below:

Actual

3 Sales and use taxes due .....
4 Late filing charge .....
5 Amount due - including late filing charge .....

Unacceptable font

3 Sales and use taxes due .....
4 Late filing charge .....
5 Amount due - including late filing charge .....

Unacceptable type size

3 Sales and use taxes due .....
4 Late filing charge .....
5 Amount due - including late filing charge .....

X. Pages to be reproduced

All pages of a form must be reproduced even though entries are not required on every page. However, pages consisting solely of instructions, laws, or regulations need not be reproduced.

XI. Arrangement of forms

Both sides of the paper should be used so that reproduced forms have the same page arrangement as that of the official form. Please place the taxpayer's name and identifying number at the top of each page. However, the department will accept multi-page forms on separate pieces of paper if the entire original page layout remains intact.

XII. Photocopy equipment

We will not approve or disapprove specific equipment used to reproduce official forms.

XIII. Period designator

The period designator is a three- or four-character code, depending on the form's filing frequency. It must be included on all forms. All forms should also include the reporting period.

Quarterly and annual filers use the three-character designator. The first character is the quarter or annual indicator (Table A). The second and third characters are the tax year indicators, the last two digits of the ending tax year.*

For example, 104 = March 2003 through May 2003 (first quarter in 2004 tax year for quarterly filers).

*** A sales tax year runs from March 1 through February 28/29**

Part-quarterly (monthly) filers use the four-character designator. The first and second characters are the month indicator (Table B). The third and fourth characters are the tax year indicator, the last two digits of the ending tax year.

For example, 0104 = March 2003 (first month in 2004 tax year for part-quarterly filers).

Table A

	Collection quarter
1 = First Quarter	March through May
2 = Second Quarter	June through August
3 = Third Quarter	September through November
4 = Fourth Quarter	December through February
A = Annual	March 1, 2003, through February 29, 2004, and years after

Table B

01 = March	07 = September
02 = April	08 = October
03 = May	09 = November
04 = June	10 = December
05 = July	11 = January
06 = August	12 = February

XIV. Label area

If a taxpayer did not receive a return with a mailing label, print or type the taxpayer's identification number, name, address, and other identifying information as shown in the diagram below:

Diagram

[1] 123456789S1 [2] 5
[3] JOHN DOE
[4] VENDING, INC.
[5] 5 SELLER'S LANE
[6] SALE CITY NY 12345

[1] Sales tax vendor identification number — This is the taxpayer's employer identification number or vendor identification number.

[2] Check digit — The sales tax check digit is computed using the taxpayer's identification number. Alpha and special characters are equated to numeric values (see *Alpha character/numeric value chart* below). The identification number is 12 characters, the first of which must always be a *B*. However, the *B* is for calculation of the check digit only, and **is not to be printed on the form.**

Each of the 12 characters is multiplied by an assigned weight of 1 through 12. The products of these multiplications are added and the total is divided by 9. The remainder is subtracted from 9. The difference is the check digit.

Example: *John Doe*
Identification number: 123456789S1

***Value of**:*	B	1	2	3	4	5	6	7	8	9	S	1	***Account Number Weight***
Times position #:	×1	×2	×3	×4	×5	×6	×7	×8	×9	×10	×11	×12	=
	11	2	6	12	20	30	42	56	72	90	308	12	661

9 ⟌ 661 = 73
63
31
27
4 *Remainder*

9
-4 *(Remainder)*
5 ***Check digit***

***Alpha character/numeric value chart**

Space = 0	C = 12	P = 25
0 = 0	D = 13	Q = 26
1 = 1	E = 14	R = 27
2 = 2	F = 15	S = 28
3 = 3	G = 16	T = 29
4 = 4	H = 17	U = 30
5 = 5	I = 18	V = 31
6 = 6	J = 19	W = 32
7 = 7	K = 20	X = 33
8 = 8	L = 21	Y = 34
9 = 9	M = 22	Z = 35
A = 10	N = 23	& = 36
B = 11		Other = 37

[3] Legal name — 60-character alphanumeric field

[4] DBA name — 60-character alphanumeric field

[5] Street address — 30-character alphanumeric field

[6] City, state, ZIP code

XV. Computer-produced forms (software packages)

A. **General**

All forms may be computer-produced (designed and filled in by a computer-peripheral device such as a laser printer), provided that the design is substantially identical in appearance to the official New York State version.

B. **Approval requirements**

If your company has not previously received approval for sales tax forms from the New York State Tax Department, you must submit at least one set of sales tax forms for approval (and see item C below about the need for a company identification code). Once you receive forms approval, it will be at the Tax Department's discretion whether we require further submissions from your company. We will likely ask for resubmissions from all companies when there are new forms and major changes to existing forms, including sales tax rate and jurisdiction code changes. Companies that issue forms that are not accurate will be contacted, but possibly not before sales tax vendors filing those forms have been notified of inaccurate returns and the applicable penalties and interest associated with their filing have been imposed.

C. **Company identification code**

The Tax Department now requires software companies that reproduce New York State sales tax forms to include a company identification code on the facsimile forms produced by their product. This code will enable the Tax Department to contact the company in the event of any problem with the substitute tax form(s).

The company identification code may be the company's initials or some other alpha or alphanumeric code approved by the Tax Department. Your company may suggest a code that would be compatible with the IRS or other states (for example, the four-digit NACTP codes).

- **Developers of forms only:**

  Program your company ID code to print centered at the bottom of the front page of each substitute tax form.
- **Developers of forms and software:**

  If your company develops both the form and the tax software, program your company ID code to print centered at the bottom of each substitute tax form.
- **Developers of software to be used with another company's forms:**
  Program your company ID code to print centered at the bottom, following the code of your forms developer.

Please submit your company ID code for prior approval to the Tax Department (see section XVII for address). If your code was previously approved by the Tax Department, it is not necessary to resubmit your code for approval. Sample ID codes may be submitted as follows:

- On a sample form with code(s) printed appropriately; or
- In a letter explaining the code and verifying placement.

D. **Unformatted areas and delimiters**

If it is not apparent from your submission (for example, blank name and address boxes and/or blank social security number and ID number boxes), please include a statement in your cover letter explaining how your software formats these areas (such as, name and address produced in appropriate locations as indicated on the official NYS version of the form, dashes automatically produced when data filled, etc.).

XVI. Computer-generated forms

In addition to the other provisions of these specifications, the following limitations apply to computer forms:

A. All forms may be computer-prepared (filled in by a computer-peripheral device).

B. You **cannot** computer generate (produce the form's data fields only, line by line, using a computer-peripheral device on blank printout paper) the following pages of New York State sales tax forms:

ST-100, page 1 and page 4
ST-100.4, page 1
ST-100.11, page 1
ST-101, page 1 and page 4
ST-101.4, page 1
ST-101.11, page 1
ST-102
ST-809, page 1
ST-809.4, page 1
ST-809.11, page 1
ST-810, page 1 and page 4
ST-810.4, page 1
ST-810.11, page 1

Computer-generated pages of these forms must be preprinted using conventional printing processes, laser printers, or similar reproduction processes. The forms may be filled in using computer or word processing equipment, but the forms themselves must be substantially identical in appearance to the official New York State versions. Computer-generated pages should be attached to completed Tax Department forms for the other pages.

C. If you include any spreadsheets (Excel, Lotus 1-2-3, etc.) with your return showing the jurisdictional distribution of tax, you must follow these guidelines:

- Include your taxpayer ID number (for example, federal employer identification number), business name, form number, and the correct tax period on the top right of each printed spreadsheet page;
- Display all data in the same column and row order of the original return;
- Print the spreadsheet on 8½" × 11" paper in portrait orientation showing all columns and grid lines; and
- Use the correct tax rate and jurisdictional code for the tax period being reported. See page 2 of this publication for instructions about obtaining sales tax returns and other information.

Example:

EIN 8924736852
XYZ Corporation
ST-810
Tax period ending 05-31-2003

Taxing jurisdiction	Code	Taxable sales and services	Purchases subject to tax	Tax rate percent	Sales and use tax
New York State only	NE 0011			4.25%	
Albany	AL 0171	868,763	1,121	8.25%	71,765
Allegany	AL 0211	209,191	43	8.25%	17,262
Broome	BR 0311			8.25%	
Cattaraugus - except	CA 0491			8.25%	
Olean (city)	OL 0411			8.25%	
Salamanca (city)	SA 0421			8.25%	
Cayuga - except	CA 0501			8.25%	
Auburn (city)	AU 0551			8.25%	
Chautaugua	CH 0601	220,574	256	7.25%	16,010

XVII. Changes from these specifications

Reproductions that meet these specifications may be used without prior approval. Any deviation from these specifications requires prior written approval. For permission to deviate from these specifications, submit your request to:

GEORGETTE DORABY
NYS TAX DEPARTMENT
TSRD-FORMS SECTION
BUILDING 8 ROOM 758
W A HARRIMAN CAMPUS
ALBANY NY 12227

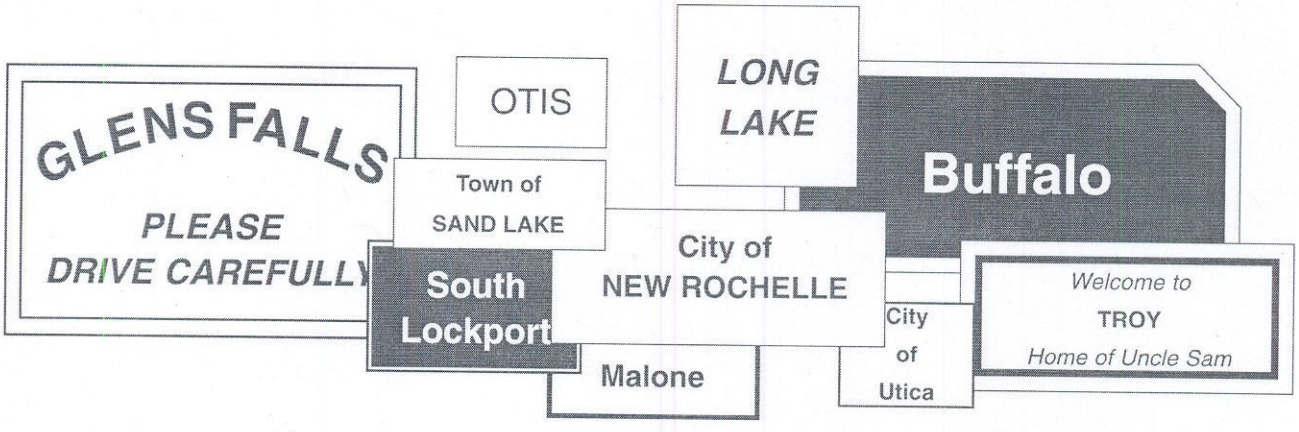
Telephone number (518) 457-6939

Please allow **two to four weeks** from the time you submit a request for us to consider and act on it.

New York State Department of Taxation and Finance

New York State Communities

Listed alphabetically with counties



for New York State and local sales and use tax

Publication 717 (9/99)

Introduction

The Tax Department has prepared this list of localities for the convenience of vendors who collect state and local sales tax throughout New York State. Localities are listed alphabetically, followed by the counties in which they are located (in parentheses), postal addresses if different from the locality names, and ZIP codes where available.

ZIP codes are for mailing purposes only. Since there may be more than one locality in a ZIP code or more than one ZIP code in a locality, **do not use ZIP codes** to determine the local sales tax rate for any locality.

For example, some Larchmont and Scarsdale mailing addresses are actually in the city of New Rochelle, and some Scarsdale mailing addresses are in the city of Yonkers. To determine the physical location of any property in question, check the street listings for New Rochelle (Publication 634) or Yonkers (Publication 647). These publications are available from the Tax Department, which has street listings for all **cities** that impose a local sales tax.

To determine the combined state and local tax rate of the cities (or counties) that impose tax, ask for Publication 718, *New York State and Local Sales Tax Rates by Community.*

Please note that there are five counties in New York City. Although these counties are also commonly known as boroughs (Bronx, Brooklyn, Manhattan, Queens, and Staten Island), they are listed in this publication by county. The county names are Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island).

See the back cover of this publication for assistance.

New York State
Department of
Taxation and Finance

Addition to Publication 717

The *White Plains (Westchester)* entry in column 2, page 32, of the 9/99 version of Publication 717, *New York State Communities,* should read:

> **White Plains (Westchester)** ***see*** **Publication 646,** ***City of White Plains Addresses for Collecting and Reporting Sales Tax.*** **See also explanation on inside of front cover.**

Publication 717.1 (11/01)

A

Abbott (Cattaraugus) *mail* Cuba 14727
Abell Corners (Madison) *mail* Cazenovia 13035
Academy (Albany) 12208 (part of Albany)
Academy (Ontario) *mail* Canandaigua 14424
Accord (Ulster) 12404
Acidalia (Sullivan) *mail* Long Eddy 12760
Acra (Greene) 12405
Acre Place (Broome) *mail* Binghamton 13904
Adams (Jefferson) 13605
Adams Basin (Monroe) 14410
Adams Center (Jefferson) 13606
Adams Corner (Chenango)
Adams Corners (Putnam) *mail* Putnam Valley 10579
Adams Cove (Jefferson) *mail* Dexter 13634
Adamsville (Washington) *mail* Fort Ann 12827
Addison (Steuben) 14801
Addison Hill (Steuben) *mail* Elkland PA 16920
Adelphi (Kings) 11238 (part of New York City)
Aden (Sullivan)
Adirondack (Warren) 12808
Adrian (Steuben) *mail* Canisteo 14823
Afton (Chenango) 13730
Afton Lake (Chenango) *mail* Afton 13730
Agnes Corners (Oneida)
Aiden Lair (Essex)
Air City (Oneida) 13440
Airmont (Rockland) *mail* Monsey 10952 and Suffern 10901
Akins Corners (Putnam) *mail* Patterson 12563
Akron (Erie) 14001
Akron Junction (Erie)
Alabama (Genesee) 14003
Albany (Albany) 122 +
Albertson (Nassau) 11507
Albia (Rensselaer) *mail* Troy 12180
Albion (Orleans) 14411
Albion Center (Oswego)
Alburg (Franklin) *mail* Brushton 12916
Alcove (Albany) 12007
Alden (Erie) 14004
Alden Center (Erie) *mail* Alden 14004
Alden Corners (Chautauqua)
Alden Manor (Nassau) 11003
Alden Station (Erie)
Alder Bend (Clinton) *mail* Altona 12910
Alder Brook (Franklin)
Alder Creek (Oneida) 13301
Alder Creek Station (Oneida)
Aldrich (St. Lawrence)
Alene (Madison) *mail* Canastota 13032
Alexander (Genesee) 14005
Alexander Corners (Jefferson)
Alexandria Bay (Jefferson) 13607
Alexandria Center (Jefferson)
Alfred (Allegany) 14802
Alfred Station (Allegany) 14803
Alice (Steuben) *mail* Troupsburg 14885
Allaben (Ulster) *mail* Shandaken 12480
Allard Corners (Orange) *mail* Walden 12586
Allegany (Cattaraugus) 14706
Allen Center (Allegany) *mail* Fillmore 14735
Allen Corners (Jefferson)
Allen Corners (Putnam)
Allendale (Jefferson)
Allens Corners (Livingston)
Allens Hill (Ontario) *mail* Holcomb 14469
Allentown (Allegany) 14707
Allentown (Saratoga)
Allerton (Bronx) 10467 (part of New York City)
Alligerville (Ulster) *mail* High Falls 12440
Alloway (Wayne) *mail* Lyons 14489
Alma (Allegany) 14708
Almond (Allegany and Steuben) 14804
Aloquin (Ontario) *mail* Stanley 14561
Alpina (Lewis)
Alpine (Schuyler) 14805
Alpine Junction (Schuyler)
Alplaus (Schenectady) 12008
Alps (Rensselaer) *mail* Averill Park 12018
Alsen (Greene) *mail* Cementon 12415
Altamont (Albany) 12009
Altay (Schuyler) *mail* Dundee 14837
Altmar (Oswego) 13302
Alton (Wayne) 14413
Altona (Clinton) 12910
Alverson (Jefferson)
Amagansett (Suffolk) 11930
Amawalk (Westchester) 10501
Amawalk Heights (Westchester) 10501
Amber (Onondaga) *mail* Marietta 13110
Amblers Crossing (Otsego)
Amblerville (Chenango) *mail* South New Berlin 13843
Amboy (Onondaga) *mail* Camillus 13031
Amboy Center (Oswego) *mail* Williamstown 13493
Amboy Station (Onondaga)
Amchir (Orange) *mail* Middletown 10940
Amenia (Dutchess) 12501
Amenia Union (Dutchess) *mail* Amenia 12501
Ames (Montgomery) 13317
Amherst (Erie) 14226
Amity (Orange) *mail* Warwick 10990
Amity Harbor (Suffolk) 11726
Amityville (Suffolk) 11701
Amsdell Heights (Erie) *mail* Hamburg 14075
Amsterdam (Montgomery) 12010
Anaquassacook (Washington) *mail* Cambridge 12816
Ancram (Columbia) 12502
Ancramdale (Columbia) 12503
Anderson (Sullivan)
Andes (Delaware) 13731
Andover (Allegany) 14806
Angelica (Allegany) 14709
Angells Corner (Wayne)
Angola (Erie) 14006
Angola Lake Shore (Erie) *mail* Angola 14006
Angola-on-the-Lake (Erie) *mail* Angola 14006
Angus (Yates)
Annadale (Richmond) (part of New York City)
Annandale-on-Hudson (Dutchess) 12504
Annsville (Westchester) *mail* Peekskill 10566
Anos Siding (Oneida)
Ansonia (New York) 10023 (part of New York City)
Antrim (Rockland)
Antwerp (Jefferson) 13608
Apalachin (Tioga) 13732
Apaquoque (Suffolk) 11937
Apex (Delaware) *mail* Cadosia 13742
Applegate Corner (Tompkins)
Appelton (Niagara) 14008
Apulia (Onondaga) *mail* Apulia Station 13020
Apulia Station (Onondaga) 13020
Aquebogue (Suffolk) 11931
Aqueduct (Schenectady) *mail* Schenectady 12309
Aquetuck (Albany) *mail* Ravena 12143
Arabia (Delaware)
Arabia (Schoharie)
Arcade (Wyoming) 14009
Arcade Center (Wyoming)
Arcade Junction (Wyoming) 14009
Archdale (Washington) *mail* Greenwich 12834
Archer Avenue (Queens) 11435 (part of New York City)
Archville (Westchester) *mail* North Tarrytown 10591
Arctic (Delaware) *mail* Bainbridge 13733
Arden (Orange) 10910
Arden Heights (Richmond) (part of New York City)
Ardonia (Ulster) 12505
Ardsley (Westchester) 10502
Ardsley-on-Hudson (Westchester) 10503
Arena (Delaware)
Argo Village (Nassau) 11003
Argusville (Schoharie) *mail* Sharon Springs 13459
Argyle (Washington) 12809
Arietta (Hamilton)
Aristotle (Allegany) *mail* Angelica 14709
Arkport (Steuben) 14807
Arkville (Delaware) 12406
Arkwright (Chautauqua)
Arlington (Dutchess) 12603
Arlington (Richmond) (part of New York City)
Arlyn Oaks (Nassau) *mail* Massapequa 11758
Armonk (Westchester) 10504
Armor (Erie) *mail* Hamburg 14075
Armstrong Corners (St. Lawrence)
Arnett (Monroe)
Arnolds Mill (Columbia)
Arrochar (Richmond) (part of New York City)
Arsenal Hill (Ontario)
Arshamonaque (Suffolk) *mail* Southold 11971
Arthur (Oswego)
Arthur Manor (Westchester)
Arthursburg (Dutchess)
Art Village (Suffolk)
Arverne (Queens) 11692 (part of New York City)
Asbury (Tompkins) *mail* South Lansing 14882
Asbury (Ulster)
Ashantee (Livingston) *mail* Avon 14414
Asharoken (Suffolk) *mail* Northport 11768
Ashford (Cattaraugus) *mail* Ellicotville 14731
Ashford Hollow (Cattaraugus) *mail* West Valley 14171
Ashford Junction (Cattaraugus)
Ash Grove (Washington) *mail* Cambridge 12816
Ashland (Cayuga)
Ashland (Greene) 12407
Ashokan (Ulster) *mail* Shokan 12481
Ashville (Chautauqua) 14710
Ashville Bay (Chautauqua) *mail* Ashville 14710
Ashwood (Orleans) *mail* Lyndonville 14098
Aspinwall Corners (Jefferson)
Assembly Park (Onondaga) *mail* Tully 13159
Assembly Point (Warren) *mail* Lake George 12845
Astoria (Queens) 11102 (part of New York City)
Athens (Greene) 12015
Athens Station (Greene)
Athol (Warren) 12810
Athol Springs (Erie) 14010
Atlanta (Steuben) 14808
Atlantic (Richmond) (part of New York City)
Atlantic Beach (Nassau) 11509
Atlantique (Suffolk) *mail* Fair Harbor 11734
Attica (Wyoming and Genesee) 14011
Attica Center (Wyoming) *mail* Attica 14011
Attlebury (Dutchess) *mail* Stanfordville 12581
Atwaters (Cayuga) *mail* King Ferry 13081
Atwell (Herkimer) *mail* Forestport 13338
Atwell Corners (Madison)
Atwood (Ulster)
Auburn (Cayuga) 1302 +
Auburndale (Queens) (part of New York City)
Auburn Junction (Tompkins)
Auburn Southeast (Cayuga) *mail* Auburn 13021
Audubon (New York) 10032 (part of New York City)
Augusta (Oneida) *mail* Oriskany Falls 13425
Auriesville (Montgomery) 12016
Aurora (Cayuga) 13026
Ausable Beach (Clinton)
Ausable Chasm (Clinton) 12911
Au Sable Forks (Essex and Clinton) 12912
Austerlitz (Columbia) 12017

Austin (Cayuga)
Austins Corners (Oswego)
Austins Corners (St. Lawrence)
Ava (Oneida) 13303
Averill Park (Rensselaer) 12018
Averys Place (Hamilton)
Averyville (Essex)
Avoca (Steuben) 14809
Avon (Livingston) 14414
Avon Crest (Schenectady)
Awosting (Ulster)
Axeville (Cattaraugus)
Axton Landing (Cattaraugus)

B

Babbit Corner (Ontario)
Babbit Corner (Jefferson)
Babbits Corner (Jefferson)
Babcock Hill (Oneida) *mail* Cassville 13318
Babcock Lake (Rensselaer) *mail* Petersburg 12138
Babylon (Suffolk) 11702
Backus (St. Lawrence)
Bacon Hill (Saratoga) *mail* Schuylerville 12871
Bagdad (Erie) *mail* Collins 14034
Baggs Corner (Jefferson) *mail* Watertown 13601
Bailey (Monroe)
Baileys Gap (Ulster)
Baileys Settlement (Onondaga)
Baileytown (Orange)
Baileyville (Orange)
Bainbridge (Chenango) 13733
Bains Corner (Dutchess)
Baird Corners (Onondaga) *mail* Baldwinsville 13027
Baird Corners (Schoharie)
Baiting Hollow (Suffolk) *mail* Calverton 11933
Baker (Livingston)
Baker Corner (Dutchess)
Baker Corners (Herkimer)
Bakers Mills (Warren) 12811
Bakerstand (Cattaraugus) *mail* Machias 14101
Balcom (Chautauqua) *mail* South Dayton 14138
Balcom Beach (Allegany)
Balcom Corners (Chautauqua)
Bald Mountain (Washington) *mail* Greenwich 12834
Baldwin (Essex)
Baldwin (Nassau) 11510
Baldwin Corner (Orleans)
Baldwin Corner (Washington)
Baldwin Corners (Ontario)
Baldwin Harbor (Nassau) 11510
Baldwin Heights (Cattaraugus)
Baldwin Place (Westchester and Putnam) 10505
Baldwinsville (Onondaga) 13027
Ballard Corners (Saratoga)
Ballard Corners (Tompkins)
Ballina (Madison) *mail* Cazenovia 13035
Ballston Center (Saratoga) *mail* Ballston Spa 12020
Ballston Lake (Saratoga) 12019
Ballston Spa (Saratoga) 12020
Balltown (Chautauqua) *mail* Forestville 14062
Balmat (St. Lawrence) 13609
Balmville (Orange) *mail* Newburgh 12550
Baltimore (Cortland) *mail* Tully 13159
Bangall (Dutchess) 12506
Bangall (Onondaga)
Bangor (Franklin) 12966
Bangor Station (Franklin)
Banker Corners (Clinton)
Bank Plaza (Nassau) 11566
Banksville (Westchester) *mail* Greenwich CT 06830
Bannerhouse (Franklin) *mail* Chateaugay 12920
Baptist Corners (Cayuga)
Barber Corners (Oswego)
Barbers Corners (Cayuga)
Barberville (Rensselaer) *mail* Averill Park 12018
Barbourville (Delaware) *mail* Deposit 13754
Barcelona (Chautauqua) *mail* Westfield 14787
Barclay Heights (Ulster) (part of Saugerties) 12477
Bardeen Corners (Oswego)
Bardonia (Rockland) 10954
Bardwell Mill (Oneida) *mail* Remsen 13438
Barker (Niagara) 14012
Barkers Grove (Washington) *mail* Schaghticoke 12154
Barkersville (Saratoga) *mail* Middle Grove 12850
Barkertown (Livingston) *mail* Nunda 14517
Barlow Corners (Jefferson)
Barnard (Monroe) (part of Rochester)
Barnegat (Dutchess)
Barnerville (Schoharie) *mail* Howes Cave 12092
Barnes Corners (Broome)
Barnes Corners (Chenango)
Barnes Corners (Lewis) 13610
Barnes Corners (Saratoga)
Barnes Hole (Suffolk)
Barnes Landing (Suffolk)
Barnes Station (Yates)
Barneveld (Oneida) 13304
Barneveld Station (Oneida)
Barney Mills (Steuben)
Barnum (Cattaraugus)
Barnum Corners (Putnam)
Barre Center (Orleans) *mail* Albion 14411
Barrett Corners (Otsego)
Barrington (Yates)
Barrytown (Dutchess) 12507
Barryville (Sullivan) 12719
Bartlett (Oneida) *mail* Rome 13440
Bartlett Corners (Lewis)
Bartlett Corners (Monroe) *mail* Hilton 14468
Bartlett Hollow (Delaware) *mail* Franklin 13775
Bartletts Corner (Jefferson)
Barton (Tioga) 13734
Barton Corners (Columbia)
Barton Corners (Otsego)
Basket (Sullivan)
Basom (Genesee) 14013
Batavia (Genesee) 1402 +
Batchellerville (Saratoga) *mail* Northville 12134
Bates (Chautauqua)
Bates (Schoharie) *mail* Preston Hollow 12469
Bath (Steuben) 14810
Bath Beach (Kings) 11214 (part of New York City)
Bathgate (Bronx) 10457 (part of New York City)
Battenville (Washington) *mail* Greenwich 12834
Battery Park City (New York) 10280 (part of New York City)
Baxter Estates (Nassau) *mail* Port Washington 11050
Bay (Kings) 11235 (part of New York City)
Bayberry (Onondaga) *mail* Liverpool 13089
Bayberry Dunes (Suffolk)
Bayberry Park (Westchester) (part of New Rochelle)
Baychester (Bronx) 10469 (part of New York City)
Bay Colony (Nassau)
Bay Park (Nassau) *mail* East Rockaway 11518
Bay Point (Suffolk) *mail* Sag Harbor 11963
Bay Pond (Franklin)
Bayport (Suffolk) 11705
Bay Ridge (Kings) 11220 (part of New York City)
Bay Shore (Suffolk) 11706
Bay Shores (Onondaga) *mail* Marietta 13110
Bayside (Queens) 11361 (part of New York City)
Bayswater (Queens) (part of New York City)
Bay Terrace (Queens) 11360 (part of New York City)
Bayview (Chautauqua)
Bay View (Erie) *mail* Buffalo 14219
Bay View (Monroe)
Bayville (Nassau) 11709
Beaches Corners (Greene)
Beach Hampton (Suffolk) 11930
Beach Ridge (Niagara) *mail* North Tonawanda 14120
Beachville (Steuben) *mail* Arkport 14807
Beachwood (Chautauqua) 14750 (part of Lakewood)
Beacon (Dutchess) 12508
Beacon Hills (Dutchess) *mail* Beacon 12508 and Glenham 12527
Beacon Light Corners (Herkimer)
Beam Station (Steuben)
Bean Hill Crossing (Jefferson)
Beantown (Chemung) *mail* Chemung 14825
Bear Creek (Wayne)
Beards Hollow (Schoharie) *mail* Richmondville 12149
Bear Mountain (Rockland) 10911
Bearsville (Ulster) 12409
Beartown (Clinton)
Beartown (Oneida)
Beartown (Saratoga)
Beatty Corners (Fulton)
Beaver Brook (Sullivan) *mail* Narrowsburg 12764
Beaver Brook Corners (Sullivan)
Beaver Dam (Orange)
Beaverdam Lake (Orange)
Beaver Dams (Schuyler) 14812
Beaver Falls (Lewis) 13305
Beaver Hill (Westchester) *mail* Elmsford 10523
Beaverkill (Sullivan)
Beaver Meadow (Chenango) *mail* Plymouth 13832
Beaver River (Herkimer) 13306
Beaver Siding (Cattaraugus)
Becker Corners (Schoharie)
Beckers Corners (Albany) *mail* Selkirk 12158
Becks Grove (Oneida) 13440 (part of Rome)
Bedell (Delaware) *mail* Fleischmanns 12430
Bedford (Kings) (part of New York City)
Bedford (Westchester) 10506
Bedford Center (Westchester) *mail* Bedford Hills 10507
Bedford Corners (Cattaraugus) *mail* Portville 14770
Bedford Corners (Jefferson)
Bedford Hills (Westchester) 10507
Bedford Park (Bronx) (part of New York City)
Bedford Station (Westchester) (*see* Bedford Hills)
Bedford Stuyvesant (Kings) (part of New York City)
Beechertown (St. Lawrence)
Beecherville (Oswego)
Beechford (Ulster)
Beech Hill (Westchester) (part of Yonkers)
Beechhurst (Queens) *mail* Flushing 11357 (part of New York City)
Beechmont (Westchester) (part of New Rochelle)
Beechmont Woods (Westchester) (part of New Rochelle)
Beechwood (Monroe) 14609 (part of Rochester)
Beehive Crossing (Rensselaer) *mail* Hoosick Falls 12090
Beekman (Dutchess)
Beekman Corners (Madison) *mail* Hamilton 13346
Beekman Corners (Schoharie) *mail* Sharon Springs 13459
Beekmantown (Clinton) *mail* Plattsburgh 12901 and West Chazy 12992
Beekmantown Corners (Clinton)
Beerston (Delaware) *mail* Walton 13856
Beixedon Estates (Suffolk) 11971
Belair Road (Richmond) (part of New York City)
Belcher (Washington) *mail* Salem 12865
Belcoda (Monroe)
Belden (Broome) *mail* Harpursville 13787
Belfast (Allegany) 14711
Belfort (Lewis) *mail* Croghan 13327
Belgium (Onondaga) *mail* Baldwinsville 13027
Belknap Crossing (Wyoming)
Bellaire (Queens) (part of New York City)
Belle Ayr (Ulster)

Belle Harbor (Queens) *mail* Far Rockaway 11690 (part of New York City)
Belle Isle (Onondaga) *mail* Warners 13164
Bellerose (Queens) 11426 (part of New York City)
Bellerose Terrace (Nassau) *mail* Bellerose 11426
Bellerose Village (Nassau) *mail* Bellerose 11426
Belle Terre (Suffolk) *mail* Port Jefferson 11777
Belleview (Chautauqua)
Belleville (Jefferson) 13611
Bellevue (Erie) *mail* Buffalo 14225
Bellevue (Schenectady)
Bellmont Center (Franklin) *mail* Chateaugay 12920
Bellmore (Nassau) 11710
Bellona (Yates) 14415
Bellona Station (Yates) *mail* Bellona 14415
Bellow Corners (Cattaraugus)
Bellport (Suffolk) 11713
Belltown (Cayuga)
Bellvale (Orange) 10912
Bellville (Allegany)
Bellwood (Lewis) *mail* Copenhagen 13626
Belmont (Allegany) 14813
Belmont (Bronx) (part of New York City)
Belvidere (Allegany) *mail* Belmont 14813
Bemis Heights (Saratoga) *mail* Stillwater 12170
Bemus Point (Chautauqua) 14712
Benders Corners (Oswego)
Benedict (Fulton)
Benedict Beach (Monroe)
Bennett Bridge (Oswego) *mail* Altmar 13302
Bennetts (Allegany)
Bennetts (Steuben) *mail* Canisteo 14823
Bennettsburg (Schuyler) *mail* Burdett 14818
Bennetts Corners (Genesee)
Bennetts Corners (Madison) (part of Oneida)
Bennetts Corners (Onondaga)
Bennetts Corners (Orleans)
Bennettsville (Chenango) *mail* Bainbridge 13733
Bennington (Wyoming) *mail* Attica 14011
Bennington Center (Wyoming)
Benson (Hamilton) *mail* Northville 12134
Benson Corners (Tompkins)
Bensonhurst (Kings) (part of New York City)
Benson Mines (St. Lawrence) *mail* Star Lake 13690
Bensons Corners (Albany)
Bentleys Corners (Jefferson)
Benton (Yates)
Benton Center (Yates) *mail* Penn Yan 14527
Benton Corners (Cayuga)
Benton Corners (Ulster) *mail* Gardiner 12525
Berea (Orange) *mail* Montgomery 12549
Bergen (Genesee) 14416
Bergen Beach (Kings) (part of New York City)
Bergen Beach (Seneca) *mail* Interlaken 14847
Bergholtz (Niagara) *mail* Niagara Falls 14302
Berkshire (Fulton) *mail* Gloversville 12078
Berkshire (Tioga) 13736
Berkshire Terrace (Putnam)
Berlin (Rensselaer) 12022
Berne (Albany) 12023
Bernhards Bay (Oswego) 13028
Berryville (Montgomery)
Berwyn (Onondaga) *mail* LaFayette 13084
Besemer (Tompkins)
Best (Rensselaer)
Best Corners (Rensselaer) *mail* Averill Park 12018
Bethany (Genesee) *mail* East Bethany 14054
Bethany Center (Genesee) *mail* East Bethany 14054
Bethel (Dutchess) *mail* Pine Plains 12567
Bethel (Sullivan) 12720
Bethel Corners (Cayuga) *mail* Martville 13111
Bethel Corners (Oswego)
Bethel Grove (Tompkins) *mail* Ithaca 14850
Bethford (Erie) *mail* Blasdell 14219
Bethlehem Center (Albany) *mail* Glenmont 12077
Bethlehem Heights (Albany) 12161
Bethpage (Nassau) 11714
Bettsburg (Chenango)
Beukendaal (Schenectady) *mail* Scotia 12302
Beulah (Monroe)
Beverly Inn Corners (Otsego) *mail* Burlington Flats 13315
Beyers Corners (Fulton)
Bible School Park (Broome) 13737 (part of Johnson City)
Bidwell (Erie) 14222 (part of Buffalo)
Big Bay (Oswego)
Big Bend (Onondaga)
Big Brook (Oneida) *mail* Westernville 13486
Big Creek (Steuben)
Bigelow (St. Lawrence)
Bigelow Corners (Livingston)
Big Flats (Chemung) 14814
Big Hollow (Warren)
Big Indian (Ulster) 12410
Big Island (Orange) *mail* Goshen 10924
Big Moose (Herkimer) 13307
Big Tree (Erie) *mail* Blasdell 14219
Big Wolf Lake (Franklin) *mail* Tupper Lake 12986
Billings (Dutchess) 12510
Billington Bay (Madison) *mail* Bridgeport 13030
Billington Heights (Erie) *mail* East Aurora 14052
Billsboro (Ontario)
Billsboro Corners (Ontario) *mail* Geneva 14456
Biltmore Shores (Nassau)
Bingham Mills (Columbia)
Binghamton (Broome) 1390 +
Bingley (Madison) *mail* Cazenovia 13035
Binnewater (Ulster) *mail* Kingston 12401
Birchton (Saratoga) *mail* Ballston Spa 12020
Bird (Cattaraugus) *mail* Machias 14101
Birdsall (Allegany) *mail* Canaseraga 14822
Birmingham Corners (Herkimer)
Bisby Lodge (Herkimer)
Bishas Mills (Lewis)
Bishop Corners (Wyoming)
Bishops Corners (Jefferson)
Bishop Street (Jefferson) *mail* Adams 13605
Bishopville (Allegany) *mail* Arkport 14807
Blackbridge (Hamilton)
Black Brook (Clinton) *mail* Au Sable Forks 12912
Black Corners (Chautauqua)
Black Creek (Allegany) 14714
Black Lake (Sullivan)
Blackmans Corners (Clinton) *mail* Mooers Forks 12959
Black Oaks Corners (Tompkins)
Black River (Jefferson) 13612
Black Rock (Erie) (part of Buffalo)
Blacksmith Corners (Ontario)
Blairs Kiln (Franklin)
Blairville (Niagara) *mail* Youngstown 14174
Blakeley (Erie) *mail* East Aurora 14052
Blakeslea (Madison)
Blakesley Corner (Chenango)
Blanchard Corners (Lewis)
Blasdell (Erie) 14219
Blatchley (Broome)
Blauvelt (Rockland) 10913
Bleecker (Fulton) *mail* Gloversville 12078
Bleeker Center (Fulton)
Blennes Corner (Oneida)
Bliss (Wyoming) 14024
Bliss Corner (Fulton)
Bliss Corners (Madison)
Blissville (Queens) (part of New York City)
Blockville (Chautauqua) *mail* Ashville 14710
Blodgett Mills (Cortland) 13738
Bloomerville (Steuben)
Bloomfield (Richmond) *mail* Port Richmond 10302 (part of New York City)
Bloomfield Park (Oneida) 13440 (part of Rome)
Bloomingburg (Sullivan) 12721
Bloomingdale (Essex) 12913
Blooming Grove (Orange) 10914
Bloomington (Ulster) 12411
Blooms Corners (Orange)
Bloomville (Delaware) 13739
Blossom (Erie)
Blossvale (Oneida) 13308
Blue Corners (Saratoga)
Blue Mountain (Ulster) *mail* Saugerties 12477
Blue Mountain Lake (Hamilton) 12812
Blue Point (Suffolk) 11715
Blue Ridge (Essex) *mail* Schroon Lake 12870
Blue Store (Columbia) *mail* Livingston 12541
Bluff Beach (Monroe)
Bluff Point (Clinton)
Bluff Point (Yates) 14417
Blythebourne (Kings) 11219 (part of New York City)
Boardmanville (Cattaraugus) 14760 (part of Olean)
Boerum Hill (Kings) (part of New York City)
Boght Corners (Albany)
Bohemia (Suffolk) 11716
Boiceville (Ulster) 12412
Bolivar (Allegany) 14715
Bolivar (Madison) *mail* Chittenango 13037
Bolton (Warren) *mail* Diamond Point 12824
Bolton Landing (Warren) 12814
Bolts Corners (Cayuga) *mail* Scipio Center 13147
Bombay (Franklin) 12914
Bonita (Chautauqua) *mail* Jamestown 14701
Bonney (Chenango)
Bonni Castle (Wayne)
Bonnie Crest (Westchester) (part of New Rochelle)
Bonny Hill (Steuben)
Boomertown (Chautauqua) (*see* Ashville)
Boonville (Oneida) 13309
Borden (Steuben) *mail* Addison 14801 and Elkland PA 16920
Borden Estate (Ulster)
Border City (Ontario) 14456 (part of Geneva)
Border City (Seneca) *mail* Geneva 14456
Boreas River (Essex)
Borodino (Onondaga) *mail* Skaneateles 13152
Borough Hall (Queens) 11424 (part of New York City)
Borough Park (Kings) (part of New York City)
Bosley Corner (Livingston)
Boston (Erie) 14025
Boston Corner (Columbia) *mail* Millerton 12546
Bostwick Corners (Tompkins)
Boswell Corners (Ontario) *mail* Naples 14512
Botanical (Bronx) 10458 (part of New York City)
Botsford Corners (Cayuga)
Bouckville (Madison) 13310
Boughton Hill (Ontario)
Boulevard (Bronx) 10459 (part of New York City)
Boultons Beach (Jefferson) 13685 (part of Sackets Harbor)
Bouquet (Essex) *mail* Essex 12936
Bournes Beach (Chautauqua) *mail* Westfield 14787
Boutonville (Westchester) *mail* Pound Ridge 10576
Bovina (Delaware)
Bovina Center (Delaware) 13740
Bowen (Cattaraugus) *mail* Randolph 14772
Bowen Corners (Oswego)
Bowens Corners (Oswego) *mail* Fulton 13069
Bowers Corners (Cayuga)
Bowerstown (Otsego) *mail* Cooperstown 13326
Bowery (New York) (part of New York City)
Bowler (Allegany)
Bowlers Corners (Fulton)
Bowles Corners (Steuben)

Bowling Green (New York) 10274 (part of New York City)
Bowmansville (Erie) 14026
Bows Corners (Livingston)
Boyds Corners (Steuben)
Boyds Corners (Wyoming)
Boylston Center (Oswego) *mail* Lacona 13083
Boylston Corner (Oswego) *mail* Lacona 13083
Boyntonville (Rensselaer) *mail* Hoosick Falls 12090
Boysen Bay (Onondaga) *mail* Bridgeport 13030 and Clay 13041
Braddock Heights (Monroe) *mail* Rochester 14612
Bradford (Steuben) 14815
Bradley (Sullivan) *mail* Liberty 12754
Bradtville (Fulton)
Braeside (Rensselaer) *mail* Nassau 12123
Braggs Corners (Orleans)
Brainard (Rensselaer) 12024
Brainard Corners (Otsego) *mail* Burlington Flats 13315
Brainardsville (Franklin) 12915
Braman Corners (Schenectady) *mail* Esperance 12066
Bramans Corners (Albany)
Bramanville (Schoharie) *mail* Howes Cave 12092
Branch (Ulster)
Branchport (Yates) 14418
Brandon Center (Franklin)
Brandreth (Herkimer) *mail* Long Lake 12847
Brandy Brook (St. Lawrence)
Brant (Erie) 14027
Brantingham (Lewis) 13312
Brant Lake (Warren) 12815
Brasher Center (St. Lawrence) *mail* Brasher Falls 13613
Brasher Falls (St. Lawrence) 13613
Brasher Iron Works (St. Lawrence)
Brasie Corners (St. Lawrence) *mail* Gouverneur 13642 and Rossie 13646
Brayton (Warren)
Brayton Hollow (Franklin)
Breakabeen (Schoharie) *mail* Middleburg 12122
Breesport (Chemung) 14816
Breezy Point (Queens) *mail* Far Rockaway 11690 (part of New York City)
Brentwood (Suffolk) 11717
Brevoort (Kings) 11216 (part of New York City)
Brewer Corners (Allegany)
Brewer Corners (Cattaraugus)
Brewers Corner (Oneida)
Brewerton (Onondaga and Oswego) 13029
Brewster (Putnam) 10509
Brewster Heights (Putnam) *mail* Brewster 10509
Briarcliff Manor (Westchester) 10510
Briar Park (Nassau) *mail* Wantagh 11793
Briarwood (Queens) (part of New York City)
Brick Chapel (St. Lawrence)
Brick House Corners (Genesee)
Brick Tavern (Columbia)
Bridge (Niagara) 14305 (part of Niagara Falls)
Bridgehampton (Suffolk) 11932
Bridgeport (Madison) 13030
Bridgeport (Seneca)
Bridges Corners (Madison)
Bridgeville (Sullivan) *mail* Monticello 12701
Bridgewater (Oneida) 13313
Brier Hill (St. Lawrence) 13614
Brier Hill Station (St. Lawrence)
Briggs (St. Lawrence)
Briggs Corner (Lewis) *mail* Lowville 13367
Briggs Corners (Otsego)
Briggs Hollow (Tioga)
Brighton (Kings) 11235 (part of New York City)
Brighton (Monroe) 14610 (part of Rochester)
Brighton Beach (Kings) (part of New York City)
Brighton Cliff (Orleans)
Brighton Corners (Otsego)
Brighton Village (Erie) *mail* Tonawanda 14151
Brightside (Hamilton) *mail* Raquette Lake 13436
Brightwaters (Suffolk) 11718
Brinckerhoff (Dutchess) *mail* Fishkill 12524
Brisben (Chenango) 13741
Briscoe (Sullivan) *mail* Swan Lake 12783
Bristol (Ontario) *mail* Holcomb 14469
Bristol Center (Ontario) 14419
Bristol Springs (Ontario) *mail* Naples 14512
Broadacres (Broome) *mail* Binghamton 13901
Broadalbin (Fulton) 12025
Broadalbin Junction (Fulton)
Broad Channel (Queens) 11693 (part of New York City)
Broadway (Queens) 11106 (part of New York City)
Broadway Junction (Kings) (part of New York City)
Brockport (Monroe) 14420
Brockville (Orleans) *mail* Albion 14411
Brockway (Dutchess)
Brockway Corners (Oneida)
Brocton (Chautauqua) 14716
Brodhead (Ulster) *mail* West Shokan 12494
Bromley (Onondaga)
Bronx (Bronx) 104 + (part of New York City)
Bronxdale (Bronx) (part of New York City)
Bronx Park (Bronx) (part of New York City)
Bronx Park South (Bronx) (Part of New York City)
Bronx River (Bronx) (part of New York City)
Bronxville (Westchester) 10708
Bronxville Heights (Westchester) (part of Yonkers)
Brook (Kings) (part of New York City)
Brookdale (Monroe)
Brookdale (St. Lawrence) *mail* Norfolk 13667 and Norwood 13668
Brookfield (Madison) 13314
Brookfield (Oneida)
Brookhaven (Suffolk) 11719
Brookhaven National Laboratory (Suffolk) 11973
Brooklyn (Cattaraugus) *mail* East Otto 14729
Brooklyn (Delaware)
Brooklyn (Kings) 112 + (part of New York City)
Brooklyn Heights (Kings) (part of New York City)
Brooklyn Manor (Queens) (part of New York City)
Brooklyn Naval Station (Kings) *mail* Brooklyn 11205 (part of New York City)
Brookman Corners (Montgomery)
Brooksburg (Greene) *mail* Windham 12496
Brooks Corners (Madison)
Brooks Grove (Livingston) *mail* Mount Morris 14510
Brookton (Tompkins) (*see* Brooktondale)
Brooktondale (Tompkins) 14817
Brookvale (Broome) *mail* Binghamton 13904
Brookview (Rensselaer) 12026
Brookville (Genesee)
Brookville (Nassau) *mail* Glen Head 11545
Brookville (Queens) (part of New York City)
Broome Center (Schoharie) *mail* Gilboa 12076
Brothertown (Oneida)
Brouses Corners (St. Lawrence)
Brown Corner (Onondaga)
Brown Corners (Steuben)
Browns Bridge (St. Lawrence) *mail* Colton 13625
Browns Corners (Jefferson)
Browns Crossing (Steuben) *mail* Corning 14830
Brownsell Corners (Rockland)
Browns Hollow (Montgomery) *mail* Canajoharie 13317
Brownsville (Kings) 11212 (part of New York City)
Brownsville (Ontario) *mail* Victor 14564
Browntown (Steuben)
Brownville (Jefferson) 13615
Brownville (Ulster) *mail* Wawarsing 12489
Bruceville (Ulster)
Brunswick (Rensselaer)
Brushton (Franklin) 12916
Bruton Corners (Cayuga)
Bruynswick (Ulster) *mail* Wallkill 12589
Bryant (New York) 10036 (part of New York City)
Bryants Mill (Franklin)
Bryn Mawr Park (Westchester) (part of Yonkers)
Buchanan (Westchester) 10511
Buckbee Corners (Monroe) (*see* West Chili)
Buck Corners (Tompkins)
Buckhout Corners (Westchester)
Buckley Corners (Otsego)
Buckley Hollow (Chenango)
Buckleyville (Columbia) *mail* Chatham 12037
Bucks Bridge (St. Lawrence) *mail* Madrid 13660
Bucks Corner (Rensselaer)
Bucks Corners (Madison)
Buck Settlement (Steuben)
Buckton (St. Lawrence) *mail* Winthrop 13697
Bucyrus Heights (Erie)
Buel (Montgomery) *mail* Canajoharie 13317
Buellville (Onondaga) *mail* Manlius 13104
Buena Vista (Steuben) *mail* Canisteo 14823
Buffalo (Erie) 142 +
Buffalo Corners (Wyoming)
Buffalo Creek (Erie) (part of Buffalo)
Buffalo Junction (Erie) (part of Buffalo)
Buffalo Lake (Erie) (part of Buffalo)
Bullet Hole (Putnam)
Bull Hill (Herkimer) *mail* Cold Brook 13324
Bull Mine (Orange)
Bullock Corners (Jefferson)
Bull Run (Ulster)
Bulls Head (Dutchess) *mail* Clinton Corners 12514
Bulls Head (Monroe) 14611 (part of Rochester)
Bull's Head (Richmond) *mail* Port Richmond 10302 (part of New York City)
Bullville (Orange) 10915
Bulsontown (Rockland)
Bundy Crossing (Oswego) (*see* Bundys)
Bundys (Oswego) *mail* Oswego 13126
Bunker Hill (Ontario)
Bunn Corners (Saratoga)
Burden (Columbia)
Burdett (Schuyler) 14818
Burdick Crossing (Essex)
Burgoyne (Saratoga)
Burke (Franklin) 12917
Burke Center (Franklin) 12917
Burk Hill (Wyoming)
Burlingham (Sullivan) 12722
Burlington (Otsego) *mail* Burlington Flats 13315
Burlington Flats (Otsego) 13315
Burma Woods (Orleans)
Burnham Corners (St. Lawrence)
Burnhams (Chautauqua) 14718 (part of Cassadaga)
Burns (Allegany) *mail* Arkport 14807
Burnside (Orange) *mail* Campbell Hall 10916
Burnt Hills (Saratoga) 12027
Burnwood (Delaware) *mail* Peakville 13831
Burrell Corners (Herkimer)
Burrs Mills (Jefferson) *mail* Watertown 13601
Burrville (Jefferson)
Burt (Niagara) 14028
Burtonsville (Montgomery) *mail* Esperance 12066
Burwell Corners (Chenango)
Bush Corner (Ontario)
Bushes Landing (Lewis) *mail* Lowville 13367
Bushnells Basin (Monroe) *mail* Pittsford 14534
Bushnellsville (Ulster) *mail* Shandaken 12480
Bushs Corners (Lewis)
Bush Terminal (Kings) 11232 (part of New York City)
Bushville (Genesee) *mail* Batavia 14020
Bushville (Orange)
Bushville (Sullivan) *mail* Monticello 12701

Bushwick (Kings) 11221 (part of New York City)
Bushwick Junction (Queens) (part of New York City)
Buskirk (Rensselaer) 12028
Busti (Chautauqua) *mail* Jamestown 14701
Butcher Corner (Steuben)
Butler Center (Wayne) *mail* Wolcott 14590
Butler Corners (Otsego)
Butlerville (Westchester) *mail* Croton Falls 10519
Butterfield (Oneida) 13502 (part of Yorkville)
Butterfly Corners (Otsego)
Butternut Grove (Delaware)
Butterville (Jefferson)
Butterville (Ulster) *mail* New Paltz 12561
Button City (Chenango)
Butts Corner (Delaware) *mail* Davenport 13750
Butts Corners (Otsego)
Byersville (Livingston) *mail* Nunda 14517
Byrdcliffe (Ulster)
Byrnes Corners (Warren)
Byron (Genesee) 14422
Byron Corners (Lewis)

C

Cabinhill (Delaware) *mail* De Lancey 13752
Cadiz (Cattaraugus) *mail* Franklinville 14737
Cadosia (Delaware) 13742
Cadwells Corners (Wyoming)
Cadyville (Clinton) 12918
Cagwin Corners (Oneida)
Cahoonzie (Orange) *mail* Sparrow Bush 12780
Cains Corners (Oswego)
Cairo (Greene) 12413
Cairo Junction (Greene)
Calcium (Jefferson) 13616
Calcutta (Otsego)
Caledonia (Livingston) 14423
Calico Colony (Saratoga)
Callahans Corners (Saratoga)
Callanans Corners (Albany) *mail* Ravena 12143
Callicoon (Sullivan) 12723
Callicoon Center (Sullivan) 12724
Calverton (Suffolk) 11933
Cambria Center (Niagara) *mail* Lockport 14094
Cambria Heights (Queens) 11411 (part of New York City)
Cambria Station (Niagara)
Cambridge (Washington) 12816
Camby (Dutchess)
Camden (Oneida) 13316
Cameron (Steuben) 14819
Cameron Corners (Lewis)
Cameron Mills (Steuben) 14820
Camillus (Onondaga) 13031
Camp Adirondack (Washington)
Camp Beechwood (Wayne)
Campbell (Madison)
Campbell (Steuben) 14821
Campbell Hall (Orange) 10916
Campbell Hall Junction (Orange)
Campbells Corners (Madison)
Camp Brady (Putnam)
Camp Gorton (Schuyler)
Camp Hemlock (Sullivan) *mail* Bloomingburg 12721
Camp Hill (Rockland) 10970 (part of Pomona)
Camp Hines (Putnam)
Camp Hollis (Oswego)
Camp Pinnacle (Albany)
Camp Rondaxe (Herkimer)
Camps Mills (Jefferson) *mail* Watertown 13601
Camp Smith, Army National Guard (Westchester) 10566
Camp Sunset (Ulster)
Camp Tioughnioga (Cortland)
Campus Plaza Shopping Center (Broome) 13850
Campville (Tioga) *mail* Endicott 13764
Camroden (Oneida) *mail* Rome 13440
Canaan (Columbia) 12029
Canaan Center (Columbia) *mail* Canaan 12029
Canada Lake (Fulton) 12030
Canadice (Ontario) *mail* Springwater 14560
Canadice Corners (Ontario) *mail* Springwater 14560
Canajoharie (Montgomery) 13317
Canal Street (New York) 10013 (part of New York City)
Canandaigua (Ontario) 14424
Canarsie (Kings) 11236 (part of New York City)
Canaseraga (Allegany) 14822
Canastota (Madison) 13032
Canawaugus (Livingston) *mail* Avon 14414 and Caledonia 14423
Candor (Tioga) 13743
Caneadea (Allegany) 14717
Canisteo (Steuben) 14823
Canisteo Center (Steuben)
Cannon Corners (Clinton) *mail* Mooers Forks 12959
Canoe Place (Suffolk) 11946
Canoga (Seneca) *mail* Seneca Falls 13148
Canoga Springs (Seneca) *mail* Seneca Falls 13148
Canterbury Hill (Oneida) 13440
Canton (St. Lawrence) 13617
Cantonville (Ulster) *mail* Ellenville 12428
Cape Vincent (Jefferson) 13618
Captain Kidd Estates (Suffolk)
Captree Island (Suffolk) 11702
Cardiff (Onondaga) *mail* LaFayette 13084
Cards Corners (Onondaga) *mail* Syracuse 13215
Cardtown (Otsego)
Carey Corners (Herkimer)
Carey Corners (Tompkins)
Careys Corners (Oneida)
Carle Place (Nassau) 11514
Carley Mills (Oswego)
Carlisle (Schoharie) 12031
Carlisle Center (Schoharie) *mail* Central Bridge 12035
Carlisle Gardens (Niagara) *mail* Lockport 14094
Carlton (Orleans) *mail* Albion 14411
Carlton Station (Orleans)
Carman (Schenectady) 12303
Carmel (Putnam) 10512
Carmel Hills (Putnam)
Carmel Park Estates (Putnam)
Carmichael Hill (Oneida)
Carnegie (Erie) *mail* Hamburg 14075
Carnegie Hall (New York) (part of New York City)
Caroga Lake (Fulton) 12032
Caroline (Tompkins) *mail* Brooktondale 14817
Caroline Center (Tompkins) *mail* Brooktondale 14817
Caroline Depot (Tompkins)
Carpenters Corners (Fulton)
Carr Corners (Cattaraugus)
Carrier Circle (Onondaga)
Carroll (Cattaraugus) *mail* Portville 14770
Carroll Corners (Oswego)
Carroll Gardens (Kings) (part of New York City)
Carrollton (Cattaraugus) *mail* Kill Buck 14748
Carson (Steuben) *mail* Canisteo 14823
Carter Station (Herkimer)
Carterville (Oswego)
Carthage (Jefferson) 13619
Cascade (Cayuga) *mail* Moravia 13118
Cascade (Essex) *mail* Lake Placid 12946
Cascade Mills (Yates)
Cascade Valley (Broome)
Case (Onondaga) *mail* LaFayette 13084
Casey Corners (St. Lawrence)
Casowasco (Cayuga) *mail* Moravia 13118
Cass (Erie) 14206 (part of Buffalo)
Cassadaga (Chautauqua) 14718
Cassville (Oneida) 13318
Castile (Wyoming) 14427
Castile Center (Wyoming) *mail* Castile 14427
Castle (Westchester) 10801 (part of New Rochelle)
Castle Creek (Broome) 13744
Castle Green (Washington)
Castle Hill (Bronx) 10462 (part of New York City)
Castle Point (Dutchess) 12511
Castleton Corners (Richmond) *mail* Staten Island 10314 (part of New York City)
Castleton-on-Hudson (Rensselaer) 12033
Castor Corners (Oswego)
Castorland (Lewis) 13620
Catatonk (Tioga) *mail* Owego 13827
Catawba (Steuben)
Cat Elbow Corner (Seneca)
Catfish (Oswego)
Catharine (Schuyler) *mail* Odessa 14869
Cathedral (New York) 10025 (part of New York City)
Catherineville (St. Lawrence)
Catlin Hill (Tioga)
Cato (Cayuga) 13033
Caton (Steuben) *mail* Corning 14830
Cator Corners (Wayne)
Catskill (Greene) 12414
Cattaraugus (Cattaraugus) 14719
Cattown (Otsego) *mail* Fly Creek 13337
Caughdenoy (Oswego) *mail* Central Square 13036
Cauterskill (Greene)
Cayuga (Cayuga) 13034
Cayuga Heights (Tompkins) *mail* Ithaca 14850
Cayuga Junction (Cayuga)
Cayuta (Schuyler)
Cayutaville (Schuyler) *mail* Alpine 14805
Caywood (Seneca) *mail* Lodi 14860
Cazenovia (Madison) 13035
Cecil Park (Westchester) (part of Yonkers)
Cedar Beach (Suffolk) *mail* Babylon 11702
Cedar Bluffs (Saratoga)
Cedar Cliff (Orange) *mail* Marlboro 12542
Cedarcrest (Livingston) *mail* Livonia 14487
Cedar Flats (Rockland)
Cedar Hill (Albany) *mail* Selkirk 12158
Cedarhurst (Nassau) 11516
Cedar Knolls (Westchester) (part of Yonkers)
Cedar Lake (Herkimer) *mail* Clayville 13322
Cedar Manor (Queens)
Cedars (St. Lawrence) *mail* Hammond 13646
Cedar Swamp (Monroe)
Cedarvale (Onondaga) *mail* Syracuse 13215
Cedarville (Herkimer) *mail* Ilion 13357
Cedarville Station (Herkimer)
Celoron (Chautauqua) 14720
Cementon (Greene) 12415
Centenary (Rockland)
Center Berlin (Rensselaer) 12022
Center Brunswick (Rensselaer) *mail* Troy 12180
Center Cambridge (Washington) *mail* Cambridge 12816
Center Corners (Chautauqua)
Centereach (Suffolk) 11720
Center Falls (Washington) *mail* Greenwich 12834
Centerfield (Ontario) *mail* Canandaigua 14424
Center Lisle (Broome) *mail* Lisle 13797
Center Moriches (Suffolk) 11934
Centerport (Cayuga) *mail* Weedsport 13166
Centerport (Suffolk) 11721
Center Valley (Otsego)
Center Village (Broome) *mail* Harpursville 13787
Centerville (Allegany) 14029
Centerville (Delaware)
Centerville (Oswego)
Centerville (Suffolk) *mail* Riverhead 11901
Centerville (Ulster)
Center White Creek (Washington) *mail* Eagle Bridge 12057

Central Bridge (Schoharie) 12035
Central Harlem (New York) (part of New York City)
Centralia (Chautauqua) *mail* Dewittville 14728 and Sinclairville 14782
Central Islip (Suffolk) 11722
Central Nyack (Rockland) *mail* Nyack 10960
Central Park (Erie) 14215 (part of Buffalo)
Central Park (New York) (part of New York City)
Central Queens 11435 (part of New York City)
Central Square (Oswego) 13036
Central Valley (Orange) 10917
Central White Plains (Westchester) 10606 (part of White Plains)
Centre (Allegany)
Centre Island (Nassau) *mail* Oyster Bay 11711
Centre Village (Broome) *mail* Harpursville 13787
Centuck (Westchester) 10710 (part of Yonkers)
Ceres (Allegany) 14721
Chace (Wyoming)
Chadwicks (Oneida) 13319
Chaffee (Erie) 14030
Chamberlain Corners (St. Lawrence) *mail* Madrid 13660
Chamberlain Mills (Washington)
Chambers (Chemung) *mail* Beaver Dams 14812
Champion (Jefferson) *mail* Carthage 13619
Champion Huddle (Jefferson) *mail* Carthage 13619
Champlain (Clinton) 12919
Champlain Corners (Cattaraugus)
Champlain Park (Clinton) *mail* Plattsburgh 12901
Chapel Corners (Cayuga) *mail* Aurora 13026
Chapel Corners (Jefferson)
Chapin (Ontario) *mail* Canandaigua 14424
Chapinville (Otsego)
Chapman Corners (Schuyler)
Chappaqua (Westchester) 10514
Charleston (Montgomery)
Charleston (Richmond) *mail* Staten Island 10301 (part of New York City)
Charleston Four Corners (Montgomery) *mail* Sprakers 12166
Charlesworth Corners (Montgomery)
Charlotte (Monroe) 14612 (part of Rochester)
Charlotte Center (Chautauqua) *mail* Sinclairville 14782
Charlotte Dock (Monroe) (part of Rochester)
Charlotteville (Schoharie) 12036
Charlton (Saratoga) *mail* Ballston Lake 12019
Chase (Otsego) *mail* Cooperstown 13326
Chase Lake (Lewis) *mail* Glenfield 13343
Chase Mills (St. Lawrence) 13621
Chaseville (Otsego) *mail* Maryland 12116
Chasm Falls (Franklin) *mail* Malone 12953
Chateaugay (Franklin) 12920
Chateaugay (Oswego)
Chateaugay Lake (Franklin) *mail* Chateaugay 12920
Chatfield Corner (Saratoga)
Chatham (Columbia) 12037
Chatham Center (Columbia) *mail* Valatie 12184
Chaumont (Jefferson) 13622
Chauncey (Westchester) *mail* Ardsley 10502
Chautauqua (Chautauqua) 14722
Chazy (Clinton) 12921
Chazy Lake (Clinton) *mail* Ellenburg Depot 12935
Chazy Landing (Clinton) *mail* Chazy 12921
Checkered House (Oswego)
Chedwel (Chautauqua)
Cheektowaga (Erie) 14225
Cheektowaga Northwest (Erie) 14225
Cheektowaga Southwest (Erie) 14225
Chelsea (Dutchess) 12512
Chelsea (New York) (part of New York City)
Chelsea (Richmond) *mail* Port Richmond 10302 (part of New York City)
Chemung (Chemung) 14825
Chemung Center (Chemung) *mail* Chemung 14825
Chemung Junction (Chemung)
Chenango Bridge (Broome) 13745
Chenango Forks (Broome) 13746
Chenango Lake (Chenango) *mail* Norwich 13815 and South New Berlin 13843
Cheneys Point (Chautauqua) *mail* Ashville 14710
Cheningo (Cortland) *mail* Truxton 13158
Chepachet (Herkimer) *mail* West Winfield 13491
Cherokee (New York) 10021 (part of New York City)
Cherrington East (Onondaga)
Cherry Creek (Chautauqua) 14723
Cherry Grove (Suffolk) 11782
Cherry Heights (Onondaga)
Cherry Hill (Chautauqua)
Cherryplain (Rensselaer) 12040
Cherrytown (Ulster)
Cherry Valley (Otsego) 13320
Cherry Valley Junction (Schoharie) *mail* Hyndsville 12044
Cheshire (Ontario) *mail* Canandaigua 14424
Chester (Orange) 10918
Chester Heights (Westchester) (part of Yonkers)
Chester Hill Park (Westchester) (part of Mount Vernon)
Chestertown (Warren) 12817
Chestnut Hill (Onondaga) *mail* Liverpool 13088
Chestnut Ridge (Dutchess) *mail* Dover Plains 12522
Chestnut Ridge (Niagara) 14094
Chestnut Ridge (Rockland)
Cheviot (Columbia) *mail* Germantown 12526
Chichester (Ulster) 12416
Chicken Tavern (Chautauqua)
Childs (Orleans) *mail* Albion 14411
Childwold (St. Lawrence) 12922
Chili Center (Monroe) *mail* Rochester 14624
Chili Junction (Monroe)
Chili Station (Monroe)
Chiloway (Delaware)
Chilson (Essex) *mail* Ticonderoga 12883
Chimney Corners (Westchester)
China (Delaware) *mail* Deposit 13754
Chinatown (New York) 10013 (part of New York City)
China Town (Saratoga)
Chipman (St. Lawrence) *mail* Madrid 13660
Chipman Corners (Cayuga)
Chipmunk (Cattaraugus) *mail* Allegany 14706
Chippewa Bay (St. Lawrence) 13623
Chittenango (Madison) 13037
Chittenango Falls (Madison) *mail* Chittenango 13037
Chittenango Springs (Madison)
Chittenango Station (Madison) *see* North Chittenango
Choconut Center (Broome) *mail* Binghamton 13905 and Johnson City 13790
Christenson Corners (Madison)
Christian Corners (Putnam)
Christian Hill (Tompkins)
Christian Hill (Warren)
Christmans Corners (Montgomery)
Chuckery Corners (Oneida) *mail* Clinton 13323
Church Corners (Montgomery)
Church Corners (Otsego)
Church Street (New York) 10008 (part of New York City)
Churchtown (Columbia) *mail* Hudson 12534
Churchville (Monroe) 14428
Churchville (Oneida) *mail* Verona 13478
Churubusco (Clinton) 12923
Cicero (Onondaga) 13039
Cicero Center (Onondaga) *mail* Clay 13041
Cincinnatus (Cortland) 13040
Circleville (Orange) 10919
City Island (Bronx) 10464 (part of New York City)
City Line (Kings) (part of New York City)
Civic Center (New York) (part of New York City)
Clare (St. Lawrence)
Claremont (Bronx) (part of New York City)
Claremont (Westchester) 10562 (part of Ossining)
Claremont Park (Bronx) 10457 (part of New York City)
Clarence (Erie) 14032
Clarence Center (Erie) 14032
Clarence Compact (Erie)
Clarendon (Orleans) 14429
Clark (Chautauqua)
Clark Corners (Clinton)
Clark Corners (Lewis)
Clark Heights (Dutchess) 12569
Clark Mills (Oneida) 13321
Clarksboro (St. Lawrence)
Clarksburg (Erie) *mail* Eden 14057
Clarks Corner (Saratoga)
Clarks Corners (Chautauqua) *mail* Kennedy 14747
Clarks Corners (St. Lawrence)
Clarks Mills (Washington)
Clarkson (Monroe)
Clarksville (Albany) 12041
Clarkville (Saratoga)
Claryville (Sullivan) 12725
Clason Point (Bronx) (part of New York City)
Classon (Kings) 11238 (part of New York City)
Claverack (Columbia) 12513
Clay (Onondaga) 13041
Clayburg (Clinton) *mail* Saranac 12981
Clayton (Jefferson) 13624
Clayton Center (Jefferson)
Clayville (Oneida) 13322
Clear Creek (Cattaraugus and Chautauqua) *mail* Conewango Valley 14726
Clearfield (Erie) 14221
Clear Pool Camp (Putnam)
Clearview (Queens) (part of New York City)
Cleaver (Delaware)
Clemmons (Jefferson)
Clemons (Washington) 12819
Clermont (Columbia) *mail* Germantown 12526
Cleveland (Oswego) 13042
Cleveland Hill (Erie) 14225
Cleverdale (Warren) 12820
Cliff Haven (Clinton) *mail* Plattsburgh 12901
Clifford (Oswego) *mail* Fulton 13069
Cliffside (Otsego) *mail* Maryland 12116
Clifton (Chautauqua) *mail* Jamestown 14701
Clifton (Monroe) 14428
Clifton (Richmond) *mail* Stapleton 10304 (part of New York City)
Clifton Gardens (Saratoga)
Clifton Heights (Erie) *mail* Lake View 14085
Clifton Knolls (Saratoga) *mail* Elnora 12065
Clifton Park (Saratoga) 12065
Clifton Park Center (Saratoga)
Clifton Springs (Ontario) 14432
Climax (Greene) 12042
Clinton (New York) (part of New York City)
Clinton (Oneida) 13323
Clinton Corners (Dutchess) 12514
Clintondale (Ulster) 12515
Clintondale Station (Ulster)
Clinton Heights (Rensselaer) *mail* Rensselaer 12144
Clinton Hill (Kings) (part of New York City)
Clinton Hollow (Dutchess) *mail* Staatsburg 12580
Clinton Mills (Clinton)
Clinton Park (Clinton) *mail* Plattsburgh 12901
Clinton Park (Rensselaer) *mail* Rensselaer 12144
Clintonville (Clinton) 12924
Clintonville (Onondaga) *mail* Skaneateles 13152
Clintonville (Otsego)
Clockmill Corners (Hamilton)
Clockville (Madison) 13043
Clough Corners (Broome) *mail* Whitney Point 13862
Clough Corners (Onondaga)

Clove (Dutchess)
Clove (Schoharie) *mail* Hyndsville 12044
Clove Branch Junction (Dutchess) *mail* Hopewell Junction 12533
Clover Bank (Erie) *mail* Hamburg 14075
Clove Valley (Dutchess)
Clums Corner (Rensselaer) *mail* Troy 12180
Cluny Point (Livingston)
Clyde (Wayne) 14433
Clymer (Chautauqua) 14724
Clymer Center (Chautauqua) *mail* Clymer 14724 and North Clymer 14759
Clymer Hill (Chautauqua)
Coan Corners (Seneca)
Cobb (Suffolk) 11976
Cobble Hill (Kings) (part of New York City)
Cobblestone Corners (Jefferson)
Cobbtown (Jefferson)
Cobleskill (Schoharie) 12043
Cochecton (Sullivan) 12726
Cochecton Center (Sullivan) 12727
Coes Corners (Chautauqua)
Coeymans (Albany) 12045
Coeymans Hollow (Albany) 12045
Coffey Corners (Clinton)
Coffin Mills (St. Lawrence)
Cogswell Corners (St. Lawrence) *mail* Madrid 13660
Cohocton (Steuben) 14826
Cohoes (Albany) 12047
Coila (Washington) *mail* Cambridge 12816
Cokertown (Dutchess) *mail* Red Hook 12571
Colburns (Chautauqua)
Colchester (Delaware)
Coldbrook (Erie) *mail* Grand Island 14072
Coldbrook (Schenectady) 12303
Cold Brook (Herkimer) 13324
Cold Brook (Ulster)
Cold Brook Estates (Albany) *mail* Schenectady 12303
Colden (Erie) 14033
Coldenham (Orange) *mail* Montgomery 12549
Colden Hill (Orange) *mail* Newburgh 12550
Cold Spring (Cattaraugus)
Cold Spring (Cayuga) 13021 (part of Auburn)
Cold Spring (Putnam) 10516
Cold Spring Harbor (Suffolk) 11724
Cold Spring Harbor Station (Nassau)
Cold Spring Park (Essex)
Cold Springs (Chautauqua) *mail* Jamestown 14701
Cold Springs (Onondaga) *mail* Baldwinsville 13027
Cold Springs (Steuben)
Cold Spring Terrace (Suffolk) *mail* Huntington 11743
Coldwater (Monroe) *mail* Rochester 14624 (part of Gates)
Cole Corners (Yates)
Colegrave (Erie)
Colemans (Oneida)
Coleman Station (Dutchess)
Colemans Mills (Oneida) *mail* Oriskany 13424 and Whitesboro 13492
Coles Corners (Schuyler)
Colgate (Madison) 13346 (part of Hamilton)
Collabar (Orange)
Collamer (Monroe)
Collamer (Onondaga) *mail* East Syracuse 13057
College (New York) 10030 (part of New York City)
College Park (Dutchess)
College Point (Queens) 11356 (part of New York City)
Collier Bridge (Otsego)
Colliers (Otsego) 13747
Colliersville (Otsego) 13747
Collingwood (Onondaga) *mail* LaFayette 13084
Collingwood Estates (Niagara)
Collins (Erie) 14034
Collins Center (Erie) 14035
Collins Landing (Jefferson) *mail* Alexandria Bay 13607
Collinsville (Lewis) *mail* Port Leyden 13433 and Turin 13473
Colonial Acres (Albany) 12077
Colonial Acres (Westchester) (part of Scarsdale)
Colonial Heights (Dutchess) *mail* Poughkeepsie 12603
Colonial Heights (Westchester) (part of Yonkers)
Colonial Park (New York) 10039 (part of New York City)
Colonial Park (Oneida) 13440 (part of Rome)
Colonial Springs (Suffolk) 11798
Colonial Village (Niagara) *mail* Lewiston 14092
Colonie (Albany) *mail* Albany 12205
Colosse (Oswego) *mail* Parish 13131
Colton (St. Lawrence) 13625
Columbia (Herkimer)
Columbia Center (Herkimer) *mail* Ilion 13357 and Richfield Springs 13439
Columbia Street (Kings) (part of New York City)
Columbia University (New York) 10025 (part of New York City)
Columbiaville (Columbia) 12050
Columbus (Chenango) *mail* Sherburne 13460
Columbus (Westchester) 10553 (part of Mount Vernon)
Columbus Circle (New York) 10023 (part of New York City)
Columbus Quarter (Chenango)
Colvin (Onondaga) 13205 (part of Syracuse)
Colvin Elmwood (Onondaga) 13205
Colvin Eggert Shopping Center (Erie) 14150
Commack (Suffolk) 11725
Commins Corners (Livingston)
Community Park (Oswego)
Como (Cayuga)
Comstock, Great Meadows Correctional Institution (Washington) 12821
Comstock Corners (Niagara)
Concord (Erie)
Concord (Richmond) *mail* Stapleton 10304 (part of New York City)
Concourse Village (Bronx) (part of New York City)
Conesus (Livingston) 14435
Conesus Lake Junction (Livingston)
Conesville (Schoharie) *mail* Gilboa 12076
Conewango (Cattaraugus) *mail* Conewango Valley 14726
Conewango Valley (Cattaraugus and Chautauqua) 14726
Coney Island (Kings) 11224 (part of New York City)
Conger Corners (Oneida) *mail* Waterville 13480
Congers (Rockland) 10920
Conifer (St. Lawrence) 12925
Conklin (Broome) 13748
Conklin Center (Broome)
Conklin Cove (Cayuga) *mail* Auburn 13021
Conklin Forks (Broome) *mail* Binghamton 13903
Conklingville (Saratoga) *mail* Hadley 12835
Conklin Station (Broome)
Connelly (Ulster) 12417
Connelly Park (Chautauqua) *mail* Ashville 14710
Conquest (Cayuga) *mail* Port Byron 13140
Constable (Franklin) 12926
Constableville (Lewis) 13325
Constantia (Oswego) 13044
Constantia Center (Oswego) *mail* Bernhards Bay 13028
Constine Bridge (Madison)
Continental Village (Putnam) *mail* Peekskill 10566
Converse (St. Lawrence)
Cook Corners (Chautauqua)
Cook Corners (Montgomery)
Cook Corners (Otsego)
Cook Corners (St. Lawrence) *mail* Colton 13625
Cooks (Chautauqua) *mail* Dunkirk 14048
Cooksburg (Albany) *mail* Preston Hollow 12469
Cooks Corner (Franklin) *mail* Brushton 12916
Cooks Falls (Delaware) 12728
Cooks Mill (Franklin)
Cookville (Genesee) *mail* Corfu 14036
Cooley (Sullivan)
Coolidge Beach (Niagara) *mail* Wilson 14172
Coomer (Niagara)
Coomer Station (Niagara)
Cooney Crossing (Wayne)
Cooneys Corners (Cayuga)
Coonrod (Oneida) 13440 (part of Rome)
Coons (Saratoga) *mail* Mechanicville 12118
CO-OP City (Bronx) 10475 (part of New York City)
Cooper (New York) 10276 (part of New York City)
Cooper Corners (Chenango)
Cooper Corners (Jefferson)
Coopers Corners (St. Lawrence)
Coopers Corners (Sullivan)
Coopers Falls (St. Lawrence)
Coopers Plains (Steuben) 14827
Cooperstown (Otsego) 13326
Cooperstown Junction (Otsego)
Coopersville (Clinton) *mail* Champlain 12919
Coopersville (Livingston) *mail* Nunda 14517
Copake (Columbia) 12516
Copake Falls (Columbia) 12517
Copenhagen (Lewis) 13626
Copes Corner (Otsego)
Copiague (Suffolk) 11726
Coram (Suffolk) 11727
Corbett (Delaware) *mail* Downsville 13755
Corbettsville (Broome) 13749
Corbin Corner (Chenango)
Cordova (Chautauqua)
Coreys (Franklin) *mail* Tupper Lake 12986
Corfu (Genesee) 14036
Corfu Station (Genesee)
Corinth (Saratoga) 12822
Cork (Fulton)
Cornell (Bronx) 10473 (part of New York City)
Corners (Tompkins) 14850 (part of Cayuga Heights)
Corning (Steuben) 14830
Corning Manor (Steuben)
Cornwall (Orange) 12518
Cornwall Landing (Orange) (part of Cornwall-on-Hudson) 12520
Cornwall-on-Hudson (Orange) 12520
Cornwallville (Greene) 12418
Corona (Queens) (part of New York City)
Corona-A (Queens) 11368 (part of New York City)
Corona-Elmhurst (Queens) 13373 (part of New York City)
Corrado Corners (Herkimer)
Cortland (Cortland) 13045
Cortlandt Manor (Westchester) 10566
Corwin (Niagara) *mail* Newfane 14108
Cory Corners (Wayne)
Cossayuna (Washington) 12823
Coss Corners (Steuben) *mail* Bath 14810
Coteys Corner (St. Lawrence)
Cottage (Cattaraugus) *mail* South Dayton 14138
Cottage City (Ontario) *mail* Canandaigua 14424
Cottage Corners (Cayuga)
Cottage Park (Chautauqua) *mail* Lakewood 14750
Cottekill (Ulster) 12419
Cottons (Madison) *mail* Canastota 13032
Cottonwood Cove (Livingston)
Cottonwood Point (Livingston) *mail* Conesus 14435
Coty Corners (Madison)
Country Club (Bronx) (part of New York City)
Country Knolls (Saratoga) *mail* Ballston Lake 12019
Country Knolls South (Saratoga)
Country Knolls West (Saratoga)
Country Life Press (Nassau) (part of Garden City)
Countryman (Herkimer)
County Line (Niagara and Orleans) *mail* Lyndonville 14098

Courtright Corners (Cayuga)
Couse (Rensselaer) *mail* East Greenbush 12061
Couse Corners (Rensselaer)
Covel Corners (Ontario)
Cove Neck (Nassau) *mail* Oyster Bay 11771
Coventry (Chenango) *mail* Greene 13778
Coventry Station (Chenango)
Coventryville (Chenango) *mail* Bainbridge 13733
Covert (Seneca) *mail* Interlaken 14847
Covesville (Delaware)
Coveville (Saratoga)
Covey Corners (Cayuga)
Coveytown Corners (Franklin) *mail* Burke 12917
Covington (Wyoming) *mail* Pavilion 14525
Cowan Corner (Jefferson)
Cowdens Corners (Chautauqua) *mail* Fredonia 14063
Cowles Settlement (Cortland)
Cowlesville (Wyoming) 14037
Coxsackie (Greene) 12 +
Crab Meadow (Suffolk)
Crafts (Putnam) *mail* Carmel 10512
Cragsmoor (Ulster) 12420
Cragston on Hudson (Orange) 10928 (part of Highland Falls)
Craigs (Livingston) *mail* Pavilion 14525
Craigville (Orange) *mail* Chester 10918
Crains Corners (Herkimer)
Crains Mills (Cortland) *mail* Truxton 13158
Cramer Corners (Herkimer)
Cranberry Creek (Fulton) *mail* Mayfield 12117
Cranberry Lake (St. Lawrence) 12927
Crandall Corners (Washington) *mail* Schaghticoke 12154
Cranes Corners (Herkimer) *mail* Ilion 13357
Cranesville (Montgomery) *mail* Amsterdam 12010
Cranford (Bronx) 10470 (part of New York City)
Crary Mills (St. Lawrence) *mail* Canton 13617
Craryville (Columbia) 12521
Craterclub (Essex) *mail* Essex 12936
Crawford (Ulster) *mail* Pine Bush 12566
Creedmoor, Creedmoor State Hospital (Queens) *mail* Jamaica 11427 (part of New York City)
Creeklocks (Ulster) *mail* Rosendale 12472
Creekside (Erie)
Crescent (Albany)
Crescent (Saratoga) *mail* Waterford 12188
Crescent Beach (Monroe) *mail* Rochester 14612
Crescent Beach (Richmond) *mail* Staten Island 10301 (part of New York City)
Crescent Estates (Saratoga)
Crescent Park (Montgomery)
Crescent Station (Albany)
Crestview (Cattaraugus)
Crest View Heights (Tioga) *mail* Endicott 13760
Crestwood (Westchester) (part of Yonkers)
Crestwood Gardens (Westchester) (part of Yonkers)
Crestwood Station (Westchester) 10707 (part of Tuckahoe)
Cribbs Corners (Oswego)
Crittenden (Erie) 14038
Crittenden (Monroe)
Crocketts (Cayuga) *mail* Sterling 13156
Crocketts Corners (Livingston)
Crofts Corners (Putnam) 10579
Croghan (Lewis) 13327
Cromie Corners (Clinton)
Crompond (Westchester) 10517
Cronk Corners (Lewis)
Cronomer Valley (Orange)
Cropseyville (Rensselaer) 12052
Crosby (Yates)
Crosbyside (Warren)
Cross Hill (Columbia)
Crossman Corners (Onondaga)
Cross River (Westchester) 10518
Cross Roads (Cayuga)
Croton (Schuyler) *mail* Millport 14864
Crotona Park (Bronx) 10460 (part of New York City)
Crotona Park East (Bronx) (part of New York City)
Croton Falls (Westchester) 10519
Croton Heights (Westchester) *mail* Yorktown Heights 10598
Croton Landing (Westchester) *see* Croton-on-Hudson
Croton-on-Hudson (Westchester) 1052 +
Crotonville (Westchester) *mail* Ossining 10562
Crouses Store (Dutchess)
Crowley Corners (Clinton)
Crown Heights (Kings) (part of New York City)
Crown Heights South (Kings) (part of New York City)
Crowningshield (Clinton)
Crown Point (Essex) 12928
Crown Point Center (Essex) *mail* Crown Point 12928
Crown Village (Nassau) *mail* Massapequa Park 11762
Crows Hollow (Onondaga)
Crugers (Westchester) 10521
Crum Ceek (Fulton) *mail* Saint Johnsville 13452
Crum Town (Tioga)
Crusoe (Wayne)
Crystal Beach (Ontario)
Crystal Brook (Suffolk) *mail* Port Jefferson 11777
Crystal Dale (Lewis) *mail* Lowville 13367
Crystal Lake (Albany) *mail* Rensselaerville 12147
Crystal Lake (Cattaraugus) *mail* Farmersville Station 14060
Crystal Run (Orange) *mail* Middletown 10940
Crystal Spring (Yates)
Cuba (Allegany) 14727
Cuddebackville (Orange) 12729
Cullen (Herkimer) *mail* Richfield Springs 13439
Culvertown (Sullivan)
Cummings Bridge (Oswego)
Cummings Corners (Saratoga)
Cummings Crossing (Cortland)
Cumminsville (Livingston) *mail* Dansville 14437
Curriers (Wyoming) *mail* Arcade 14009
Curry (Sullivan) *mail* Neversink 12765
Currytown (Montgomery) *mail* Sprakers 12166
Curtis (Herkimer)
Curtis (Steuben) *mail* Campbell 14821
Curtis Corner (Ontario)
Cutchogue (Suffolk) 11935
Cutchogue Station (Suffolk)
Cutting (Chautauqua) *mail* Clymer 14724
Cuyler (Cortland) 13050
Cuyler Hill (Cortland)
Cuylerville (Livingston) *mail* Leicester 14481
C.W. Post College (Nassau) *see* Merriweather Campus
Cypress Hills (Kings) 11208 (part of New York City)

D

Daball Corners (Steuben)
Daboll Corners (Onondaga)
Dadville (Lewis)
Dahlis (Sullivan) *mail* Livingston Manor 12758
Dairyland (Ulster) *mail* Greenfield Park 12435
Daisy (Ulster) *mail* Woodstock 12498
Dale (Wyoming) 14039
Dalton (Livingston) 14836
Dalton Crossing (St. Lawrence)
Damascus (Broome) *mail* Windsor 13865
Dams Corners (Oneida) 13478
Danby (Tompkins) *mail* Ithaca 14850
Danes Corners (St. Lawrence)
Danielstown (Warren)
Danley Corners (Wyoming) *mail* Attica 14011
Dann Corners (Monroe)
Dannemora (Clinton)
Dannemora Crossing (Clinton)
Dansville (Livingston) 14437
Dansville Station (Livingston)
Danube (Herkimer)
Danville (Broome)
Darby Corners (Yates)
Darby Farms (Onondaga)
Darien (Genesee) *mail* Darien Center 14040
Darien Center (Genesee) 14040
Darien City (Genesee)
Darrowsville (Warren) *mail* Chestertown 12817
Darts Corner (Madison)
Dashville (Ulster) *mail* New Paltz 12561
Davenport (Delaware) 13750
Davenport Center (Delaware) 13751
Davidson Beach (Monroe)
Davis Corners (Madison)
Davis Corners (Montgomery)
Davis Corners (Ulster)
Davis Crossing (Chenango)
Davis Park (Suffolk) 11728
Davys Corners (Herkimer)
Daws (Genesee) *mail* Batavia 14020 and Elba 14058
Dawson Corners (Seneca)
Day Center (Saratoga)
Days Corners (Herkimer)
Days Rock (Herkimer) *mail* Mohawk 13407
Daysville (Oswego) *mail* Pulaski 13142
Daysville Corner (Oswego)
Dayton (Cattaraugus) 14041
Daytonville (Oneida) *mail* Waterville 13480
Dean (Chautauqua)
Deansboro (Oneida) 13328
Deans Corners (Putnam)
Deans Corners (St. Lawrence)
Deans Corners (Saratoga)
Debruce (Sullivan) *mail* Livingston Manor 12758
Decatur (Otesgo) *mail* Worcester 12197
Deck (Herkimer) *mail* Mohawk 13407
Deckertown (Schuyler)
Deckertown (Sullivan)
Deerfield (Oneida) (part of Utica)
Deerfield (Suffolk)
Deerfield Heights (Oneida)
Deerhead (Essex)
Deerland (Hamilton) *mail* Long Lake 12847
Deerland Camp (Hamilton)
Deer Park (Suffolk) 11729
Deer River (Lewis) 13627
Deer River Station (Lewis)
Deferiet (Jefferson) 13628
Deforest Corners (Putnam)
Defreestville (Rensselaer) *mail* Rensselaer 12144
Degrasse (St. Lawrence) 13629
Degroff (Cayuga)
De Kalb (St. Lawrence) *mail* De Kalb Junction 13630
De Kalb Junction (St. Lawrence) 13630
De La Farge Corners (Jefferson)
De Lancey (Delaware) 13752
Delano Junction (Essex)
Delanson (Schenectady) 12053
Delaware (Albany) 12209 (part of Albany)
Delaware, Lackawanna & Western Junction (Livingston)
Delevan (Cattaraugus) 14042
Delhi (Delaware) 13753
Dellwood (Erie)
Delmar (Albany) 12054
Delphi Falls (Onondaga) 13051
Delphi Station (Madison)
Delray (Erie) 14224 (part of West Seneca)
Dempster Corners (Fulton)
Demster (Oswego) *mail* Oswego 13126
Demster Beach (Oswego) *mail* Oswego 13126
Denault Corners (Rensselaer)
Denison Corner (Ontario)
Denley (Lewis) *mail* Port Leyden 13433

Denmark (Lewis) 13631
Denmark (Steuben)
Dennies Crossing (Fulton)
Dennies Hollow (Fulton) *mail* Mayfield 12117
Denning (Ulster) *mail* Claryville 12725
Dennis Corners (Steuben)
Dennison Corners (Chautauqua)
Dennison Corners (Herkimer) *mail* Mohawk 13407
Denniston (Orange)
Dennytown (Putnam)
Denton (Orange) 10958
Denton Corners (Chautauqua)
Denton Hills (Suffolk) *mail* Centerport 11721
Denver (Delaware) 12421
Depauville (Jefferson) 13632
Depew (Erie) 14043
De Peyster (St. Lawrence) 13633
Deposit (Broome and Delaware) 13754
Derby (Erie) 14047
Derbys Corners (St. Lawrence)
Derby Switch (Steuben)
Dering Harbor (Suffolk) *mail* Shelter Island 11964
Derrick (Franklin)
DeRuyter (Madison) 13052
Desbrough Park (Wayne)
Devereaux (Cattaraugus) *mail* Franklinville 14737
Devins Corners (Clinton)
Devoice Corners (Jefferson)
Devon (Suffolk) *mail* Amagansett 11930
Dewey (Monroe) 14613 (part of Rochester)
Dewey Bridge (Washington) *mail* Fort Ann 12827
Dewey Corners (Oneida)
Deweys Corners (Oswego)
DeWitt (Onondaga) 13214
DeWitt Mills (Dutchess)
Dewittville (Chautauqua) 14728
Dexter (Jefferson) 13634
Dexter Corners (Cattaraugus)
Dexter Junction (Jefferson)
Dexterville (Oswego) *mail* Fulton 13069
Diamond (Jefferson) *mail* Lorraine 13659
Diamond Hill (Herkimer) *mail* Little Falls 13365
Diamond Point (Warren) 12824
Diana Center (Lewis)
Dibble Corner (Chenango)
Dibbletown (Oneida) *mail* Blossvale 13308
Dickersonville (Niagara)
Dickinson (Franklin)
Dickinson Center (Franklin) 12930
Dick-Urban (Erie) 14043
Diddell (Dutchess)
Dillen (Jefferson)
Dillenbeck Corners (Herkimer)
Dimmick Corners (Saratoga) *mail* Gansevoort 12831
Dineharts (Steuben)
Dishaw (St. Lawrence)
Ditch Plains (Suffolk)
Ditmas Park (Kings) (part of New York City)
Divine Corners (Sullivan) *mail* Loch Sheldrake 12759
Divinity Hill (Suffolk) 11937 (part of East Hampton)
Dix (Oneida) *mail* Rome 13440
Dix Hills (Suffolk) *mail* Huntington Station 11746
Dixon Corners (St. Lawrence)
Dobbins Corner (Ontario)
Dobbs Ferry (Westchester) 10522
Doctors Crossing (Genesee) (Tonawanda Indian Reservation) *mail* Akron 14001 and Basom 14013
Dodge (Chautauqua)
Dogtail Corners (Dutchess) *mail* Wingdale 12594
Dogtown (Otsego)
Dolgeville (Herkimer and Fulton) 13329
Dongan Hills (Richmond) *mail* Stapleton 10304 (part of New York City)
Doodletown (Rockland)
Doolins Crossing (Jefferson)
Doonan Corners (Delaware) *mail* East Meredith 13757
Doraville (Broome) *mail* Nineveh 13813
Doris Park (Oswego) 13044
Dorloo (Schoharie) 12099
Dormansville (Albany) 12055
Dorwood Park (Niagara)
Dosoris (Nassau) 11542 (part of Glen Cove)
Dotys Corners (Steuben)
Douglas Crossing (Jefferson)
Douglass (Essex) *mail* Keesville 12944
Douglaston (Queens) 11363 (part of New York City)
Dover Furnace (Dutchess) *mail* Dover Plains 12522
Dover Plains (Dutchess) 12522
Downsville (Delaware) 13755
Downtown (Monroe) 14601 (part of Rochester)
Downtown (Onondaga) 13201 (part of Syracuse)
Downtown Brooklyn (Kings) (part of New York City)
Doxtater Corner (Fulton)
Doyle (Erie) *mail* Buffalo 14206 and 14225
Drakes Corner (Oswego)
Dresden (Washington)
Dresden (Yates) 14441
Dresden Station (Washington) *mail* Whitehall 12887
Dresserville (Cayuga) *mail* Moravia 13118
Drews Corner (St. Lawrence)
Drewville Heights (Putnam)
Driftwood (Chautauqua)
Dryden (Tompkins) 13053
Duane (Schenectady)
Duane Center (Franklin)
Duanesburg (Schenectady) 12056
Duanesburg Churches (Schenectady)
Dublin (Seneca) *mail* Clyde 14433
Dublin Corners (Tompkins)
Duboise Corner (Tompkins)
Dudley Settlement (Steuben)
Duells Corner (Erie) *mail* Orchard Park 14127
Dugway (Oswego) *mail* Parish 13131
Dunbar (Broome) *mail* Windsor 13865
Dunbarton (Oneida) *mail* Durhamville 13054
Duncans Corners (Wayne)
Dundee (Yates) 14837
Dunewood (Suffolk) *mail* Fair Harbor 11734
Dunham (Oneida) 13502 (part of Utica)
Dunham Basin (Washington)
Dunham Hollow (Rensselaer) *mail* Averill Park 12018
Dunham Manor (Oneida)
Dunkirk (Chautauqua) 14048
Dunn Brook (Oneida)
Dunnsville (Albany) *mail* Altamont 12009
Dunraven (Delaware) *mail* Margaretville 12455
Dunsbach Ferry (Albany) *mail* Cohoes 12047
Dunton (Queens) (part of New York City)
Dunwoodie (Westchester) (part of Yonkers)
Dunwoodie Heights (Westchester) (part of Yonkers)
Durfee Corners (Madison)
Durham (Greene) 12422
Durhamville (Oneida) 13054
Durkeetown (Washington) *mail* Fort Edward 12828
Durland (Orange)
Durlandville (Orange) *mail* Goshen 10924
Durso Corner (Greene)
Dutcherville (Oswego)
Dutchess Junction (Dutchess) *mail* Beacon 12508
Dutch Flats (Wyoming) *mail* Attica 14011
Dutch Hollow (Orange)
Dutch Hollow (Wyoming)
Dutch Settlement (Jefferson)
Dutch Settlement (Oswego)
Dutchtown (Erie) *mail* Holland 14080
Dutton Corners (Lewis)
Dwaarkill (Ulster) *mail* Wallkill 12589
Dwelly Corners (Schoharie)
Dyes Bridge (Broome) *mail* Port Crane 13833
Dyke (Steuben) *mail* Corning 14830
Dykemans (Putnam) *mail* Brewster 10509
Dyker Heights (Kings) 11228 (part of New York City)
Dysinger (Niagara) *mail* Lockport 14094

E

Eagle (Wyoming) *mail* Bliss 14024
Eagle Bay (Herkimer) 13331
Eagle Bridge (Rensselaer) 12057
Eagle Center (Wyoming) *mail* Bliss 14024
Eagle Falls (Lewis)
Eagle Harbor (Orleans) 14442
Eagle Harbor Station (Orleans)
Eagle Lake (Essex) *mail* Ticonderoga 12883
Eagle Mills (Rensselaer) *mail* Troy 12180
Eagle Nest (Hamilton)
Eagle Point (Livingston) *mail* Geneseo 14454
Eagle Valley (Orange) *mail* Sloatsburg 10974
Eagle Village (Onondaga) *mail* Manlius 13104
Eagleville (Madison)
Eagleville (Washington) *mail* Shushan 12873
Earls (Wyoming)
Earlton (Greene) 12058
Earlville (Franklin) *mail* Chateaugay 12920
Earlville (Madison and Chenango) 13332
Earlville Station (Madison) *mail* Earlville 13332
East (Westchester) 10704 (part of Yonkers)
East Afton (Chenango)
East Alexander (Genesee)
East Amboy (Oswego)
East Amherst (Erie) 14051
East Arcade (Wyoming) *mail* Arcade 14009
East Atlantic Beach (Nassau) *mail* Atlantic Beach 11509
East Aurora (Erie) 14052
East Avon (Livingston) *mail* Avon 14414
East Barre (Orleans)
East Bay (Wayne) *mail* Wolcott 14590
East Bay Park (Wayne)
East Beekmantown (Clinton) *mail* Plattsburgh 12901
East Bend Park (Dutchess) *mail* Poughkeepsie 12603
East Bennington (Wyoming) *mail* Darien Center 14040
East Bergen (Genesee)
East Berkshire (Tioga) *mail* Berkshire 13736
East Berne (Albany) 12059
East Bethany (Genesee) 14054
East Bloomfield (Ontario) 14443
East Bloomfield (Richmond) *mail* Port Richmond 10302 (part of New York City)
East Boston (Madison) *mail* Canastota 13032
East Boston Hill (Erie) *mail* Colden 14033
East Boylston (Oswego) *mail* Lacona 13083
East Branch (Delaware) 13756
East Brentwood (Suffolk) 11717
East Buffalo (Erie)
East Buskirk (Rensselaer) *mail* Buskirk 12028
East Campbell (Steuben) *mail* Painted Post 14870
East Cayuga Heights (Tompkins) *mail* Ithaca 14850
East Chatham (Columbia) 12060
Eastchester (Bronx) (part of New York City)
Eastchester (Westchester) 10709
East Chester (Orange) 10918 (part of Chester)
East Clarence (Erie)
East Cobleskill (Schoharie) *mail* Schoharie 12157
East Cochecton (Sullivan)
East Coldenham (Orange) *mail* Newburgh 12550
East Concord (Erie) 14055
East Concourse (Bronx) (part of New York City)
East Corning (Steuben) *mail* Corning 14830
East Creek (Herkimer)
East Cutchogue (Suffolk) *mail* Cutchogue 11935

East De Kalb (St. Lawrence) *mail* De Kalb Junction 13630
East Delhi (Delaware) *mail* Delhi 13753
East Dickinson (Franklin) *mail* Dickinson Center 12930
East Durham (Greene) 12423
East Eden (Erie) *mail* Eden 14057
East Elba (Genesee)
East Elma (Erie) *mail* East Aurora 14052
East Elmhurst (Queens) 11369 (part of New York City)
East Elmira (Chemung)
Eastern Parkway (Kings) (part of New York City)
East Farmingdale (Suffolk) *mail* Farmingdale 11735
East Fifties (New York) (part of New York City)
East Fishkill (Dutchess)
East Flatbush (Kings) (part of New York City)
East Floyd (Oneida) *mail* Holland Patent 13354
East Frankfort (Herkimer) *mail* Ilion 13357
East Freetown (Cortland) 13055
East Gaines (Orleans) *mail* Albion 14411
East Galway (Saratoga) *mail* Middle Grove 12850
East Geneva (Seneca)
East Genoa (Cayuga) *mail* Locke 13092
East Glenville (Schenectady) *mail* Schenectady 12302
East Grafton (Rensselaer) *mail* Petersburg 12138
East Greenbush (Rensselaer) 12061
East Greenbush Station (Rensselaer)
East Greenlawn (Suffolk) *mail* Northport 11768
East Greenville (Greene)
East Greenwich (Washington) 12826
East Groveland (Livingston) *mail* Geneseo 14454
East Guilford (Chenango)
East Half Hollow Hills (Suffolk) *mail* Huntington Station 11746
East Hamburg (Erie)
East Hamilton (Madison) *mail* Hubbardsville 13355
East Hampton (Suffolk) 11937
East Harlem (New York) (part of New York City)
East Hartford (Washington) *mail* Granville 12832
East Hauppauge (Suffolk)
East Hebron (Washington) *mail* Salem 12865
East Hempstead (Nassau) 11553
East Herkimer (Herkimer) *mail* Herkimer 13350
East Hills (Nassau) *mail* Roslyn 11576
East Hillsdale (Columbia)
East Homer (Cortland) 13056
East Hoosick (Rensselaer)
East Hounsfield (Jefferson) *mail* Watertown 13601
East Huntington (Suffolk) *mail* Huntington 11743
East Irvington (Westchester) *mail* Irvington 10533
East Islip (Suffolk) 11730
East Ithaca (Tompkins) 14850 (part of Ithaca)
East Jefferson (Schoharie) *mail* Jefferson 12093
East Jewett (Greene) 12424
East Kilns (Clinton)
East Kingston (Ulster) *mail* Kingston 12401
East Koy (Wyoming) *mail* Portageville 14536
East Lake Ronkonkoma (Suffolk) 11779
East Lancaster (Erie)
East Lansing (Tompkins)
East Leon (Cattaraugus) *mail* Cattaraugus 14719
East Lindley (Steuben)
East Line (Saratoga) *mail* Ballston Spa 12020
East McDonough (Chenango) *mail* Oxford 13830
East Maine (Broome) *mail* Johnson City 13790
Eastman Corners (Wyoming)
Eastman Corners (Wyoming)
East Marion (Suffolk) 11939
East Martinsburg (Lewis) *mail* Lowville 13367
East Masonville (Delaware) *mail* Sidney Center 13839
East Massapequa (Nassau) *mail* Massapequa 11758
East Meadow (Nassau) 11554
East Meredith (Delaware) 13757
East Monticello (Sullivan)
Eastmor (Rensselaer) *mail* Troy 12180
East Moriches (Suffolk) 11940
East Nassau (Rensselaer) 12062
East Neck (Suffolk) *mail* Centerport 11721 and Huntington 11743
East Newark (Wayne) 14513
East New York (Kings) 11207 (part of New York City)
East Nichols (Tioga) *mail* Nichols 13812
East Northport (Suffolk) 11731
East Norwich (Nassau) 11732
East Oakfield (Genesee) *mail* Oakfield 14125
East Olean (Cattaraugus) 14760 (part of Olean)
Easton (Washington) *mail* Greenwich 12834
East Oswego (Oswego) 13126 (part of Oswego)
East Otto (Cattaraugus) 14729
East Palermo (Oswego) *mail* Central Square 13036
East Palmyra (Wayne) 14444
East Park (Dutchess) 12538
East Part (St. Lawrence) *mail* Winthrop 13697
East Patchogue (Suffolk) 11772
East Pembroke (Genesee) 14056
East Penfield (Monroe) *mail* Fairport 14450 and Penfield 14526
East Pharsalia (Chenango) 13758
East Pitcairn (St. Lawrence) *mail* Harrisville 13648
East Pittstown (Rensselaer) *mail* Buskirk 12028
East Poestenkill (Rensselaer) *mail* Averill Park 12018
Eastport (Suffolk) 11941
East Potter (Yates) *mail* Penn Yan 14527
East Quogue (Suffolk) 11942
East Randolph (Cattaraugus) 14730
East Richford (Tioga)
East Ripley (Chautauqua) *mail* Ripley 14775
East River (Cortland)
East Rochester (Monroe) 14445
East Rockaway (Nassau) 11518
East Rodman (Jefferson) *mail* Copenhagen 13626
East Salamanca (Cattaraugus) 14779 (part of Salamanca)
East Salem (Washington) *mail* Shushan 12873
East Schaghticoke (Rensselaer)
East Schodack (Rensselaer) 12063
East Schuyler (Herkimer) *mail* Frankfort 13340
East Scott (Cortland)
East Seneca (Erie) 14224 (part of West Seneca)
East Setauket (Suffolk) 11733
East Shelby (Orleans) *mail* Medina 14103
Eastside (Suffolk) *mail* East Hampton 11937
East Side (Broome) 13904 (part of Binghamton)
East Sidney (Delaware) *mail* Franklin 13775
East Springfield (Otsego) 13333
East Steamburg (Schuyler) *mail* Trumansburg 14886
East Steuben (Oneida)
East Stone Arabia (Montgomery) *mail* Palatine Bridge 13428
East Syracuse (Onondaga) 13057
East Taghkanic (Columbia) *mail* Ancram 12502 and Craryville 12521
East Township (Albany)
East Tremont (Bronx) (part of New York City)
East Union (Steuben)
East Varick (Seneca) *mail* Romulus 14541
East Venice (Cayuga) *mail* Genoa 13071
East Verona (Oneida)
East Vestal (Broome) *mail* Binghamton 13902
East Victor (Ontario) *mail* Victor 14564
Eastview (Westchester) *mail* Valhalla 10595
East Virgil (Cortland) *mail* Cortland 13045
East Walden (Orange) *mail* Walden 12586
East Watertown (Jefferson) *mail* Watertown 13601
East Waverly (Tioga) 14892 (part of Waverly)
East Wawarsing (Ulster) *mail* Wawarsing 12489
East Whitehall (Washington) *mail* Whitehall 12887
East White Plains (Westchester) 10604
East Williamson (Wayne) 14449
East Williston (Nassau) 11596
East Wilson (Niagara) *mail* Newfane 14108
East Windham (Greene) 12425
East Windsor (Broome) *mail* Windsor 13865
East Winfield (Herkimer) *mail* West Winfield 13491
Eastwood (Onondaga) 13206 (part of Syracuse)
East Woodhull (Steuben)
East Woods (Westchester)
East Worcester (Otsego) 12064
East X (Ontario)
Easy Street (Franklin)
Eaton (Madison) 13334
Eaton Corners (Schenectady)
Eatons Neck (Suffolk) *mail* Northport 11768
Eaton Station (Madison)
Eatonville (Herkimer) *mail* Little Falls 13365
Eavesport (Ulster)
Eben (St. Lawrence)
Ebenezer (Erie) 14224 (part of West Seneca)
Ebenezer Junction (Erie) 14224 (part of West Seneca)
Echota (Niagara) (part of Niagara Falls)
Eddy (St. Lawrence) *mail* Canton 13617
Eddy Corners (Saratoga)
Eddyville (Cattaraugus) *mail* Little Valley 14755
Eddyville (Ulster) 12426
Eddyville Corners (Cattaraugus)
Eden (Erie) 14057
Eden (Orange)
Eden Valley (Erie) *mail* Eden 14057
Edenville (Orange) *mail* Warwick 10990
Edenwald (Bronx) (part of New York City)
Edgemere (Queens) *mail* Far Rockaway 11690 (part of New York City)
Edgemont (Westchester) *mail* Scarsdale 10583
Edgewater (Cayuga)
Edgewater (Erie) *mail* Grand Island 14072
Edgewater Beach (Oneida) *mail* Blossvale 13308
Edgewater Park (Bronx)
Edgewater Park (Onondaga) *mail* Skaneateles 13152
Edgewater Park (St. Lawrence)
Edgewood (Greene) *mail* Lanesville 12450
Edgewood (Suffolk) *mail* Brentwood 11717
Edgewood Garden (Onondaga) *mail* Warners 13164
Edgewood Park (Jefferson) 13607 (part of Alexandria Bay)
Edicks (Herkimer)
Edies Siding (Cattaraugus)
Edinburg (Saratoga) *mail* Northville 12134
Edmeston (Otsego) 13335
Edson (Broome) *mail* Susquehanna PA 18847
Edson Corners (Otsego)
Edwards (St. Lawrence) 13635
Edwards Hill (Warren) *mail* Bakers Mills 12811
Edwards Park (Columbia) *mail* Canaan 12029
Edwardsville (St. Lawrence) *mail* Hammond 13646
Egbertville (Richmond) *mail* New Dorp 10306 (part of New York City)
Eggertsville (Erie)
Egypt (Monroe) *mail* Fairport 14450
Eighmyville (Dutchess)
Eisaman Corners (Madison)
Elba (Genesee) 14058
Elberta (Niagara)
Elbow (Washington) 12887 (part of Whitehall)
Elbridge (Onondaga) 13060
Eldred (Sullivan) 12732
Elgin (Cattaraugus)
Elizabethtown (Essex) 12932
Elizabethtown (Herkimer)
Elizaville (Columbia) 12523
Elka Park (Greene) 12427
Elk Brook (Delaware) *mail* Roscoe 12776
Elk Creek (Otsego)
Elkdale (Cattaraugus) *mail* Salamanca 14779
Ellenburg (Clinton) 12933

Ellenburg Center (Clinton) 12934
Ellenburg Depot (Clinton) 12935
Ellenville (Ulster) 12428
Ellery Center (Chautauqua) *mail* Bemus Point 14712
Ellicott (Erie) 14205 (part of Buffalo)
Ellicottville (Cattaraugus) 14731
Ellington (Chautauqua) 14732
Ellis (Tompkins) *mail* Ithaca 14850
Ellisburg (Jefferson) 13636
Ellis Island (New York) (part of New York City)
Ellistown (Tioga) *mail* Waverly 14892
Ellwood Park (Erie) *mail* Buffalo 14223
Elma (Erie) 14059
Elma Center (Erie)
Elm Beach (Seneca)
Elmbois (Steuben)
Elmcrest (Onondaga) *mail* Liverpool 13088
Elmdale (St. Lawrence) *mail* Gouverneur 13642
Elmer Hill (Oneida) *mail* Rome 13440
Elmgrove (Monroe)
Elm Grove (Otsego) *mail* Morris 13808
Elmhurst (Chautauqua)
Elmhurst (Queens) 11373 (part of New York City)
Elmhurst-A (Queens) 11380 (part of New York City)
Elmira (Chemung) 1490 +
Elmira Heights (Chemung) 14903
Elmira Heights North (Chemung) *mail* Elmira 14903
Elmira Station (Chemung) (part of Elmira)
Elmont (Nassau) 11003
Elm Park (Richmond) *mail* Mariners Harbor 10303 (part of New York City)
Elmsford (Westchester) 10523
Elmsmere (Westchester)
Elm Tree (Chautauqua)
Elm Valley (Allegany) *mail* Wellsville 14895
Elmwood (Onondaga) 13207 (part of Syracuse)
Elmwood Park (Albany) *mail* Albany 12208
Elnora (Saratoga) 12065
Elpis (Oneida)
Elsinore (Clinton)
Elsmere (Albany) 12054
Elsmere (Westchester) (part of Mount Vernon)
Eltingville (Richmond) 10312 (part of New York City)
Elton (Cattaraugus) *mail* Delevan 14042
Elton Station (Cattaraugus)
Elwood (Suffolk) *mail* East Northport 11731
Embarkation (Kings) 11250 (part of New York City)
Embought (Greene) *mail* Catskill 12414
Embury Corners (Madison)
Emerald Green (Sullivan)
Emerson (Cayuga) *mail* Port Byron 13140
Emerson Hill (Richmond) *mail* Stapleton 10304 (part of New York City)
Emeryville (St. Lawrence) *mail* Gouverneur 13642
Eminence (Schoharie) *mail* Summit 12175
Emmons (Otsego) *mail* Oneonta 13820
Emmons Siding (Oswego)
Emmonsburg (Herkimer)
Empeyville (Oneida) *mail* Camden 13316
Empire State (New York) 10001 (part of New York City)
Empire State Plaza (Albany) 12220 (part of Albany)
Enderbees Corners (St. Lawrence)
Endicott (Broome) 1376 +
Endwell (Broome) 13762
Enfield (Tompkins) *mail* Ithaca 14850
Engleville (Schoharie)
Englewood (Erie) *mail* Buffalo 14223
Ennerdale (Ontario) *mail* Canandaigua 14424
Enos (Oneida) *mail* Forestport 13338
Ensenore (Cayuga) *mail* Moravia 13118
Ephratah (Fulton) *mail* Fort Plain 13339
Eppie Corners (Fulton)
Eric Corner (St. Lawrence)
Erieville (Madison) 13061
Erin (Chemung) 14838
Erwins (Steuben) *mail* Painted Post 14870
Escarpment (Niagara)
Esopus (Ulster) 12429
Esperance (Schoharie and Montgomery) 12066
Esperance Station (Schenectady)
Esplanade (Bronx) 10469 (part of New York City)
Essex (Essex) 12936
Essex Station (Essex)
Etna (Tompkins) 13062
Ettingville (Richmond) (part of New York City)
Euba Mills (Essex)
Euclid (Onondaga) *mail* Clay 13041
Evans Center (Erie) *mail* Angola 14006
Evans Corner (Seneca)
Evans Mills (Jefferson) 13637
Evergreen (Queens) (part of New York City)
Ewells Corner (Wyoming)
Excell Corners (Madison)
Excelsior Springs (Livingston)
Exeter (Otsego) *mail* Burlington Flats 13315
Exeter Center (Otsego)

F

Fabius (Onondaga) 13063
Factory Village (Saratoga) *mail* Ballston Spa 12020
Factoryville (Essex) 12938
Fairdale (Oswego) *mail* Hannibal 13074
Fairfield (Herkimer) 13336
Fairfield Gardens (Albany) 12205
Fair Harbor (Suffolk) 11734
Fair Haven (Cayuga) 13064
Fair Haven (Orleans *mail* Albion 14414
Fairland (Schoharie) *mail* Richmondville 12149
Fairmount (Onondaga) 13219
Fair Oaks (Orange) *mail* Middletown 10940
Fairport (Monroe) 14450
Fairview (Chemung) *mail* Horseheads 14845
Fairview (Dutchess) *mail* Poughkeepsie 12601
Fairview (Westchester) *mail* White Plains 10603
Fairview (Wyoming) *mail* Castile 14427
Fairview Heights (Richmond) (part of New York City)
Fairville (Wayne) *mail* Newark 14513
Falconer (Chautauqua) 14733
Falconwood (Erie) *mail* Grand Island 14072
Falkirk (Erie) *mail* Akron 14001
Falls (Niagara) 14303 (part of Niagara Falls)
Fallsburg (Sullivan) 12733
Fancher (Orleans) 14452
Fargo (Genesee) *mail* Corfu 14036
Fargo (Jefferson) *mail* Carthage 13619
Farley Corners (Oswego) *mail* Fulton 13069
Farleys Point (Cayuga) *mail* Union Springs 13160
Farmers Mills (Putnam) *mail* Carmel 10512
Farmersville Center (Cattaraugus) *mail* Franklinville 14737
Farmersville Station (Cattaraugus) 14060
Farmingdale (Nassau) 11735
Farmington (Ontario) *mail* Macedon 14502
Farmingville (Suffolk) 11738
Farnham (Erie) 14061
Farragut (Kings) 11203 (part of New York City)
Far Rockaway (Queens) 116 + (part of New York City)
Faust (Franklin) (part of Tupper Lake) 12986
Fawns (Ulster) *mail* Saugerties 12477
Fayette (Seneca) 13065
Fayette Manor (Onondaga) *mail* Fayetteville 13066
Federal (Monroe) 14614 (part of Rochester)
Federal Reserve (New York) 10045 (part of New York City)
Felts Mills (Jefferson) 13638
Fenimore (Saratoga) *mail* Glens Falls 12801
Fentonville (Chautauqua) *mail* Frewsburg 14738
Ferenbaugh (Steuben) *mail* Beaver Dams 14812 and Corning
Fergusons Corners (Wayne) *mail* Clyde 14433
Fergusons Corners (Yates) *mail* Geneva 14456
Fergusonville (Delaware) *mail* Schenevus 12155
Ferndale (Sullivan) 12734
Fernwood (Oswego) *mail* Pulaski 13142
Fernwood (Saratoga) *mail* Glens Falls 12801
Fernwood (Sullivan) *mail* Long Eddy 12760
Ferry Village (Erie) *mail* Grand Island 14072
Feura Bush (Albany) 12067
Fieldston (Bronx) 10463 (part of New York City)
Filer Corners (Otsego) *mail* Morris 13808
Fillmore (Allegany) 14735
Fillmore Corner (Onondaga) *mail* Manlius 13104
Financial District (New York) (part of New York City)
Finchville (Orange) *mail* Middletown 10940
Findley Lake (Chautauqua) 14736
Fine (St. Lawrence) 13639
Fineview (Jefferson) 13640
Fink Basin (Herkimer) *mail* Little Falls 13365
Finnegans Corners (Orange) *mail* Goshen 10924
Fire Island Pines (Suffolk) 11782
Firthcliffe (Orange)
Firthcliffe Heights (Orange) *mail* Newburgh 12551
Fiscal Corners (Fulton) *mail* Saint Johnsville 13452
Fish Creek (Lewis) *mail* Constableville 13325
Fish Creek (Ulster) *mail* Saugerties 12477
Fish Creek Landing (Oneida) *mail* Blossvale 13308
Fishers (Ontario) 14453
Fishers Island (Suffolk) 06390
Fishers Landing (Jefferson) 13641
Fisherville (Chemung) *mail* Elmora 14903
Fish House (Fulton) *mail* Broadalbin 12025
Fishkill (Dutchess) 12524
Fishkill Plains (Dutchess) *mail* Wappingers Falls 12590
Fishs Eddy (Delaware) 13774
Fitch (Cattaragus) *mail* Ischua 14746
Fitch Bridge (Chemung) *mail* Elmira 14901
Five Corners (Allegany) *mail* Almond 14804
Five Corners (Cayuga) *mail* Genoa 13071
Five Corners (Madison) (part of Oneida)
Five Corners (Oneida) *mail* Waterville 13480
Five Corners (Steuben) *mail* Jasper 14855
Five Mile Point (Broome) *mail* Binghamton 13903
Five Points (Ontario) *mail* Geneva 14456
Flackville (St. Lawrence) *mail* Ogdensburg 13669
Flanders (Suffolk) *mail* Riverhead 11901
Flatbrook (Columbia) *mail* Canaan 12029
Flatbush (Kings) 11226 (part of New York City)
Flatbush (Ulster) *mail* Saugerties 12477
Flat Creek (Montgomery) *mail* Sprakers 12166
Flat Creek (Schoharie) *mail* Gilboa 12076
Flatiron (New York) (part of New York City)
Flatlands (Kings) (part of New York City)
Fleetwood (Westchester) 10552 (part of Mount Vernon)
Fleischmanns (Delaware) 12430
Fleming (Cayuga) *mail* Auburn 13021
Flemingsville (Tioga) *mail* Owego 13827
Flint (Ontario) *mail* Stanley 14561
Flint (Ulster) *mail* Gardiner 12525
Floral Park (Nassau) 1100 +
Floral Park (Queens) (part of New York City)
Florence (Oneida) *mail* Camden 13316
Florida (Orange) 10921
Floridaville (Cayuga) *mail* Cato 13033
Flowerfield (Suffolk) 11780
Flowerfield Estates (Suffolk) (part of Lake Grove) 11755
Flower Hill (Nassau) *mail* Port Washington 11050, Roslyn 11576, and Manhasset 11030
Flowers (Broome) *mail* Windsor 13865
Floyd (Oneida) *mail* Rome 13440
Flushing (Queens) 113 + (part of New York City)
Flushing Meadows Corona Park (Queens) (part of New York City)

Fluvanna (Chautauqua) *mail* Jamestown 14701
Fly Creek (Otsego) 13337
Flying Point (Suffolk) 11976
Fly Summit, Vly Summit (Washington) *mail* Greenwich 12834
Folsomdale (Wyoming) *mail* Cowlesville 14037
Fonda (Montgomery) 12068
Foots Corners (Livingston) *mail* Conesus 14435
Fordham (Bronx) 10458 (part of New York City)
Fords Brook (Allegany) *mail* Wellsville 14895
Forest (Clinton) *mail* Ellenburg Depot 12935
Forestburg (Sullivan) *mail* Monticello 12701
Forest Glen (Erie) (part of Hamburg) 10475
Forest Hills (Queens) 11375 (part of New York City)
Forest Home (Tompkins) *mail* Ithaca 14850
Forest Knolls (Westchester) (part of New Rochelle)
Forest Park (Chautauqua) *mail* Westfield 14787
Forest Park (Queens) *mail* Jamaica 11431 (part of New York City)
Forestport (Oneida) 13338
Forestport Station (Oneida) *mail* Forestport 13338
Forestville (Chautauqua) 14062
Forge Hollow (Oneida) *mail* Deansboro 13323 and Waterville 13480
Forks (Erie) 14225
Forsyth, East Ripley (Chautauqua) *mail* Ripley 14775
Fort Ann (Washington) 12827
Fort Benjamin (Ulster) *see* East Wawarsing
Fort Covington (Franklin) 12937
Fort Covington Center (Franklin) *mail* Fort Covington 12937
Fort Drum (Jefferson)
Fort Edward (Washington) 12828
Fort George (New York) 10040 (part of New York City)
Fort Greene (Kings) (part of New York City)
Fort Hamilton (Kings) 11209 (part of New York City)
Fort Hamilton, U.S. Army (Kings) 11209 (part of New York City)
Fort Herkimer (Herkimer) *mail* Mohawk 13407
Fort Hunter (Montgomery) 12069
Fort Jackson (St. Lawrence) 12938
Fort Jay (New York) *mail* Governors Island 10004 (part of New York City)
Fort Johnson (Montgomery) 12070
Fort Miller (Washington) *mail* Fort Edward 12828
Fort Montgomery (Orange) 10922
Fort Niagara Beach (Niagara) *mail* Youngstown 14174
Fort Orange (Albany) 12206 (part of Albany)
Fort Plain (Montgomery) 13339
Fort Salonga (Suffolk) *mail* Northport 11768
Fortsville (Saratoga) *mail* Gansevoort 12831
Fort Ticoderoga (Essex) *mail* Ticonderoga 12883
Fort Tilden (Queens) 11695 (part of New York City)
Fort Tilden, U.S. Army (Queens) 11695 (part of New York City)
Fort Totten, U.S. Army (Queens) (part of New York City)
Fort Wadsworth (Richmond) (part of New York City)
Fort Wadsworth, U.S. Army (Richmond) *mail* Staten Island 10305 (part of New York City)
Fort Washington (New York) 10032 (part of New York City)
Foster (Tioga) *mail* Owego 13827
Fosterdale (Sullivan) 12735
Fostertown (Orange) *mail* Newburgh 12550
Fosterville (Cayuga) *mail* Auburn 13021
Foster-Wheeler Junction (Livingston) (part of Dansville) 14437
Fowler (St. Lawrence) *mail* Gouverneur 13642
Fowlersville (Lewis) *mail* Port Leyden 13433
Fowlerville (Erie) *mail* Boston 14025 and Springville 14141
Fowlerville (Livingston) *mail* Caledonia 14423
Fox (Cattaraugus) *mail* West Valley 14171
Fox Hill (Saratoga) *mail* Northville 12134
Fox Hills (Richmond) (part of New York City)
Fox Meadows (Westchester) (part of Scarsdale)
Fraleighs (Dutchess) *mail* Red Hook 12571
Frankfort (Herkimer) 13340
Frankfort Center (Herkimer) *mail* Frankfort 13340
Franklin (Delaware) 13775
Franklin Depot (Delaware) *mail* Sidney Center 13839
Franklin D. Roosevelt (New York) 10150 (part of New York City)
Franklin Falls (Franklin) *mail* Bloomingdale 12913
Franklin Park (Onondaga) *mail* East Syracuse 13057
Franklin Springs (Oneida) 13341
Franklin Square (Nassau) 11010
Franklinton (Schoharie) *mail* Middleburg 12122
Franklinville (Cattaragus) 14737
Fraser (Delaware) 13753
Frear Park (Rensselaer) (part of Troy)
Frecks (Cattaragus) *mail* Salamanca 14779
Fredonia (Chautauqua) 14063
Freedom (Cattaraugus) 14065
Freedom Plains (Dutchess) *mail* Pleasant Valley 12569
Freehold (Greene) 12431
Freeman (Steuben) *mail* Addison 14801
Freeport (Nassau) 11520
Freetown (Suffolk) *mail* East Hampton 11937
Freetown Corners (Cortland) *mail* East Freetown 13055
Freeville (Tompkins) 13068
Fremont (Queens) (part of New York City)
Fremont Center (Sullivan) 12736
Frenchville (Oneida) *mail* Westernville 13486
French Woods (Delaware) *mail* Hancock 13783
Fresh Meadows (Queens) 11365 (part of New York City)
Fresh Pond (Queens) 11227 (part of New York City)
Fresh Pond Junction (Queens) (part of New York City)
Frewsburg (Chautauqua) 14738
Friend (Yates) *mail* Penn Yan 14527
Friends Point (Warren) *mail* Hague 12836
Friendship (Allegany) 14739
Frontenac (Jefferson) 13624
Front Street (Broome) 13905
Fruitland (Wayne) *mail* Ontario 14519
Fruit Valley (Oswego) *mail* Oswego 13126
Fullers (Albany) *mail* Altamont 12009
Fullerville (St. Lawrence) *mail* Gouverneur 13642
Fulmer Valley (Allegany) *mail* Andover 14806 and Wellsville 14895
Fulton (Oswego) 13069
Fulton Ferry (Kings) (part of New York City)
Fultonham (Schoharie) 12071
Fulton Terminal (Kings) (part of New York City)
Fultonville (Montgomery) 12072
Furnaceville (Wayne) *mail* Ontario 14519
Furnace Woods (Westchester) *mail* Peekskill 10566
Furniss (Oswego) *mail* Oswego 13126
Fyler Settlement (Madison) *mail* Kirkville 13082

G

Gabriels (Franklin) 12939
Gaines (Orleans) *mail* Albion 14411
Gainesville (Wyoming) 14066
Gale (St. Lawrence) *mail* Piercefield 12973
Galeville (Onondaga) *mail* Liverpool 13088
Galeville (Ulster) *mail* Wallkill 12589
Gallatin, Gallatinville (Columbia) *mail* Pine Plains 12567
Gallupville (Schoharie) 12073
Galway (Saratoga) 12074
Ganahgote (Ulster) *mail* Gardiner 12525
Gang Mills (Steuben) *mail* Painted Post 14870
Gansevoort (Saratoga) 12831
Garbutt (Monroe) *mail* Scottsville 14546
Garden (Nassau) (part of Garden City)
Garden City (Nassau) 115 +
Garden City Park (Nassau) *mail* New Hyde Park 11040
Garden City South (Nassau) *mail* Garden City 11530
Gardenville (Erie) (part of West Seneca) 14224
Gardiner (Ulster) 12525
Gardners Corners (Lewis) *mail* Lowville 13367
Gardnersville (Schoharie) *mail* Hyndsville 13356 and Sharon Springs 13459
Gardnertown (Orange) *mail* Newburgh 12550
Garfield (Rensselaer) *mail* Stephentown 12168
Garnerville (Rockland) 10923 (part of West Haverstraw)
Garnet Lake (Warren) *mail* Johnsburg 12843
Garoga (Fulton) *mail* Johnstown 12095
Garrattsville (Otsego) 13342
Garrison (Putnam) 10524
Garrison Manor (Saratoga) 12027
Garwood, Whitney Crossings (Allegany) 0-8, *mail* Canaseraga 14822
Gaskill (Tioga) *mail* Owego 13827
Gasport (Niagara) 14067
Gates (Monroe) *mail* Rochester 14624 and 14606
Gates Center (Monroe) *mail* Rochester 14611 (part of Gates)
Gateway National Recreation Area (Kings and Queens) (part of New York City)
Gayhead (Greene) *mail* Leeds 12451
Gayville (Oswego) *mail* Constantia 13044
Gedney (Westchester) 10605 (part of White Plains)
Geers Corner (St. Lawrence) *mail* Harrisville 13648
Genegantslet (Chenango) *mail* Greene 13778
Genesee Dock (Monroe) (part of Rochester)
Geneseo (Livingston) 14454
Geneva (Ontario) 14456
Genoa (Cayuga) 13071
Georgetown (Kings) (part of New York City)
Georgetown (Madison) 13 +
Georgetown Square, Georgetown Square Shopping Plaza (Erie) 14221 (part of Williamsville)
Georgetown Station (Madison) *mail* Eaton 13334
Georgica (Suffolk) (part of East Hampton) 11937
German (Chenango) *mail* Cincinnatus 13040 and McDonough 13801
Germantown (Columbia) 12526
Germonds (Rockland) 10956
Gerritsen (Kings) (part of New York City)
Gerritsen Beach (Kings) (part of New York City)
Gerry (Chautauqua) 14740
Getzville (Erie) 14068
Ghent (Columbia) 12075
Gibson (Nassau) (part of Valley Stream)
Gibson (Steuben) *mail* Corning 14830
Gibson Landing (Steuben) *mail* Hammondsport 14840
Gifford (Schenectady) *mail* Duanesburg 12056
Gilbertsville (Otsego) 13776
Gilboa (Schoharie) 12076
Gilgo Beach (Suffolk) 11702
Gilmantown (Hamilton) *mail* Wells 12190
Glasco (Ulster) 12432
Glass Lake (Rensselaer) *mail* Averill Park 12018
Glen (Montgomery) *mail* Fultonville 12072
Glen Aubrey (Broome) 13777
Glenburnie (Washington) 12861
Glencairn (Tioga) *mail* Waverly 14892
Glen Castle (Broome) *mail* Binghamton 13901
Glencoe Mills (Columbia) *mail* Hudson 12534
Glen Cove (Nassau) 11542
Glendale (Queens) 11227 (part of New York City)
Glendale (Westchester) *mail* Ossining 10562
Glenerie (Ulster) *mail* Saugerties 12477
Glen Eyrie (Washington) *mail* Putnam Station 12861
Glenfield (Lewis) 13343
Glenford (Ulster) 12433
Glenham (Dutchess) 12527
Glen Haven (Cayuga) *mail* Homer 13077
Glenhaven (Oneida) *mail* Whitesboro 13492
Glen Head (Nassau) 11545
Glen Island (Warren) 12814

Glen Lake (Warren) *mail* Glens Falls 12801 and Lake George 12845
Glenmark (Wayne) *mail* North Rose 14516
Glenmont (Albany) 12077
Glen Oaks (Queens) 11004 (part of New York City)
Glenora (Yates) *mail* Dundee 14837
Glen Park (Jefferson) *mail* Watertown 13601
Glens Falls (Warren) 12801
Glen Spey (Sullivan) 12737
Glenville (Schenectady) 12305
Glenville (Westchester) *mail* Tarrytown 10591
Glen Wild (Sullivan) 12738
Glenwood (Erie) 14069
Glenwood (Westchester) (part of Yonkers)
Glenwood Landing (Nassau) 11547
Glenwood Park (Orange) 12550
Gloversville (Fulton) 12078
Godeffroy (Orange) 12739
Golden's Bridge, Goldenbridge (Westchester) 10526
Goldricks Landing (Ulster) *mail* Kingston 12401
Goodyears Corners (Cayuga) *mail* King Ferry 13081
Goose Bay Estates, Southold Village (Suffolk) *mail* Southold 11971
Gordon Heights (Suffolk) *mail* Coram 11727 and Medorf 11763
Gorham (Ontario) 14461
Goshen (Orange) 10924
Goshen Hills (Orange) *mail* Goshen 10924
Gouverneur (St. Lawrence) 13642
Governor's Island (New York) 10004 (part of New York City)
Gowanda (Cattaragus and Erie) 14070
Gowanus (Kings) (part of New York City)
Gracie (Cortland) *mail* Cortland 13045
Gracie (New York) 10028 (part of New York City)
Grafton (Rensselaer) 12082
Graham (Orange) *mail* Godeffroy 12739
Graham Beach (Richmond) (part of New York City)
Grahamsville (Sullivan) 12740
Granby Center (Oswego) *mail* Fulton 13069
Grand (Queens) 11103 (part of New York City)
Grand Central (New York) 10163 (part of New York City)
Grand Gorge (Delaware) 12434
Grand Island (Erie) 14072
Grandview Bay (Erie) *mail* Angola 14006
Grand View Heights (Monroe) *mail* Rochester 14612
Grand View-on-Hudson, Grand View (Rockland) *mail* Nyack 10960
Grandyle (Erie) *mail* Grand Island 14072
Granger (Ontario) *mail* Stanley 14561
Granite (Uslter) *mail* Kerhonkson 12446
Granite Springs (Westchester) 10527
Graniteville (Richmond) *mail* Staten Island 10301 (part of New York City)
Grant (Herkimer) *mail* Cold Brook 13324
Grant City (Richmond) *mail* New Dorp 10306 (part of New York City)
Grant Hollow (Rensselaer) *mail* Melrose 12121
Grant Park (Nassau) 11557
Grantville (St. Lawrence) *mail* Norfolk 13667
Granville (Washington) 12832
Grapeville (Greene) *mail* Climax 12042
Graphite (Warren) *mail* Hague 12836
Grasmere (Richmond) *mail* Stapleton 10304 (part of New York City)
Grasse River Club (St. Lawrence) *mail* Conifer 12925
Grassy Point (Rockland) 10980
Gravesend (Kings) 11223 (part of New York City)
Gravesville (Herkimer) *mail* Poland 13431
Gray (Herkimer) *mail* Cold Brook 13324
Gray Oaks (Westchester) (part of Yonkers)
Grays Corner (Washington) *mail* Whitehall 12887
Great Bend (Jefferson) 13643
Great Kills (Richmond) 10308 (part of New York City)
Great Kills Park (Richmond) (part of New York City)
Great Meadows Correctional Institution (Washington) 12821
Great Neck (Nassau) 1102 +
Great Neck Box Section (Nassau) 11022 (part of Great Neck)
Great Neck Plaza (Nassau) 1102 +
Great Neck Estates (Nassau) *mail* Great Neck 11021
Great Neck Gardens (Nassau) *mail* Great Neck 11023
Great River (Suffolk) 11739
Great River Station (Suffolk) *mail* East Islip 11730
Great Valley (Cattaragus) 14741
Greece (Monroe) 14616
Greeley Square (New York) 10001 (part of New York City)
Greenboro (Oswego) *mail* Redfield 13437
Green Corners (Saratoga) *mail* Galway 12074
Green Corners (Schenectady) *mail* Amsterdam 12010
Green Crest (Chautauqua) *mail* Fredonia 14063
Greendale (Columbia) *mail* Hudson 12534
Greene (Chenango) 13778
Greenfield Center (Saratoga) 12833
Greenfield Park (Ulster) 12435
Green Haven (Dutchess) *mail* Poughquag 12570
Greenhurst (Chautauqua) 14742
Green Island (Albany) 12183
Green Lake (Fulton) 12030
Greenlawn (Suffolk) 11740
Greenpoint (Kings) 11222 (part of New York City)
Greenport (Suffolk) 11944
Green River (Columbia) *mail* Hillsdale 12529
Greenvale, North Roslyn (Nassau) 11548
Greenville (Greene) 12083
Greenville (Westchester) *mail* Scarsdale 10583
Greenville Center (Greene) *mail* Greenville 12083
Greenway (Oneida) (part of Rome) 13440
Greenwich (Washington) 12834
Greenwich Junction (Washington)
Greenwich Village (New York) (part of New York City)
Greenwood (Kings) (part of New York City)
Greenwood (Steuben) 14839
Greenwood Lake (Orange) 10925
Gregorytown (Delaware) *mail* Downsville 13755
Greig (Lewis) 13345
Greigsville (Livingston) *mail* Piffard 14533
Grenell (Jefferson) 13624
Greycourt (Orange) (part of Chester) 10918
Grey Oaks (Westchester) (part of Yonkers)
Greystone (Westchester) (part of Yonkers)
Gridleyville (Tioga) *mail* Willseyville 13864
Griffin (Hamilton) *mail* Wells 12190
Griffins Mills (Erie) *mail* West Falls 14170
Griffiss Air Force Base (Oneida) 13440 (part of Rome)
Grindstone (Jefferson) 13644
Griswold (Chautauqua) *mail* Cassadaga 14718
Grooms (Saratoga) *mail* Rexford 12148
Grooville (Sullivan) *mail* Livingston Manor 12758
Grossinger (Sullivan) 12734
Groton (Tompkins) 13073
Groton City (Tompkins) *mail* Groton 13073
Grotto (Tompkins) *mail* Groton 13073
Groveland (Livingston) 14462
Groveland Corners (Livingston) *mail* Geneseo 14454
Grover (Erie) 14226
Grover Hills (Essex) *mail* Mineville 12956
Grovernor Corners (Schoharie) *mail* Central Bridge 12035
Grove Springs (Oneida) *mail* Durhamville 13054
Groveville (Dutchess) (part of Beacon) 12508
Grymes Hill (Richmond) *mail* Staten Island 10301 (part of New York City)
Guilderland (Albany)
Guilderland Center (Albany) 12085
Guilford (Chenango) 13780
Guilford Center (Chenango) *mail* Guilford 13780
Gulfport (Richmond) (part of New York City)
Gulf Summit (Broome) *mail* Windsor 13865
Gulick (Ontario) *mail* Naples 14512
Gunther Park (Westchester) (part of Yonkers)
Gurn Springs (Saratoga) *mail* Gansevoort 12831
Guyanoga (Yates) *mail* Branchport 14418
Guymard (Orange) *mail* Godeffroy 12739
Gypsum (Ontario) *mail* Clifton Springs 14432

H

Haberman (Queens) (part of New York City)
Hadley (Saratoga) 12835
Hadley Bay (Chautauqua) *mail* Stow 14785
Hagaman (Montgomery) 12086
Hagedorns Mills (Saratoga) *mail* Galway 12074
Hagerman (Suffolk) *mail* East Patchogue 11772
Hague (Warren) 12836
Hailesboro (St. Lawrence) 13645
Haines Falls (Greene) 12436
Halcott Center (Greene) 12437
Halcottsville (Delaware) 12438
Hale Eddy (Delaware) *mail* Hancock 13783
Halesite (Suffolk) 11743
Half Acre (Cayuga) *mail* Auburn 13021
Half Hollows Hills (Suffolk) *mail* Huntington Station 11746
Halfmoon (Saratoga) *mail* Waterford 12188
Halfmoon Junction (Saratoga) *mail* Waterford 12188
Halfway (Onondaga) *mail* Elbridge 13060
Halfway House Corners (St. Lawrence) *mail* Madrid 13660
Hall (Ontario) 14463
Hall (Queens) (part of New York City)
Halls Corners (Wyoming) *mail* Warsaw 14569
Hallsport (Allegany) *mail* Wellsville 14895
Hallsville (Montgomery) *mail* Fort Plain 13339
Halsey (Kings) 11233 (part of New York City)
Halseys Corners (Clinton) (part of Plattsburgh) 12901
Halsey Valley (Tioga) *mail* Spencer 14883
Hambletville (Delaware) *mail* Deposit 13754
Hamburg (Erie) 14075
Hamburg-on-the-Lake, Locksley Park (Erie) *mail* Hamburg 14075
Hamden (Delaware) 13782
Hamilton (Madison) 13346
Hamilton Center (Madison) *mail* Hamilton 13346
Hamilton Grange (New York) 10031 (part of New York City)
Hamilton Heights (New York) (part of New York City)
Hamilton Park (Richmond) *mail* Staten Island 10301 (part of New York City)
Hamlet (Chautauqua) *mail* South Dayton 13148
Hamlin (Monroe) 14464
Hammels (Queens) (part of New York City)
Hammertown (Dutchess) *mail* Pine Plains 12567
Hammond (St. Lawrence) 13646
Hammondsport (Stueben) 14840
Hampshire (Steuben) *mail* Jasper 14855
Hampton (Washington) 12837
Hampton Bays (Suffolk) 11946
Hampton Corners (Livingston) *mail* Mount Morris 14510
Hampton Manor (Rensselaer) *mail* Rensselaer 12144
Hampton Park (Suffolk) *mail* Southampton 11968
Hancock (Delaware) 13783
Hanfords Bay (Chautauqua) *mail* Silver Creek 14136
Hankins (Sullivan) 12741
Hannacroix (Greene) 12087
Hannawa Falls (St. Lawrence) 13647
Hannibal (Oswego) 13074
Hannibal Center (Oswego) *mail* Hannibal 13074
Hanover Center (Chautauqua) *mail* Silver Creek 14136
Harbor (Herkimer) *mail* Frankfort 13340
Harbor Acres (Nassau) *mail* Port Washington 11050 (part of Sands Point)
Harbor Hills (Nassau) *mail* Great Neck 11023

Harbor Isle (Nassau) *mail* Island Park 11558
Harding Crossing (Schenectady) *mail* Scotia 12302
Harding Park (Bronx) (part of New York City)
Hardys (Wyoming) *mail* Gainesville 14066
Harford (Cortland) 13784
Harford Mills (Cortland) 13785
Harkness (Clinton) *mail* Peru 12972
Harlem (Erie) 14226
Harlem (New York) (part of New York City)
Harlem River (Bronx) (part of New York City)
Harmon-on-Hudson (Westchester) (part of Croton-on-Hudson) 10520
Harmon Park (Schenectady) 12302
Harmony Corners (Saratoga) *mail* Ballston Spa 12020
Harold (Queens) (part of New York City)
Harpersfield (Delaware) 13786
Harpursville (Broome) 13787
Harriet (Erie) *mail* Buffalo 14223
Harrigan Corners (Clinton) *mail* Chateaugay 12920 and Merrill 12955
Harriman (Orange) 10926
Harris (Sullivan) 12742
Harris (Wyoming) *mail* Strykersville 14145
Harrisburg (Warren) *mail* Stony Creek 12878
Harris Hill (Erie) *mail* Buffalo 14221
Harrison (Westchester) 10528
Harrison Grove (Niagara) *mail* Youngstown 14174
Harrisville (Lewis) 13648
Harrower (Montgomery) *mail* Amsterdam 12010
Hartfield (Chautauqua) *mail* Dewittville 14728 and Mayville 14757
Hartford (Washington) 12838
Hart Island (Bronx) (part of New York City)
Hartland (Niagara) *mail* Gasport 14067
Hart Lot (Onondaga) 13075
Hartman (Warren) *mail* Glens Falls 12801
Hartmans Corners (Albany) *mail* Altamont 12009
Hartsdale (Westchester) 10530
Harts Hill (Oneida) *mail* Whitesboro 13492
Hartson Point (Livingston) *mail* Livonia 14487
Hartwick (Otsego) 13348
Hartwick Seminary (Otsego) 13326
Hartwood (Sullivan) *mail* Cuddebackville 12729
Harvard (Delaware) *mail* East Branch 13756
Hasbrouck (Sullivan) *mail* Woodbourne 12788
Haselton (Oneida) (part of Rome) 13440
Haskell Flats (Cattaragus) *mail* Cuba 14727
Haskinville (Steuben) *mail* Cohocton 14826
Hastings (Oswego) 13076
Hastings Center (Oswego) *mail* Central Square 13036
Hastings-on-Hudson (Westchester) 10706
Hathaway (Ontario) *mail* Canandaigua 14424
Hauppauge (Suffolk) 117 +
Haven (Sullivan) *mail* Wurtsboro 12790
Haverstraw (Rockland) 10927
Haviland (Dutchess) *mail* Hyde Park 12538
Haviland Hollow (Putnam) *mail* Patterson 12563
Hawkeye (Clinton) 12912
Hawkins Corner (Oneida) *mail* Rome 13440
Hawkinsville (Oneida) *mail* Boonville 13309
Hawley Corners (Chenango) *mail* Norwich 13815
Hawleys (Delaware) *mail* Walton 13856
Hawleyton (Broone) *mail* Binghamton 13903
Hawthorne (Westchester) 10532
Hawthorne Hill (Schenectady) *mail* Schenectady 12309 (part of Niskayuna)
Hawthorne Park (Chautauqua) *mail* Westfield 14787
Hawversville (Schoharie) *mail* Middleburg 12122
Hayground (Suffolk) *mail* Bridgehampton 11932 and Water Mill 11976
Haymaker (Cattaragus) *mail* Eldred PA 16731
Haynersville (Rensselaer) *mail* Troy 12180
Haynes (Chenango) *mail* Norwich 13815 and Oxford 13830
Hayt Corners (Seneca) Hayts Corners 14465
Hazel (Sullivan) *mail* Livingston Manor 12758
Head of the Harbor (Suffolk) *mail* St. James 11780
Heathcote (Westchester) (part of Scarsdale)
Heathcote (Westchester) 10583 (part of New Rochelle)
Heatherwood North (Suffolk) *mail* East Setauket 11773
Heath Grove (Onondaga) *mail* Marietta 13110
Heath Ridge (Westchester) (part of Scarsdale)
Hecla (Oneida) *mail* Westmoreland 13490
Hector (Schuyler) 14841
Heddens (Tompkins) *mail* Ludlowville 14862
Hedgesville (Steuben) *mail* Rathbone 14875
Helena (St. Lawrence) 13649
Hell Gate (New York) 10029 (part of New York City)
Hemlock (Livingston) 14466
Hemlock District (Oswego) *mail* Lacona 13083
Hempstead (Nassau) 1155 +
Hempstead Gardens (Nassau) 11552
Hemstreet Park (Rensselaer) *mail* Mechanicville 12118
Henderson (Jefferson) 13650
Henderson Harbor (Jefferson) 13651
Hendy Creek (Chemung) *mail* Pine City 14871
Henrietta (Monroe) 14467
Hensonville (Greene) 12439
Herald Square (New York) (part of New York City)
Heritage (Schenectady) 1230 + (part of Schenectady)
Herkimer (Herkimer) 13350
Hermitage (Wyoming) *mail* Gainesville 14066
Hermon (St. Lawrence) 13652
Herrick Grove (Jefferson) *mail* Chaumont 13622
Herricks (Nassau) *mail* New Hyde Park 11040
Herrings (Jefferson) 13653
Hertel (Erie) (part of Buffalo) 14216
Herthun Heights (Oneida) *mail* Whitesboro 13492
Heuvelton (St. Lawrence) 13654
Hewittville (St. Lawrence) *mail* Potsdam 13676
Hewlett (Nassau) 11557
Hewlett Bay Park (Nassau) *mail* Hewlett 11557
Hewlett Harbor (Nassau) *mail* Hewlett 11557
Hewlett Neck (Nassau) Woodmere 11598
Hibernia (Dutchess) *mail* Salt Point 12578
Hickory Bush (Ulster) *mail* Kingston 12401
Hickory Grove (Oswego) *mail* Oswego 13126
Hicksville (Nassau) 1180 +
Higgins (Allegany) *mail* Freedom 14065
Higgins Bay, Spy Lake (Hamilton) 12108
Higginsville (Oneida) *mail* Durhamville 13054
High Bank (Clinton) *mail* Saranac 12981
Highbridge (Bronx) 10452 (part of New York City)
High Bridge (Onondaga) *mail* Fayetteville 13066
High Falls (Ulster) 12440
High Flats (St. Lawrence) *mail* Colton 13625
Highland (Ulster) 12528
Highland Falls (Orange) 10928
Highland Lake (Sullivan) 12743
Highland Mills (Orange) 10930
Highland-on-the-Lake (Erie) 14047
Highland Park (Kings) (part of New York City)
Highlawn (Kings) 11223 (part of New York City)
High Mill (Schenectady) *mail* Burnt Hills 12027
Highmount (Ulster) 12441
Highview, High View (Sullivan) *mail* Bloomingburg 12721
High Woods (Ulster) *mail* Saugerties 12477
Hiler (Erie) 14223
Hillburn (Rockland) 10931
Hill Corners (Fulton) *mail* Amsterdam 12010
Hillcrest (Broome) *mail* Binghamton 13901
Hillcrest (Queens) (part of New York City)
Hillcrest (Rockland) *mail* Spring Valley 10977
Hillis (Dutchess) *mail* Poughkeepsie 12603
Hillsboro (Oneida) *mail* Camden 13316
Hillsdale (Columbia) 12529
Hillside (Bronx) 10459 (part of New York City)
Hillside (Oneida) *mail* Boonville 13309
Hillside (Queens) (part of New York City)
Hillside (Wyoming) *mail* Bliss 14024
Hillside Heights (Nassau) 11040
Hillside Lake (Dutchess) *mail* Wappingers Falls 12590
Hillside Manor (Nassau) 11040
Hillside Park (Fulton) (part of Johnstown) 12095
Hilton (Monroe) 14468
Himrod (Yates) 14842
Hinckley (Oneida) 13352
Hindsburg (Orleans) *mail* Albion 14411
Hinkleyville (Monroe) *mail* Spencerport 14559
Hinman Corners (Broome) *mail* Binghamton 13901
Hinmansville (Oswego) *mail* Phoenix 13135
Hinsdale (Cattaragus) 14743
Hindsale (Onondaga) 13211
Hitching Corner (Herkimer) *mail* West Winfield 13491
Hoag Corners (Rensselaer) *mail* East Nassau 12062
Hobart (Delaware) 13788
Hobin Corners (Oneida) *mail* Waterville 13480
Hoboken (Otsego) *mail* New Berlin 13411
Hoffmans (Schenectady) 12088
Hoffman Station (Niagara) *mail* North Tononwanda 14120
Hoffmeister (Hamilton) 13353
Hogansburg (Franklin) 13655
Holban (Queens) (part of New York City)
Holbrook (Suffolk) 11741
Holcomb (Ontario) 14469
Holcombville (Warren) *mail* North Creek 12853
Holland (Erie) 14080
Holland Patent (Oneida) 13354
Holley (Orleans) 14470
Hollis (Queens) 11423 (part of New York City)
Hollis Court (Queens) *mail* Queens Village 11429 (part of New York City)
Holliswood (Queens) *mail* Flushing 11352 and Jamaica 11431 (part of New York City)
Hollowville (Columbia) 12530
Hollywood (St. Lawrence) *mail* Childwold 12922
Holmes (Dutchess) 12531
Holmesville (Chenango) 13789
Holton Beach (Seneca) *mail* Interlaken 14847
Holtsville (Suffolk) 11742
Homecrest (includes Sheepshead Bay) (Kings) 11229 (part of New York City)
Homer (Cortland) 13077
Homestead Park (Westchester) (part of New Rochelle)
Homewood (Onondaga) *mail* Fayetteville 13066
Homewood Park (Erie) *mail* Buffalo 14225
Honeoye (Ontario) 14471
Honeoye Falls (Monroe) 14472
Honest Hill (Orleans) *mail* Holley 14470
Honeyville (Jefferson) *mail* Adams Center 13606
Honk Hill (Ulster) *mail* Napanoch 12458
Honnedaga (Oneida) *mail* Forestport 13338
Hook (Washington) *mail* Fort Ann 12827
Hoopers Valley (Tioga) *mail* Nichols 13812
Hoosick (Rensselaer) 12089
Hoosick Falls (Rensselaer) 12090
Hoosick Junction (Rensselaer) *mail* North Hoosick 12133
Hope Falls (Hamilton) *mail* Northville 12134
Hope Valley (Hamilton) *mail* Northville 12134
Hopewell Center (Ontario) *mail* Canandaigua 14424
Hopewell Junction (Dutchess) 12533
Hopkinton (St. Lawrence) 12940
Horace Harding (Queens) 11362 (part of New York City)
Hornby (Steuben) *mail* Beaver Dams 14812
Hornell (Steuben) 14843
Horseheads (Chemung) 1484 +
Horseshoe (St. Lawrence) *mail* Tupper Lake 12986
Horton (Delware) *mail* Roscoe 12776
Horton Estates (Westchester) 10587
Hortonville (Sullivan) 12745

Houghton (Allegany) 14744
Houseville (Lewis) *mail* Turin 13473
Housons Corners (Schoharie) *mail* Middleburg 12122
Howard (New York) 10031 (part of New York City)
Howard (Steuben) *mail* Hornell 14843
Howard Beach (Queens) 11414 (part of New York City)
Howardville (Oswego) *mail* Altmar 13302
Howells (Orange) 10932
Howells Junction (Orange)
Howes (Broome) *mail* Deposit 13754
Howes Cave (Schoharie) 12092
Howland Corners (Tompkins) *mail* South Lansing 14882
Howland Hook (Richmond) (part of New York City)
Howlett Hill (Onondaga) *mail* Camillus 13031
Hoyts (Cattaraugus)
Hub (Bronx) 10455 (part of New York City)
Hubbards (Lewis) *mail* Brantingham 13312
Hubbardsville (Madison) 13355
Hudson (Columbia) 12534
Hudson Falls (Washington) 12839
Hudson Terrace (Westchester) (part of Yonkers)
Hudson Upper (Columbia) (part of Hudson) 12534
Hughsonville (Dutchess) 12537
Huguenot (Orange) 12746
Huguenot (Richmond) *mail* Staten Island 10301 (part of New York City)
Huguenot Park (Westchester) (part of New Rochelle)
Hulberton (Orleans) 14473
Huletts Landing (Washington) 12841
Humaston (Oneida) *mail* Blossvale 13308 (part of Rome)
Hume (Allegany) 14745
Humphrey Center (Cattaraugus) *mail* Great Valley 14741
Humphreysville (Columbia) *mail* Hudson 12534
Hungry Hill (Schenectady) (part of Schenectady)
Hunt (Livingston) 14846
Hunter (Greene) 12442
Hunter Lake (Sullivan) *mail* Parksville 12768
Huntersland (Schoharie) *mail* Middleburg 12122
Hunters Point (Queens) (part of New York City)
Hunt Hollow (Ontario) *mail* Naples 14512
Huntington (Suffolk) 11743
Huntington Bay (Suffolk) *mail* Huntington 11743
Huntington Beach (Suffolk) *mail* Huntington 11743
Huntington Station (Suffolk) 11746
Huntingtonville (Jefferson) *mail* Watertown 13601
Huntly Corners (Otsego) *mail* West Winfield 13491
Hunts Corners (Cortland) *mail* Marathon 13803
Hunts Corners (Erie) *mail* Clarence 14031
Hunts Corners (Sullivan) *mail* Narrowsburg 12764
Hunts Point (Bronx) (part of New York City)
Hurley (Ulster) 12443
Hurleyville (Sullivan) 12747
Hurtsville (Albany) *mail* Albany 12208
Hutchinson Crossing (Schenectady) *mail* Scotia 12302
Hyde Park (Dutchess) 12538
Hyde Park (Otsego) *mail* Cooperstown 13326
Hyndsville (Schoharie) 12044

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Idle Hour (Suffolk) *mail* Oakdale 11769
Idlewild (Orange) 12518
Idlewood (Erie) *mail* Lake View 14085
Ilion (Herkimer) 13357
Inavale (Allegany) *mail* Friendship 14739
Index (Otsego) *mail* Cooperstown 13326
Indian Cove (Cayuga) *mail* Moravia 13118
Indian Falls (Genesee) *mail* Corfu 14036
Indian Kettles (Warren) *mail* Hague 12836
Indian Lake (Hamilton) 12842
Indian Park (Orange) *mail* Greenwood Lake 10925
Indian River (Lewis) *mail* Croghan 13327
Indian Village (Onondaga) *mail* Nedrow 13120
Ingham Mills (Fulton and Herkimer) *mail* Little Falls 13365
Inghams, Ingham Mills Station (Herkimer) *mail* Little Falls 13365
Ingleside (Steuben) *mail* Naples 14512
Ingraham (Clinton) *mail* Chazy 12921
Inlet (Hamilton) 13360
Inman (Franklin) 12951
Interlaken (Seneca) 14847
Interlaken Beach (Seneca) *mail* Interlaken 14847
International Junction (Erie) *mail* Buffalo 14223
Inverness (Livingston)
Inwood (Nassau) 11696
Inwood (New York) 10034 (part of New York City)
Iona Corner, North Memphis (Onondaga) *mail* Memphis 13112
Iona Island (Rockland)
Ionia (Ontario) 14475
Ionia (Onondaga) *mail* Memphis 13112
Ira (Cayuga) *mail* Cata 13033
Ira Station (Cayuga) *mail* Cata 13033
Ireland Corners (Ulster) *mail* Gardiner 12525
Irelandville (Schuyler) *mail* Watkins Glen 14891
Irona (Clinton) *mail* Altona 12910
Irondequoit (Monroe) 14617
Irondequoit Manor (Monroe) 14617 (part of Irondequoit)
Ironton (St. Lawrence)
Ironville (Essex) *mail* Crown Point 12928
Irvine Mills (Cattaragus) *mail* Limestone 14753
Irving (Chautauqua) 14081
Irvington (Westchester) 10533
Ischua (Cattaragus) 14746
Island (New York) 10044 (part of New York City)
Island Park (Nassau) 11558
Isle of San Souci (Westhcester) (part of New Rochelle)
Islip (Suffolk) 11751
Islip Manor (Suffolk) 11751
Islip Terrace (Suffolk) 11752
Italy (Yates) *mail* Naples 14512
Italy Hill (Yates) *mail* Branchport 14418
Itaska (Broome) *mail* Whitney Point 13862
Ithaca (Tompkins) 1485 +
Ithaca College (Tompkins) 14850
Ithaca Junction (Cayuga) (part of Auburn) 13021
Ivory (Chautauqua) *mail* Frewsburg 14738

J

Jacksonburg (Herkimer) *mail* Mohawk 13407
Jackson Corners (Dutchess) *mail* Red Hook 12571
Jackson Heights (Queens) *mail* Flushing 11372 (part of New York City)
Jackson Summit (Fulton) *mail* Mayfield 12117
Jacksonville (Onondaga) *mail* Phoenix 13135
Jacksonville (Tompkins) 14854
Jacks Reef (Onondaga) *mail* Memphis 13112
Jamaica (Queens) 114 + (part of New York City)
Jamaica Estates (Queens) (part of New York City)
Jamaica Hills (Queens) (part of New York City)
James A Farley (New York) 10116 (part of New York City)
Jamesport (Suffolk) 11947
Jamestown (Chautauqua) 1470 +
Jamesville (Onondaga) 13078
Jamison Road (Erie) 14059
Janesville (Schoharie) *mail* Hyndsville 13356
Jasper (Steuben) 14855
Java Center (Wyoming) 14082
Java Lake, East Java (Wyoming) *mail* Arcade 14009
Java Village (Wyoming) 14083Jay (Essex) 12941
Jeddo (Orleans) *mail* Medina 13103
Jefferson, Jefferson Heights (Greene) *mail* Catskill 12414
Jefferson (Schoharie) 12093
Jefferson Park (Jefferson) *mail* Woodville 13698
Jefferson Valley (Westchester) 10535
Jeffersonville (Sullivan) 12748
Jenksville (Tioga) *mail* Berkshire 13736
Jericho (Clinton) *mail* Altona 12910
Jericho (Nassau) 11753
Jericho (Suffolk) (part of East Hampton) 11937
Jerome Avenue (Bronx) 10468 (part of New York City)
Jerome Park (Bronx) (part of New York City)
Jersey Colony (Suffolk) *mail* Southold 11971
Jerusalem Corners, East Evans (Erie) *mail* Derby 14047
Jewell, West Vienna (Oneida) *mail* Cleveland 13042
Jewett (Greene) 12444
Jewett Center (Greene) *mail* Hunter 12442
Jewettville (Erie) *mail* West Falls 14170
Jewettville (Jefferson) *mail* Sackets Harbor 13685
Joeindian (St. Lawrence) *mail* Parishville 13672
John F. Kennedy International Airport (Queens) 11430 (part of New York City)
Johnsburg (Warren) 12843
Johnson (Orange) 10933
Johnsonburg (Wyoming) 14084
Johnson City (Broome) 13790
Johnson Creek (Niagara) *mail* Gasport 14067 and Middleport 14105
Johnsonville (Rensselaer) 12094
Johnstown (Fulton) 12095
Jones Beach (Onondaga) *mail* Skaneateles 13152
Jones Point (Onondaga) *mail* Jordan 13080
Jones Point (Rockland) *mail* Tompkins Cove 10986
Jonesville (Saratoga) 12098
Jordan (Onondaga) 13080
Jordanville (Herkimer) 13361
Junction Boulevard (Queens) 11372 (part of New York City)
Junius, West Junius (Ontario)

K

Kabob (Chautauqua) *mail* Sinclairville 14782
Kaisertown (Orange) *mail* Montgomery 12549
Kanona (Steuben) 14856
Karlsfeld (Albany) *mail* Albany 12228
Karner (Albany) *mail* Albany 12205
Kashong (Ontario) *mail* Geneva 14456
Kasoag (Oswego) *mail* Altmar 13302
Katonah (Westchester) 10536
Katsbaan (Ulster) *mail* Saugerties 12497
Kattelville (Broome) *mail* Binghamton 13901
Kattskill Bay (Warren) 12844
Kauneonga Lake, North White Lake (Sullivan) 12749
Kaydeross Park (Saratoga) *mail* Saratoga Springs 12866 (part of Saratoga Springs)
Kayuta (Oneida) *mail* Forestport 13338
Kecks Center (Fulton) *mail* Johnstown 12095
Keefers Corners (Albany) *mail* Feura Bush 12067
Keene (Essex) 12942
Keene Valley (Essex) 12943
Keeney (Cortland) *mail* Cuyler 13050
Keeseville (Essex and Clinton) 129 +
Kelleys (Schenectady) *mail* Duanesburg 12056
Kellogg (Erie)
Kelloggsville (Cayuga) *mail* Moravia 13118
Kelly Corners, Kellys Corners (Delaware) 12445
Kelsey, Summer Camp (Delaware)
Kempton (Franklin) *mail* Malone 12953
Kendaia (Seneca) Romulus 14541
Kendall Mills (Orleans) *mail* Holley 14470 and Kendall 14476
Kenilworth (Erie) *mail* Buffalo 14223
Kenilworth (Nassau) (part of Kings Point) 11024
Kenmore (Erie) 14217
Kennedy (Chautauqua) 14747
Kennedy Corner (Tompkins) *mail* Ithaca 14850
Kenney (Allegany) *mail* Canaseraga 14822
Kenoza Lake (Sullivan) 12750
Kensington (Erie) 14215 (part of Buffalo)
Kensington (Kings) 11218 (part of New York City)

Kensington (Nassau) *mail* Great Neck 11021
Kent (Orleans) 14477
Kent Cliffs (Putnam) *mail* Carmel 10512
Kents Corners (St. Lawrence) *mail* Richville 13681
Kenwood (Albany) *mail* Albany 12202
Kenwood (Madison) 13421 (part of Oneida)
Kenyonville (Orleans) *mail* Waterport 14571
Kerhonkson (Ulster) 12446
Kerley Corners (Dutchess) *mail* Red Hook 12571
Kernan (Oneida) 13501 (part of Utica)
Ketchums Corner (Saratoga) *mail* Stillwater 12170
Ketchumville (Tioga) *mail* Berkshire 13736 and Newark Valley 13811
Keuka (Steuben) *mail* Dundee 14837 and Hammondsport 14840
Keuka Park (Yates) 14478
Kew Gardens (Queens) 11415 (part of New York City)
Kew Gardens Hills (Queens) (part of New York City)
Kiamesha Lake (Sullivan) 12751
Kiantone (Chautauqua) *mail* Jamestown 14701
Kidders (Seneca) *mail* Interlake 14847
Killawog (Broome) 13794
Kill Buck (Cattaraugus) 14748
Kimball Stand (Chautauqua) *mail* Jamestown 14701
Kinderhook (Columbia) 12106
King Ferry (Cayuga) 13081
Kings (Saratoga)
Kingsbridge (Bronx) 10463 (part of New York City)
Kingsbridge Heights (Bronx) (part of New York City)
Kings Corners (Seneca) *mail* Romulus 14541
Kings Ferry (Cayuga) *mail* King Ferry 13081
Kings Highway (Kings) (part of New York City)
Kings Park (Suffolk) 11754
Kings Point (Nassau) 11024
Kings Settlement (Chenango) *mail* Norwich 13815
Kings Station (Saratoga) *mail* Gansevoort 12831
Kingston (Ulster) 1240 +
Kingstown (Suffolk) *mail* East Hampton 11937
Kingsway (Kings) 11229 (part of New York City)
Kipps (Orange) *mail* Goshen 10924
Kirk (Chenango) *mail* South Plymouth 13844
Kirkland (Oneida) *mail* Clinton 13323
Kirkville (Onondaga) 13082
Kirkwood (Broome) 13792
Kirschnerville (Lewis) *mail* Croghan 13327
Kiskatom (Greene) *mail* Catskill 12414
Kismet (Suffolk) 11706
Kitchawan (Westchester) *mail* Ossining 10562
Knapp Creek (Cattaraugus) 14749
Knapps (St. Lawrence) *mail* Norwood 13668
Knickerbocker (New York) 10002 (part of New York City)
Knights Creek (Allegany) *mail* Scio 14880
Knowelhurst (Warren) *mail* Stony Creek 12878
Knowlesville (Orleans) 14479
Knowlesville Station (Orleans)
Knox (Albany) 12107
Knoxboro (Oneida) 13362
Komar Park (Saratoga) *mail* Ballston Lake 12019
Kortright (Delaware) *mail* Bloomville 13739
Kortright Center (Delaware) *mail* Bloomville 13739
Kossuth (Allegany) *mail* Bolivar 14715
Kringsbush (Fulton) *mail* Saint Johnsville 13452
Kripplebush (Ulster) *mail* Stone Ridge 12484
Krumville (Ulster) 12447
Kuckville (Orleans) *mail* Waterport 14571
Kuneytown (Seneca) *mail* Seneca Falls 13148
Kyserike (Ulster) *mail* High Falls 12440

L

Lackawanna (Erie) 14218
Lacona (Oswego) 13083
Laconia (Bronx) (part of New York City)
Ladentown (Rockland) *mail* Pomona 10970
Ladleton (Ulster) *mail* Claryville 12725
LaFargeville, Lafargeville (Jefferson) 13656
LaFayette (Onondaga) 13084
Lafayetteville (Dutchess) *mail* Red Hook 12571 and Stanfordville 12581
Lagrange (Wyoming) (Covington and Perry) *mail* Pavilion 14525
Lagrangeville (Dutchess) 12540
LaGuardia Airport (Queens) 11371 (part of New York City)
Laidlaw (Cattaraugus) *mail* Franklinville 14737
Lairdsville (Oneida) *mail* Clinton 13323
Lake, Lime Lake (Cattaraugus) *mail* Delevan 14042 and Machais 14101
Lake (Orange) *mail* Warwick 10990
Lake Bluff (Wayne) *mail* Wolcott 14590
Lake Bonaparte, Bonaparte (Lewis) *mail* Harrisville 13648
Lake Carmel (Putnam) 10512
Lake Clear, Lake Clear Junction (Franklin) 12945
Lake Colby, Lake Colbey (Franklin) *mail* Saranac Lake 12983
Lake Como (Cayuga) *mail* Cortland 13045
Lake Delaware (Delaware) *mail* Delhi 13753
Lake Delta Aera (Oneida) *mail* Rome 13440
Lake Erie Beach (Erie) *mail* Angola 14006
Lake Gardens (Putnam) *mail* Mahopac 10541
Lake George (Warren) 12845
Lake Grove (Suffolk) 11755
Lake Hill (Ulster) 12448
Lake Huntington (Sullivan) 12752
Lakehurst (Westchester) 10595
Lake Katonah (Westchester) *mail* Katonah 10536
Lake Katrine (Ulster) 12449
Lakeland (Onondaga) *mail* Solvay 13209
Lakeland (Suffolk) 11779
Lake Lincolndale (Westchester) *mail* Mohopac 10541 and Lincolndale 10540
Lake Lucille (Rockland) 10956
Lake Luzerne, Luzerne (Warren) 12846
Lake Mohopac (Putnam) 10541
Lake Minnewaska (Ulster) 12561
Lakemont (Yates) 14857
Lake Osceola (Westchester) 10535
Lake Osiris Colony (Orange) *mail* Walden 12586
Lake Panamoka (Suffolk) *mail* Wading River 11792
Lake Peekskill (Putnam) 10537
Lake Placid (Essex) 12946
Lake Placid Club (Essex) 12946 (part of Lake Placid)
Lake Pleasant (Hamilton) 12108
Lakeport (Madison) *mail* Chittenango 13037
Lake Purdy (Westchester) *mail* Somers 10589
Lake Ridge (Tompkins) *mail* Ludlowville 14862
Lake Ronkonkoma (Suffolk) 11779
Lake Ronkonkoma Heights (Suffolk) 11779
Lake Secor (Putnam) *mail* Mahopac 10541
Lakeside (Onondaga) *mail* Solvay 13209
Lakeside (Wayne) *mail* Ontario 14519
Lakeside Park (Albany) 12205
Lakeside Park (Orleans) *mail* Waterport 14571
Lake Success (Nassau) 11040
Lake View (Erie) 14085
Lakeview, Lake View (Nassau) 11552
Lakeview (Oswego) *mail* Lycoming 13093 and Oswego 13126
Lakeville (Livingston) 14480
Lakeville (Nassau) (part of Lake Success) 11040
Lakeville Estates (Nassau) 11040
Lakewood (Chautauqua) 14750
Lakewood (Sullivan) *mail* Roscoe 12776
Lamberton (Chautauqua) *mail* Fredonia 14063
Lambs Corners (Albany) *mail* Greenville 12083
Lamont (Wyoming) *mail* Castile 14427
Lamson (Onondaga) *mail* Phoenix 13135
Lancaster (Erie) 14086
Landia (Nassau)
Lanesville (Greene) 12450
Langdon (Broome) 13795
Langdon Corners (St. Lawrence) *mail* Canton 13617
Langford (Erie) *mail* Eden 14057 and North Collins 14111
Lansing (Oswego) *mail* Oswego 13126
Lansingburgh (Rensselaer) 12182 (part of Troy)
Lansing Station (Tompkins) *mail* Ludlowville 14862
Lansingville (Tompkins) *mail* Ludlowville 14862
Laona (Chautauqua) *mail* Fredonia 14063
Lapala (Ulster) *mail* Kingston 12401
Laphams Mills, Lapham (Clinton) *mail* Peru 12972
Lapla (Ulster) *mail* Kingston 12401
Larchmont* (Westchester) 10538
Larchmont Gardens (Westchester) (part of Larchmont) 10538
Larchmont Manor (Westchester) (part of Larchmont) 10538
Larchmont North (Westchester) *mail* Larchmont 10538
La Salle (Niagara) 14304 (part of Niagara Falls)
Lassellsville (Fulton) *mail* Saint Johnsville 13452
Latham (Albany) 12110
Lathams Corners (Chenango) *mail* South New Berlin 13843
Lattingtown (Nassau) *mail* Locust Valley 11560
Lattintown (Ulster) *mail* Marlboro 12542
Laughing Waters (Suffolk) *mail* Southold 11971
Laurel (Suffolk) 11948
Laurel Hill (Queens) (part of New York City)
Laurel Hollow (Nassau) *mail* Syosset 11791
Laurelton (Monroe) (part of Irondequoit) 14617
Laurelton (Queens) *mail* Jamaica 11431 (part of New York City)
Laurens (Otsego) 13796
Lava (Sullivan) *mail* Narrowsburg 12764
Lawrence (Nassau) 11559
Lawrence Beach (Nassau) (part of Lawrence) 11559
Lawrence Park (Westchester) (part of Yonkers)
Lawrenceville, sta. (Steuben) 12949
Lawtons (Erie) 14091
Lawyersville (Schoharie) 12113
Lebanon (Madison) 13085
Lebanon Center (Madison) *mail* Earlville 13332
Lebanon Springs (Columbia) 12114
Ledger Corners (Clinton) *mail* Ellenburg Depot 12935
Ledyard (Cayuga) *mail* King Ferry 13081
Lee (Oneida) *mail* Taberg 13471
Lee Center (Oneida) 13363
Leeds (Greene) 12451
Leedsville (Dutchess) *mail* Amenia 12501
Lees (Washington) *mail* Johnsonville 12094
Leesville (Schoharie) *mail* Sharon Springs 13459
Lefever Falls (Ulster) *mail* Rosendale 12472
Lefferts (Kings) 11225 (part of New York City)
Lefrak City (Queens) (part of New York City)
Leigh Valley Junction (Seneca)
Leibhardt (Ulster) *mail* Accord 12404
Leicester (Livingston) 14481
Lemoyne Heights (Onondaga) 13214
Lena (Otsego) *mail* Mount Vision 13810
Lenox (Madison) *mail* Canastota 13032
Lenox Avenue (Chemung) *mail* Elmira 14903
Lenox Basin (Madison) *mail* Canastota 13032
Lenox Furnace (Madison) *mail* Canastota 13032
Lenox Hill (New York) 10021 (part of New York City)
Lenox Park (Ontario) *mail* Geneva 14456
Leon (Cattaraugus) 14751
Leonardsville (Madison) 13364
Leonta (Delaware) *mail* Treadwell 13846
Le Roy (Genesee) 14482
Levanna (Cayuga) *mail* Aurora 13026
Levant (Chautauqua) *mail* Falconer 14733
Levittown (Nassau) 11765
Lewbeach (Sullivan) 12753

* Some Larchmont addresses are within the city of New Rochelle. See Publication 634.

Lewis (Essex) 12950
Lewis Corners (Oswego) *mail* Oswego 13126
Lewiston (Niagara) 14092
Lewiston Heights (Niagara) (part of Lewiston) 14092
Lewiston Manor (Onondaga) *mail* Syracuse 13224
Lexington (Greene) 12452
Liberty (Sullivan) 12754
Liberty Gardens (Oneida) (part of Rome) 13440
Liberty Island (New York) (part of New York City)
Libertypole (Livingston) *mail* Springwater 14560
Libertyville (Ulster) *mail* New Paltz 12561
Lido Beach (Nassau) *mail* Long Beach 11561
Light House Point (Chautauqua) *mail* Mayville 14757
Lily Dale (Chautauqua) 14752
Lima (Livingston) 14485
Lime Lake (Cattaraugus) *mail* Delevan 14042
Limerick (Jefferson) 13657
Lime Rock (Genesee) *mail* Le Roy 14482
Limestone (Cattaraugus) 14753
Limestreet (Greene) *mail* Catskill 12414
Lincklaen (Chenango) *mail* De Ruyter 13052
Lincklaen Center (Chenango) *mail* De Ruyter 13052
Lincoln (Wayne) *mail* Macedon 14502
Lincoln (Westchester) (part of Yonkers)
Lincolndale (Westchester) 10540
Lincoln Park (Erie) 14223
Lincoln Park (Ulster) *mail* Kingston 12401
Lincoln Square (New York) (part of New York city)
Lincolnton (New York) 10037 (part of New York City)
Lindbergh Court (Albany) 12205
Lindberg Lawns (Onondaga) *mail* Solvay 13209
Linden (Genesee) *mail* East Bethany 14054
Linden Hill (Queens) 11354 (part of New York City)
Lindenhurst (Suffolk) 11757
Lindenwood (Queens) (part of New York City)
Lindley (Steuben) 14858
Linlithgo (Columbia) *mail* Germantown 12526
Linwood (Livingston) 14486
Lisbon (St. Lawrence) 13658
Lishakill (Albany) *mail* Albany 12205
Lisle (Broome) 13797
Lithgow (Dutchess) *mail* Millbrook 12545
Little America (Oswego) *mail* Orwell 13426
Little Bow (St. Lawrence) *mail* Gouverneur 13642
Little Britain (Orange) *mail* Rock Tavern 12575
Little Canada (Genesee) *mail* East Bethany 14054
Little Falls (Herkimer) 13365
Little France (Oswego) *mail* Central Square 13036 and Mallory 13103
Little Genesee (Allegany) 14754
Little Italy (New York) (part of New York City)
Little Neck (Queens) 11363 (part of New York City)
Little Utica (Onondaga) *mail* Phoenix 13135
Little Valley (Cattaraugus) 14755
Littleville (Ontario) *mail* Canandaigua 14424
Little York (Cortland) 13087
Liverpool (Onondaga) 1308 +
Liverpool Heights (Onondaga) *mail* Liverpool 13088
Livingston (Columbia) 12541
Livingston Manor (Richmond) (part of New York City)
Livingston Manor (Sullivan) 12758
Livingstonville (Schoharie) *mail* Middleburg 12122
Livonia (Livingston) 14487
Livonia Center (Livingston) 14488
Lloyd (Ulster) *mail* 12528
Lloyd Harbor (Suffolk) *mail* Huntigton 11743
Loch Muller (Essex) *mail* Olmstedville 12857
Loch Sheldrake (Sullivan) 12759
Lock Berlin (Wayne) *mail* Lyons 14489
Locke (Cayuga) 13092
Lockport (Niagara) 1409 +
Lockport Junction (Niagara)
Locksley Park (Erie) *mail* Hamburg 14075
Lockwood (Tioga) 14859
Locust Grove (Lewis) *mail* Boonville 13309
Locust Grove (Nassau) *mail* Syosset 11791
Locust Manor (Queens) *mail* Jamaica 11431 (part of New York City)
Locust Valley (Nassau) 11560
Locustwood (Nassau) 11003
Lodi (Seneca) 14860
Lodi Center (Seneca) *mail* Lodi 14860
Lodi Point (Seneca) *mail* Lodi 14860
Lodi Station (Seneca)
Loehmanns Plaza (Monroe) (part of Rochester)
Logan (Schuyler) *mail* Burdett 14818
Lomand Shore (Orleans) *mail* Kendall 14476
Lombard (Chautauqua) *mail* Ripley 14475
Lomontville (Ulster) *mail* Kingston 12401
London Terrace (New York) 10011 (part of New York City)
Lonelyville (Suffolk) *mail* Fair Harbor 11734
Long Beach (Nassau) 11561
Long Beach (Onondaga) *mail* Solvay 13209
Long Beach Manor (Onondaga) *mail* Liverpool 13088
Longbow (St. Lawrence) *mail* South Colton 13687
Long Bridge (Onondaga) *mail* Skaneateles Falls 13153
Long Eddy (Sullivan) 12760
Long Island City (Queens) 1110 + (part of New York City)
Long Lake (Hamilton) 12847
Long Point (Livingston) *mail* Geneseo 14454
Long View (Chautauqua) *mail* Ashville 14710
Longwood (Bronx) 10459 (part of New York City)
Loomis (Delaware) *mail* Walton 13856
Loomis (Sullivan) *mail* Liberty 12754
Loomises (Chautauqua) *mail* Ashville 14710
Loon Lake (Franklin) 12951
Loon Lake Junction (Franklin) 12951
Lordville (Delaware) *mail* Hancock 13783
Lorenz Park (Columbia) *mail* Hudson 12534
Lorings (Cortland) *mail* Cortland 13045
Lorraine (Jefferson) 13659
Lost Valley (Montgomery) *mail* Amsterdam 12010
Lotville (Fulton) *mail* Dolgeville 13329
Loudon Heights (Albany) 12211
Loudonville (Albany) 12211
Louisville (St. Lawrence) *mail* Raymondville 13678
Lounsberry (Tioga) *mail* Nichols 13812
Lovetts Corners (Monroe) *see* East Penfield
Lowell (Oneida) *mail* Rome 13440
Lower Cincinnatus (Cortland) *mail* Cincinnatus 13040
Lower East Side (New York) (part of New York City)
Lower Genegantslet Corner (Chenango) *mail* Greene 13778
Lower Oswegatchis (St. Lawrence) *mail* Oswegatchie 13670
Lowerre (Westchester) (part of Yonkers)
Lower Rotterdam (Schenectady) *mail* Schenectady 12306
Low Hampton (Washington) *mail* Fair Haven VT 05743
Lowman (Chemung) 14861
Lowville (Lewis) 13367
Loyd (Ulster) *mail* Highland 12528
Ludingtonville (Putnam) *mail* Holmes 12531
Ludlow (Westchester) (part of Yonkers)
Ludlowville (Tompkins) 14862
Luther (Rensselaer) *mail* East Greenbush 12061
Lutheranville (Schoharie) *mail* East Worcester 12064
Lycoming (Oswego) 13093
Lyell (Monroe) 14606 (part of Rochester)
Lykers (Montgomery) *mail* Sprakers 12166
Lynbrook (Nassau) 11563
Lyndon (Onondaga) *mail* Fayetteville 13066
Lyndonville (Orleans) 14098
Lynelle Meadows (Onondaga) *mail* Liverpool 13088
Lynwood Estates (Albany) *mail* Schenectady 12303
Lyon Mountain (Clinton) 1295 +
Lyons (Wayne) 14489
Lyons Corners (Allegany) *mail* Black Creek 14714
Lyonsdale (Lewis) *mail* Lyons Falls 13368
Lyons Falls (Lewis) 13368
Lyonsville (Ulster) *mail* Accord 12404
Lysander (Onondaga) 13094

M

Mabbettsville (Dutchess) *mail* Millbrook 12545
McClure (Broome) *mail* Deposit 13754
McColloms (Franklin) *mail* Paul Smiths 12970
McConnellsville (Oneida) 13401
McCormack Corners (Albany) *mail* Schenectady 12303
MacDonnell Heights (Dutchess) *mail* Poughkeepsie 12603
McDonough (Chenango) 13801
MacDoughall (Seneca) 14501
Macedon (Wayne) 14502
Macedon Center (Wayne) *mail* Macedon 14502
McEwens Corners (St. Lawrence) *mail* North Lawrence 12967
McGraw (Cortland) 13101
Machias (Cattaraugus) 14101
Machias Junction (Cattaraugus) *mail* Machias 14101
Machias Station (Cattaraugus) *mail* Machias 14101
McIntyre (Dutchess) *mail* Stanfordville 12581
McKeever (Herkimer) *mail* Otter Lake 13427
Mackey (Schoharie) *mail* Gilboa 12076
McKinley (Montgomery) *mail* Palatine Bridge 13428
McKinneys (Tompkins) *mail* Ithaca 14850
McKinstry Hollow (Cattaraugus) *mail* Delevan 14042
McKnownville (Albany) 12203
McLean (Tompkins) 13102
McLean Heights (Westchester) (part of Yonkers)
McNalls (Niagara) *mail* Gasport 14067
McPherson (Livingston) *mail* Livonia 14487
Madison (Madison) 13402
Madison Barracks (Jefferson) (part of Sackets Harbor) 13685
Madision Center (Madison) *mail* Madison 13402
Madison Square (New York) 10159 (part of New York City)
Madrid (St. Lawrence) 13660
Madrid Springs (St. Lawrence) 13660
Magee (Seneca) *mail* Waterloo 13165
Magnolia (Chautauqua) *mail* Mayville 14757
Mahopac (Putnam) 10541
Mahopac Falls (Putnam) 10542
Mahopac Hills (Putnam) 10541
Mahopac Old Village (Putnam) 10541
Mahopac Point (Putnam) 10541
Mahopac Ridge (Putnam) 10541
Maidstone Park (Suffolk) *mail* East Hampton 11937
Maine (Broome) 13802
Maine-Mill (Erie) 14221 (part of Williamsville)
Malba (Queens) (part of New York City)
Malden Bridge (Columbia) 12115
Malden-on-Hudson (Ulster) 12453
Mall, South Shore Mall Shopping Center (Suffolk) 11706
Mallory (Oswego) 13103
Malone (Franklin) 12953
Malta (Saratoga) *mail* Ballston Spa 12020
Malta Ridge (Saratoga) *mail* Ballston Spa 12020
Maltaville (Saratoga) *mail* Mechanicville 12118
Maltbie Heights (Cattaraugus) *mail* Gowanda 14070
Malverne (Nassau) 11565
Malvic Manor (Onondaga) *mail* Liverpool 13088
Mamakating Park (Sullivan) *mail* Wurtsboro 12790
Mamaroneck (Westchester) 10543
Manchester (Ontario) 14504
Manchester Bridge (Dutchess) *mail* Poughkeepsie 12603
Manchester Center, Coonsville (Ontario) *mail* Shortsville 14548
Mandana (Onondaga) *mail* Skaneateles 13152
Manhasset (Nassau) 11030
Manhasset Hills (Nassau) 11040 (part of New Hyde Park)
Manhattan (New York) (part of New York City)
Manhattan Beach (Kings) (part of New York City)
Manhattan Park (Westchester) (part of White Plains)

Manhattan State Hospital (New York) *see* Ward's Island (part of New York City)
Manhattanville (New York) 10027 (part of New York City)
Manhattanville College (Westchester) 10577 (part of Harrison)
Manheim Center (Herkimer) *mail* Little Falls 13365
Manitou (Putnam) *mail* Garrison 10524
Manitou Beach (Monroe) *mail* Hilton 14468
Manlius (Onondaga) 13104
Manningville (Broome) *mail* Lisle 13797
Mannsville (Jefferson) 13661
Mannville (Albany) *mail* Watervliet 12189
Manny Corners (Montgomery) *mail* Amsterdam 12010
Manorhaven (Nassau) *mail* Pt. Washington 11050
Manor Kill (Schoharie) *mail* Gilboa 12076
Manorville (Suffolk) 11949
Manorville (Ulster) *mail* Saugerties 12477
Mapes (Allegany) *mail* Wellsville 14895
Mapes Corners (Orange) *mail* Middletown 10940
Maple Beach (Livingston) *mail* Conesus 14435
Maplecrest (Greene) 12454
Mapledale (Uslter) *mail* Arkville 12406
Maple Grove (Hamilton) *mail* Northville 12134
Maple Grove (Otsego) *mail* Morris 13808
Maple Hill (Ulster) *mail* Kingston 12401
Maplehurst (Cattaraugus) *mail* Hinsdale 14743
Maple Lane (Ontario) *mail* Stanley 14561
Maple Point (Chautauqua) *mail* Ashville 14710
Maples (Cattaragus) *mail* Little Valley 14755
Maple Springs (Chautauqua) 14756
Mapleton (Cayuga) *mail* Auburn 13021
Mapleton (Kings) (part of New York City)
Mapletown (Montgomery) *mail* Canajoharie 13317
Maple Valley (Otsego) *mail* Westford 13448
Maple View (Oswego) 13107
Maplewood (Albany) *mail* Watervliet 12189
Maplewood (Monroe)
Maplewood (Sullivan) *mail* Monticello 12701
Maplewood (Westchester) (part of New Rochelle)
Marathon (Cortland) 13803
Marble Hill (Bronx) (part of New York City)
Marble Hill (New York) (part of New York City)
Marbletown (Ulster) *mail* Kingston 12401
Marbletown (Wayne) *mail* Newark 14513
Marcellus (Onondaga) 13108
Marcellus Falls (Onondaga) *mail* Marcellus 13108
Marcy, Marcy State Hospital (Oneida) 13403
Marengo (Wayne) *mail* Clyde 14433
Margaretville (Delaware) 12455
Mariaville (Schenectady) 12053
Marietta (Onondaga) 13110
Marilla (Erie) 14102
Marine Hospital (Richmond) *mail* Staten Island 10301 (part of New York City)
Marine Park (Kings) (part of New York City)
Mariner's Harbor (Richmond) 10303 (part of New York City)
Marion (Wayne) 14505
Mariposa (Chenango) *mail* South Otselic 13155
Market (Erie) 14202 (part of Buffalo)
Markhams (Cattaraugus) *mail* Gowanda 14070
Marlane Homes (Nassau) *mail* Massapequa Park 11762
Marlboro (Ulster) 12542
Malborough (Ulster)
Marquette (Erie) 14217
Marshall (Allegany) *mail* Belfast 14711
Marshfield (Erie) *mail* Lawtons 14091
Marshville (Montgomery) *mail* Canajohaire 13317
Marshville (St. Lawrence) *mail* Hermon 13652
Marthas Vineyard (Chautauqua) *mail* Bemus Point 14712
Martindale (Columbia)
Martindale Depot (Columbia) *mail* Craryvile 12521
Martinsburg (Lewis) 13404
Martinsville (Niagara) 14120
Martinsville (Wyoming) *mail* Warsaw 14569
Martisco (Onondaga) *mail* Marcellus 13108
Martville (Cayuga) 13111
Marvin (Chautauqua) *mail* Clymer 14724
Maryknoll (Westchester) 10545
Maryland (Otsego) 12116
Marymount (Westchester) 10591
Marysville (Onondaga) *mail* Skaneateles Falls 13153
Masonville (Delaware) 13804
Maspeth (Queens) 11378 (part of New York City)
Massapequa (Nassau) 11758
Massapequa Park (Nassau) 11762
Massawepie (St. Lawrence) 12986
Massena (St. Lawrence) 13662
Massena Center (St. Lawrence) *mail* Massena 13662
Masten Lake (Sullivan) *mail* Wurtsboro 12790
Mastic (Suffolk) 11950
Mastic Beach (Suffolk) 11951
Matinecock (Nassau) *mail* Locust Valley 11560
Mats Siding (Madison)
Matteawan (Dutchess) 12508
Matteawan State Hospital (Dutchess) 12508
Mattituck (Suffolk) 11952
Mattydale (Onondaga) 13211
Maybrook (Orange) 12543
Mayfield (Fulton) 12117
Maynard (Oneida) *mail* Marcy 13403
Mayville (Chautauqua) 14757
Maywood (Albany) *mail* Albany 12205
Meacham (Nassau) 11003
Meadowbrook (Orange) *mail* Newburgh 12550
Meadowdale (Albany) *mail* Altamont 12009
Meadowmere (Nassau) *see* Meadowmere Park
Meadowmere Park (Nassau) *mail* Lawrence 11559
Meadow Run (Erie) (part of Hamburg) 14075
Meads Creek (Schuyler and Steuben) *mail* Painted Post 14870
Mechanicstown (Orange) *mail* Middletown 10940
Mechanicville (Saratoga) 12118
Mecklenburg (Schuyler) 14863
Meco (Fulton) *mail* Gloversville 12078
Mecox (Suffolk) *mail* Bridgehampton 11932 and Water Mill 11976
Medford (Suffolk) 11763
Medford Station (Suffolk) *see* Medford
Medina (Orleans) 14103
Medusa (Albany) 12120
Medway (Greene) *mail* Climax 12042
Melcourt (Bronx) 10451 (part of New York City)
Mellenville (Columbia) 12544
Melrose (Bronx) (part of New York City)
Melrose (Rensselaer) 12121
Melrose Junction (Bronx) (part of New York City)
Melrose Park (Cayuga)
Melville (Suffolk) 11746
Memphis (Onondaga) 13112
Menands (Albany) 12204
Mendon (Monroe) 14506
Mendon Center (Monroe) *mail* Honeoye Falls 14472
Menteth Point (Ontario) *mail* Canandaigua 14424
Meredith (Delaware) 13805
Meridale (Delaware) 13806
Meridan (Cayuga) 13113
Merrick (Nassau) 11566
Merrickville (Delaware) *mail* Sidney Center 13839
Merriewold (Sullivan) *mail* Monticello 12701
Merriewold Lake (Orange) *mail* Monroe 10950
Merrifield (Cayuga) *mail* Scipio Center 13147
Merrill (Clinton) 12955
Merrillsville (Madison) *mail* Oneida 13421
Merriville (Franklin) 12951
Merriweather Campus (Nassau) 11548 (part of Brookville)
Mertensia (Ontario) *mail* Victor 14564
Messengers Bay (Madison) *mail* Canastota 13032
Messengerville (Cortland) *mail* Marathon 13803
Metropolitan (Kings) 11206 (part of New York City)
Mettacahonts (Ulster) *mail* Accord 12404
Mexico (Oswego) 13114
Middleburg (Schoharie) 12122
Middle Falls (Washington) 12848
Middlefield (Otsego) 13405
Middlefield Center (Otsego) *mail* Cherry Valley 13320 and Copperstown 13326
Middle Granville (Washington) 12849
Middle Grove (Saratoga) 12850
Middle Hope (Orange) 12550
Middle Island (Suffolk) 11953
Middleport (Madison) *mail* Hamilton 13346
Middleport (Niagara) 14105
Middlesex (Yates) 14507
Middletown (Orange) 1094 +
Middletown & Unionville Junction (Orange)
Middle Village (Otsego) *mail* East Springfield 13333
Middle Village (Queens) 11379 (part of New York City)
Middleville (Herkimer) 13406
Middleville (Suffolk) *mail* Northport 11768
Midland Beach (Richmond) 10306 (part of New York City)
Midtown (New York) 10018 (part of New York City)
Midtown Plaza (Monroe) 14604 (part of Rochester)
Midtown South (New York) (part of New York City)
Midway (Chemung) *mail* Millport 14864
Midwood (Kings) 11230 (part of New York City)
Mileses (Sullivan) 12761
Milestrip (Madison) *mail* Canastota 13032
Milford (Otsego) 13807
Milford Center (Otsego) *mail* Oneonta 13820
Mill Basin (Kings) (part of New York City)
Millbrook (Dutchess) 12545
Millen Bay (Jefferson) *mail* Cape Vincent 13618
Miller Field (Richmond) *mail* Staten Island 10301 (part of New York City)
Miller Place (Suffolk) 11764
Millers (Orleans) *mail* Lyndonville 14098
Millers Corners (Rensselaer) *mail* Nassau 12123
Millers Mills (Herkimer) *mail* West Winfield 13491
Millersport (Erie) *mail* East Amherst 14051
Millerton (Dutchess) 12546
Mill Grove (Cattaraugus) *mail* Portville 14770
Mill Hook (Ulster) *mail* Accord 12404
Mill Island (Kings) (part of New York City)
Mill Neck (Nassau) 11765
Mill Point (Montgomery) *mail* Amsterdam 12010
Millport (Chemung) 14864
Mills (Cortland) *see* Harford Mills
Millsburg (Orange) *mail* Johnson 10933
Mill Mills (Allegany) *mail* Fillmore 13745
Millville (Orleans) *mail* Medina 14103
Millwood (Westchester) 10546
Milo (Yates) *see* Milo Center
Milo Center (Yates) *mail* Penn Yan 14527
Milo Mills (Yates) *mail* Penn Yan 14527
Milton (Saratoga) *mail* Ballston Spa 12020
Milton (Ulster) 12547
Milton (Westchester) (part of Rye) 10580
Milton Center (Saratoga) *mail* Ballston Spa 12020
Mina (Chautauqua) *mail* Sherman 14781
Minaville (Montgomery) *mail* Amsterdam 12010
Mindenville (Montgomery) *mail* Fort Plain 13339
Mineola (Nassau) 11501
Mineral Springs (Schoharie) *mail* Cobleskill 12043
Miners (Clinton) *mail* Chazy 12921
Minerva (Essex) 12851
Minetto (Oswego) 13115
Mineville (Essex) 12956
Minisink Ford (Sullivan) *mail* Barryville 12719
Minklers Corners (St. Lawrence) *mail* Massena 13662

Minnehaha (Herkimer) *mail* Thendara 13472
Minoa (Onondaga) 13116
Mitchellsville (Steuben) *mail* Bath 14810
Mizzen Top (Dutchess) *mail* Pawling 12564
Model City (Niagara) 14107
Modena (Ulster) 12548
Modena Gardens (Ulster) 12548
Moffitsville (Clinton) *mail* Saranac 12981
Mohawk (Herkimer) 13407
Mohawk Gardens (Oneida) (part of Rome) 13440
Mohawk Hill (Lewis) *mail* Boonville 13309
Mohawk View (Albany) *mail* Cohoes 12047
Mohegan Heights (Westchester) (part of Yonkers)
Mohegan Lake (Westchester) 10547
Mohonk Lake (Ulster) 12561
Moira (Franklin) 12957
Molyneaux Corners (Niagara) *mail* Lockport 14094
Mombaccus (Ulster) *mail* Kerhonkson 12446
Mongaup (Sullivan) *mail* Sparrow Bush 12780
Mongaup Valley (Sullivan) 12762
Monroe (Orange) 10950
Monsey (Rockland) 10952
Monsey Heights (Rockland) 10952
Montario Point (Jefferson) *mail* Mannsville 13661
Montauk (Suffolk) 11954
Montauk Beach (Suffolk) 11954
Montcalm Landing (Essex) *mail* Ticonderoga 12833
Montclair Colony (Suffolk) 11964
Monterey (Schuyler) Orange, *mail* Beaver Dams 14812
Montezuma (Cayuga) 13117
Montgomery (Orange) 12549
Monticello (Sullivan) 12701
Montour Falls (Schuyler) 14865
Montrose (Westchester) 10548
Montville (Cayuga) *mail* Moravia 13118
Moody (Franklin) *mail* Tupper Lake 12986
Mooers (Clinton) 12958
Mooers Forks (Clinton) 12959
Moores Mill (Dutchess) *mail* Pleasant Valley 12569
Moose River (Lewis) *mail* Otter Lake 13427
Moravia (Cauyga) 13118
Morehouse (Hamilton)
Morehouseville (Hamilton) *mail* Cold Brook 13324
Moreland (Schuyler) *mail* Beaver Dams 14812
Moreland Station (Schuyler) *mail* Watkins Glen 14891
Morey Park (Rensselaer) *mail* Nassau 12123
Morgan (New York) 10001 (part of New York City)
Morgan Hill (Ulster) *mail* Kingston 12401
Morganville (Genesee) *mail* Stafford 14143
Moriah (Essex) 12960
Moriah Center (Essex) 12961
Moriches (Suffolk) 11955
Morley (St. Lawrence) 13617
Morningside (New York) 10026 (part of New York City)
Morningside Heights (New York) (part of New York City)
Morris (Otsego) 13808
Morrisania (Bronx) 10456 (part of New York City)
Morris Heights (Bronx) 10453 (part of New York City)
Morrison Heights (Orange) *mail* Montgomery 12549
Morrisonville (Clinton) 12962
Morris Park (Bronx) 10461 (part of New York City)
Morris Park (Queens) *mail* Jamaica 11431 (part of New York City)
Morristown (St. Lawrence) 13664
Morrisville (Madison) 13408
Morrisville Station (Madison) *mail* Morrisville 13408
Mortimer (Monroe)
Morton (Orleans) 14508
Moscow Hill (Madison) *mail* Hubbardsville 13355
Mosherville (Saratoga) *mail* Galway 12074
Mosholu (Bronx) 10467 (part of New York City)
Mosquito Point (Greene) *mail* Prattsville 12468
Mossyglen (Steuben) (part of Corning)
Mott Haven (Bronx) 10454 (part of New York City)
Mottville (Onondaga) 13119
Mountain Dale (Sullivan) 12763
Mountain Lodge (Orange) *mail* Monroe 10950
Mountain View (Franklin) 12963
Mountainville (Orange) 10953
Mount Airy (Westhcester) 10520
Mount Arab (St. Lawrence) *mail* Conifer 12925
Mount Carmel (Bronx) 10458 (part of New York City)
Mount Eden (Bronx) (part of New York City)
Mount Eve (Orange) *mail* Goshen 10924
Mount Hope (Bronx) (part of New York City)
Mount Hope (Orange) *mail* Middletown 10940
Mount Hope (Westchester) 10706
Mount Ivy (Rockland) *mail* Pomona 10970
Mount Kisco (Westchester) 10549
Mount Loretto (Richmond) *mail* Prince Bay 10309 (part of New York City)
Mount McGregor (Saratoga) *mail* Wilton 12866
Mount Marion (Ulster) 12456
Mount Morris (Livingston) 14510
Mount Pleasant (Oswego) *mail* Fulton 13069
Mount Pleasant (Schenectady)
Mount Pleasant (Ulster) 12457
Mount Pleasant (Westchester)
Mount Prosper (Sullivan) *mail* Wurtsboro 12790
Mount Roderick (Cortland) *mail* East Freetown 13055
Mount Ross (Dutchess) *mail* Pine Plains 12567
Mount St. Vincent (Bronx) (part of New York City)
Mount Sinai (Suffolk) 11766
Mount Tremper (Ulster) 12457
Mount Upton (Chenango) 13809
Mount Vernon (Erie) *mail* Hamburg 14075
Mount Vernon (Westchester) 1055 +
Mount Vision (Otsego) 13810
Mud Mills (Wayne) *mail* Newark 14513
Mud Settlement (Oswego) *mail* West Monroe 13167
Muitzeskill (Rensselaer) *mail* Schodack Landing 12156
Mumford (Monroe) 14511
Mundale (Delaware) *mail* Walton 13856
Mungers Corners (Oswego) *mail* Fulton 13069
Municipal Building (Kings) 11201 (part of New York City)
Munnsville (Madison) 13409
Munsey Park (Nassau) *mail* Manhasset 11030
Munsons Corners (Cortland) *mail* Cortland 13045
Murdochs Crossing (Orleans) *mail* Lyndonville 14098
Murray (Orleans) *mail* Holley 14470
Murray Hill (New York) 10156 (part of New York City)
Murray Hill (Westchester) (part of Scarsdale)
Murray Isle (Jefferson) 13624
Muttontown (Nassau) *mail* Syosset 11791
Mycenae (Onondaga) *mail* Fayetteville 13066
Myers (Tompkins) 14866
Myers Center (Dutchess) *mail* Wappingers Falls 12590

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Nanticoke (Broome) *mail* Maine 13802
Nanuet (Rockland) 10954
Napanoch (Ulster) 12458
Napeague (Suffolk) *mail* Amagansett 11930
Naples (Ontario) 14512
Napoli (Cattaraugus) *mail* Little Valley 14755
Narrowsburg (Sullivan) 12764
Nashville (Chautauqaua) *mail* Forestville 14062
Nashville (Niagara) *mail* North Tonawanda 14120
Nassau (Rensselaer) 12123
Nassau (Richmond) (part of New York City)
Nassau Boulevard (Nassau)
Nassau Farms (Suffolk) *mail* Cutchogue 11935
Nassau Point (Suffolk) *mail* Cutchogue 11935
Nassau Shores (Nassau) *mail* Massapequa 11758
National Homes (Chemung) *mail* Horseheads 14845
Natural Bridge (Jefferson) 13665
Natural Bridge Station (Lewis)
Natural Dam (St. Lawrence) *mail* Gouverneur 13642
Naumburg (Lewis) *mail* Castorland 13620
Nauraushaun (Rockland) 10965
Naval Hospital (Queens) 11425 (part of New York City)
Navarino (Onondaga) *mail* Marcellus 13108
Nedrow (Onondaga) 13120
Nelliston (Montgomery) 13410
Nelson (Madison) *mail* Cazenovia 13035
Nelsonville (Putnam) 10516
Nepera Park (Westchester) (part of Yonkers)
Neponsit (Queens) *mail* Far Rockaway 11694 (part of New York City)
Nepperhan (Westchester) (part of Yonkers)
Nesconset (Suffolk) 11767
Netherwood (Dutchess) *mail* Salt Point 12578
Neversink (Sullivan) 12765
Nevis (Columbia) *mail* Tivoli 12583
New Albion (Cattaraugus) *mail* Cattaraugus 14719
Newark (Wayne) 14513
Neward Valley (Tioga) 13811
New Baltimore (Greene) 12124
New Baltimore Station (Greene)
New Berlin (Chenango) 13411
New Berlin Junction (Chenango) *mail* Bainbridge 13733
New Boston (Lewis) *mail* Copenhagen 13626
New Bremen (Lewis)
New Brighton (Richmond) *mail* Staten Island 10310 (part of New York City)
New Britian (Columbia) *mail* East Chatham 12060
Newburg (Wyoming) *mail* Silver Springs 14550
Newburgh (Orange) 1255 +
Newburgh Junction (Orange)
New Cassel (Nassau) *mail* Westbury 11590
New Castle (Westchester) *mail* Chappaugua 10514
New City (Rockland) 10956
New City Junction (Rockland)
New City Park (Rockland) 10956
Newcomb (Essex) 128 +
New Concord (Columbia) *mail* East Chatham 12060
New Dorp (Richmond) 10306 (part of New York City)
New Dorp Beach (Richmond) *mail* New Dorp 10306 (part of New York City)
New Ebenezer (Erie) (part of West Seneca) 14224
Neweiden (Sullian) *mail* Narrowsburg 12764
Newfane (Niagara) 14108
Newfield (Tompkins) 14867
Newfield Station (Tompkins)
New Hackensack (Dutchess) *mail* Wappingers Falls 12590
New Hamburg (Dutchess) 12560
New Hampton (Orange) 10958
New Hartford (Oneida) 13413
New Haven (Oswego) 13121
New Hempstead (Rockland) *mail* Spring Valley 10977
New Hope (Cayuga) *mail* Moravia 13118
New Hurley (Ulster) *mail* Wallkill 12589
New Hyde Park (Nassau) 1104 +
New Hyde Park (Queens) (part of New York City)
New Ireland (Broome) *mail* Binghamton 13905
New Kingston (Delaware) 12459
Newkirk (Fulton) *mail* Johnstown 12095
Newkirk (Kings) 11226 (part of New York City)
New Lebanon (Columbia) 12125
New Lebanon Center (Columbia) 12126
New Lisbon (Otsego) 13415
New London (Oneida) *mail* Rome 13440
New Lots (Kings) 11208 (part of New York City)
New Market (Niagara) 14301 (part of Niagara Falls)
New Milford (Orange) 10959
New Oregon (Erie) *mail* Eden 14057 and North Collins 14111
New Paltz (Ulster) 12561
Newport (Herkimer) 13416

Newport (Onondaga) 13164
New Rochelle* (Westchester) 1080 +
New Russia (Essex) 12964
New Salem (Albany) *mail* Voorheesville 12186
New Salem (Ulster) *mail* Kingston 12401
New Scotland (Albany) 12127
New Springville (Richmond) 10313 (part of New York City)
New Square (Rockland) *mail* Spring Valley 10977
New Suffolk (Suffolk) 11956
Newton-Abbott (Erie) *mail* Hamburg 14075
Newton Falls (St. Lawrence) 13666
Newton Hook (Columbia) *mail* Stuyvesant 12173
Newtonville (Albany) 12128
Newton (Erie) *mail* Lawtons 14091
Newton (Suffolk) 11946
New Utrecht (Kings) (part of New York City)
New Vernon (Orange) *mail* Middletown 10940
New Village (Suffolk) 11720
Newville (Herkimer) *mail* Little Falls 13365
New Windsor (Orange) 12550
New Windsor Center (Orange)
New Woodstock (Madison) 13122
New York City (New York) 10 + *see* explanation on inside front cover
New York Mills (Oneida) 13417
New York Mills Gardens (Oneida) *mail* Whitesboro 13492
New York Naval Air Station (Kings) *mail* Brooklyn 11234 (part of New York City)
Niagara Falls (Niagara) 1430 +
Niagara Junction (Erie)
Niagara Square (Erie) 14202
Niagara University (Niagara) 14109
Nichols (Steuben) *mail* Elkland PA 16920
Nichols (Tioga) 13812
Nichols Siding (Queens) (part of New York City)
Nicholville (St. Lawrence) 12965
Niets Crest (Chautauqua) *mail* Ashville 14710
Nile (Allegany) *mail* Friendship 14739
Niles (Cayuga) *mail* Skaneateles 13152
Nimmonsburg (Broome) *mail* Binghamton 13901
Nineveh (Broome) 13813
Nineveh Junction (Chenango) *mail* Afton 13730
Niobe (Chautauqua) 14758
Niskayuna (Schenectady) *mail* Schenectady 12309
Nissequogue (Suffolk) *mail* Saint James 11780
Niverville (Columbia) 12130
Nobleboro (Herkimer) *mail* Cold Brook 13324
NoHo (New York) (part of New York City)
Norfolk (St. Lawrence) 13667
Norfolk Center (St. Lawrence)
Normansville (Albany) *mail* Delmar 12054
North (Westchester) 10703 (part of Yonkers)
North Afton (Chenango) *mail* Afton 13730
North Almond (Allegany) *mail* Arkport 14807
North Amityville (Suffolk) *mail* Amityville 11701
Northampton (Suffolk) *mail* Riverhead 11901
North Argyle (Washington) *mail* Argyle 12809
North Babylon (Suffolk) 11703
North Bailey (Erie) 14226
North Baldwin (Nassau) 11510
North Ballston Spa (Saratoga) *mail* Ballston Spa 12020
North Bangor (Franklin) 12966
North Bay (Oneida) 13123
North Bay Shore (Suffolk) 11706
North Beach (Queens) *mail* Flushing 11369 (part of New York City)
North Bellmore (Nassau) 11710
North Bellport (Suffolk) *mail* Bellport 11713
North Bergen (Genesee) *mail* Bergen 14416
North Bethlehem (Albany) *mail* Albany 12208
North Blenheim (Schoharie) 12131
North Bloomfield (Ontario) *mail* Honeoye Falls 14472
North Boston (Erie) 14110
North Branch (Sullivan) 12766
North Bridgewater (Oneida) *mail* Cassville 13318
North Broadalbin (Fulston) *mail* Broadalbin 12025
North Brookfield (Madison) 13418
North Brookfield Station (Madison) *mail* Waterville 13480
North Burke (Franklin) *mail* Burke 12917
Northbush (Fulton) *mail* Johnstown 12095
North Cameron (Stueben) *mail* Cameron 14819
North Cazenovia (Madison) *mail* Cazenovia 13035
North Chatham (Columbia) 12132
North Chemung (Chemung) *mail* Lowman 14861
North Chili (Monroe) 14514
North Chittenango (Madison) *mail* Chittenango 13037
North Clymer (Chautauqua) 14759
North Cohocton (Steuben) 14868
North Colesville (Broome) *mail* Port Crane 13833
North Collins (Erie) 14111
North Columbia (Herkimer) *mail* Ilion 13357
North Corners (St. Lawrence) *mail* Lisbon 13658
North Corona (Queens) (part of New York City)
North Creek (Warren) 12853
North Cuba (Allegany) *mail* Cuba 14727
North Darien (Genesee) *mail* Corfu 14036
Northeast Center (Dutchess) *mail* Millerton 12546
Northeast Flatbush (Kings) (part of New York City)
Northeast Henrietta (Monroe) *mail* Pittsford 14534 and Rochester 14623
North End (Orange)
North Evans (Erie) 14112
North Fair Haven (Cayuga) (part of Fair Haven) 13064
North Fenton (Broome) *mail* Chenango Forks 13746
Northfield (Delaware) *mail* Walton 13856
North Franklin (Delaware) *mail* Oneonta 13820
North Gage (Oneida) *mail* Utica 13503
North Gainesville (Wyoming) *mail* Silver Springs 14550
North Galway (Saratoga) *mail* Galway 12074
North Germantown (Columbia) *mail* Germantown 12526
North Granville (Washington) 12854
North Great River (Suffolk) *mail* Islip Terrace 11752 and Central Islip 11722
North Greece (Monroe) 14515
North Greenfield (Saratoga) *mail* Greenfield Center 12833
North Greenwich (Washington) *mail* Greenwich 12834
North Hamlin (Monroe) *mail* Hamlin 14464
North Harpersfield (Delaware) *mail* Jefferson 12093
North Hartland (Niagara) *mail* Appleton 14008
North Haven (Suffolk) *mail* Sag Harbor 11963
North Hebron (Washington) *mail* Granville 12832
North Hector (Schuyler) *see* ValoisNorth Highland (Putnam) *mail* Cold Spring 10516
North Hills (Nassau) *mail* New Hyde Park 11040
North Hillsdale (Columbia) *mail* Hillsdale 12529
North Hoosick (Rensselaer) 12133
North Hornell (Steuben) *mail* Hornell 14843
North Hudson (Essex) 12855
North Ilion (Herkimer) *mail* Frankfort 13340
North Jasper (Steuben) *mail* Cameron 14819
North Java (Wyoming) 14113
North Java Station (Wyoming)
North Kortright (Delaware) *mail* Davenport 13750
North Lansing (Tompkins) *mail* Locke 13092
North Larchmont (Westchester) *see* Larchmont North
North Lawrence (St. Lawrence) 12967
North LeRoy (Genesee) *mail* LeRoy 14482
North Lindenhurst (Suffolk) *mail* Lindenhurst 11757 and Babylon 11702
North Litchfield (Herkimer) *mail* Clayville 13322
North Long Beach (Nassau) *mail* Island Park 11588
North Lynbrook (Nassau) *mail* Lynbrook 11563
North Manlius (Onondaga) *mail* Kirkville 13082
North Manorville (Suffolk) *mail* Manorville 11949
North Massapequa (Nassau) 11758
North Memphis (Onondaga) *see* Iona Corner
North Merrick (Nassau) 11560
North New Hyde Park (Nassau) 11040
North Norwich (Chenango) 13814
North Olean (Cattaraugus) part of Olean 14760
North Osceola (Lewis) *mail* Camden 13316
North Patchogue (Suffolk) *mail* Patchogue 11772
North Pelham (Westchester) *mail* Pelham 10803
North Pembroke (Genesee) *mail* Batavia 14020 and Corfu 14036
North Petersburg (Rensselaer) *mail* Petersburg 12138
North Pharsalia (Chenango) *mail* South Plymouth 13844
North Pitcher (Chenango) 13124
North Pole (Essex) 12946
Northport (Suffolk) 11768
Northport Station (Suffolk)
North Port Byron (Cayuga)
North Reading (Schuyler) *mail* Rock Stream 14878
North Ridge (Niagara) *mail* Lockport 14094
North Ridgeway (Orleans) *mail* Medina 14103
North River (Warren) 12856
North Riverdale (Bronx) (part of New York City)
North Rockville Centre (Nassau) *mail* Rockville Centre 11570
North Rose (Wayne) 14516
North Roslyn (Nassau) *see* Greenvale
North Rush (Monroe) *mail* Rush 14543
North Russell (St. Lawrence) *mail* Canton 13617
North Salem (Westchester) 10560
North Sanford (Broome) *mail* Deposit 13754
North Schodack (Rensselaer) *mail* East Greenbush 12061
North Scriba (Oswego) *mail* Oswego 13126
North Sea (Suffolk) *mail* Southampton 11968
North Seaford (Nassau) 11783
North Settlement (Greene) *mail* Windham 12496
North Shore Beach (Suffolk) 11778
Northside (Erie) 14207 (part of Buffalo)
Northside (Steuben) 14830
North Smithtown (Suffolk) *mail* Smithtown 11787
North Stephentown (Rensselaer) *mail* Stephentown 12168
North Stockholm (St. Lawrence) *mail* Norwood 13668
North Syracuse (Onondaga) 13212
North Tarrytown (Westchester) 10591
North Tonawanda (Niagara) 14120
Northtown Shopping Center (Erie) 14226
Northumberland (Saratoga) *mail* Schuylerville 12871
North Valley Stream (Nassau) *mail* Valley Stream 11580
North Victory (Cayuga) *mail* Martville 13111
Northville (Fulton) 12134
Northville (Suffolk) *mail* Riverhead 11901
North Volney (Oswego) *mail* Fulton 13069
North Wantagh (Nassau) *mail* Wantagh 11793
North Waverly (Tioga) *mail* Waverly 14892
North Weedsport (Cayuga)
North Western Oneida 13419
North White Lake (Sullivan) *see* Kauneonga Lake
North White Plains (Westchester) *mail* North White Plains 10603 (part of White Plains)
North Wilmurt (Herkimer) *mail* Forestport 13338
North Winfield (Herkimer) *mail* West Winfield 13491
North Wolcott (Wayne) *mail* Wolcott 14590
Northwood (Erie) 14223
Northwood (Herkimer) *mail* Remsen 13438
Norton Hill (Greene) 12135
Nortons (Chautauqua)
Norway (Herkimer) *mail* Newport 13416
Norwich (Chenango) 13815
Norwich Corners (Herkimer) *mail* Sauquoit 13456
Norwood (Bronx) (part of New York City)
Norwood (St. Lawrence) 13668
Noseville (Jefferson) *mail* Watertown 13601
Nostrand (Kings) 11235 (part of New York City)

* see Publication 634.

Noyack (Suffolk) *mail* Sag Harbor 11963
Nubia (Tompkins) *mail* Groton 13073
Number Four (Lewis) *mail* Lowville 13367
Nunda (Livingston) 14517
Nunda Junction (Livingston) *mail* Nunda 14517
Nyack (Rockland) 10960
Nypenn (Chautauqua) *mail* Ripley 14775

O

Oak Beach (Suffolk) 11702
Oakbrook (Rockland) 10954
Oakdale (Broome) 13790
Oakdale (Suffolk) 11769
Oakfield (Genesee) 14125
Oak Gardens (Nassau) *mail* Massapequa Park 11762
Oak Hill (Greene) 12460
Oak Island (Suffolk) 11702
Oakland (Livingston) *mail* Nunda 14517
Oakland (Sullivan) *mail* Cuddebackville 12729
Oakland Gardens (Queens) 11364 (part of New York City)
Oak Orchard (Orleans) *mail* Medina 14103
Oak Point (Bronx) 10455 (part of New York City)
Oak Point (St. Lawrence) *mail* Hammond 13646
Oak Ridge (Montgomery) *mail* Esperance 12066
Oaks Corners (Ontario) 14518
Oak Summit (Dutchess) *mail* Millbrook 12545
Oaksville (Otsego) *mail* Fly Creek 13337
Oakwood (Cayuga) *mail* Auburn 13021
Oakwood (Richmond) *mail* Staten Island 10301 (part of New York City)
Oakwood Beach (Richmond) *mail* Staten Island 10301 (part of New York City)
Oatka (Wyoming) *mail* Warsaw 14569
Obernburg (Sullivan) 12767
Obi (Allegany) *mail* Cuba 14727
Occanum (Broome) *mail* Windsor 13865
Ocean Bay Park (Suffolk) *mail* Bay Shore 11706
Ocean Beach (Suffolk) 11770
Ocean Hill (Kings) (part of New York City)
Ocean Parkway (Kings) (part of New York City)
Oceanside (Nassau) 11572
Odessa (Schuyler) 14869
Ogden (Bronx) 10452 (part of New York City)
Ogdensburg (St. Lawrence) 13669
Ohio (Herkimer) *mail* Cold Brook 13324
Ohioville (Ulster) *mail* New Paltz 12561
Oklahoma (Monroe) 14580
Olcott (Niagara) 14126
Old Bethpage (Nassau) 11804
Old Brookville (Nassau) *mail* Glen Head 11545
Old Chatham (Columbia) 12136
Old Chelsa (New York) 10113 (part of New York City)
Old Field (Suffolk) *mail* Setauket 11785
Olk Field South (Suffolk) 11790
Old Forge (Herkimer) 13420
Old Howard Beach (Queens) (part of New York City)
Old Northport (Nassau)
Old Orchard Cove (Livingston) *mail* Livonia 14487
Old Orchard Point (Livingston) *mail* Livonia 14487
Old Place (Richmond) (part of New York City)
Old Town (Richmond) (part of New York City)
Old Village (Nassau) 11023
Old Westbury (Nassau) 11568
Olean (Cattaraugus) 14760
Olinville (Bronx) (part of New York City)
Olivebridge. Tongore (Ulster) 12461
Oliverea (Ulster) 12462
Olmstedville (Essex) 12857
Omar (Jefferson) *mail* La Fargeville 13656
Onativia (Onondaga)
Onchiota (Franklin) 12968
Ondawa (Washington)
Oneida (Madison) 13421
Oneida Castle (Oneida) *mail* Oneida 13421
Oneida Lake Beach West (Madison) *mail* Canastota 13032
Oneida Valley (Madison) *mail* Canastota 13032
Oneonta (Otsego) 13820
Onesquethaw (Albany) *mail* Feura Bush 12067
Oniad Lake (Dutchess) *mail* Wappingers Falls 12590
Oniontown (Dutchess) *mail* Dover Plains 12522
Onleys Station (Orange) *mail* Middletown 10940
Onondaga (Onondaga) 13215
Onondaga Hill (Onondaga) *see* Onondaga
Ontario (Wayne) 14519
Ontario Beach (Monroe)
Ontario Center (Wayne) 14520
Onteora Park (Greene) *mail* Tannersville 12485
Oot Park (Onondaga) *mail* East Syracuse 13057
Open Meadows (Chautauqua) *mail* Ashville 14710
Oppenheim (Fulton) *mail* Dolgeville 13329 and Saint Johnsville 13452
Oquaga (Broome)
Oquaga Lake (Broome) *mail* Deposit 13754
Oramel (Allegany) *mail* Belfast 14711
Oran (Onondaga) 13125
Orangeburg (Rockland) 10962
Orange Farm (Orange) *mail* Goshen 10924
Orange Lake (Orange) *mail* Newburgh 12550 and Walden 12586
Orangeport (Niagara) *mail* Gasport 14067
Orangeville Center (Wyoming) *mail* Warsaw 14569
Orangeville Corners (Wyoming) *mail* Warsaw 14569
Orchard Park (Erie) 14127
Orchard Village (Onondaga) *mail* Camillus 13031
Oregon (Putnam and Westchester) *see* Oregon Corners
Oregon (Suffolk) (part of Mattituck) 11952
Oregon (Warren) *mail* Bakers Mills 12811
Oregon Corners (Putnam and Westchester) *mail* Putnam Valley 10579
Orient (Suffolk) 11957
Orienta (Westchester) 10543
Oriental Park (Chautauqua) *mail* Bemus Point 14712
Orient Point (Suffolk) *mail* Orient 11957
Oriskany (Oneida) 13424
Oriskany Falls (Oneida) 13425
Orlando (Cattaraugus) *mail* Little Valley 14755
Orleans (Ontario) *mail* Clifton Springs 14432
Orleans Corners (Jefferson) *see* Orleans Four Corners
Orleans Four Corners (Jefferson) *mail* La Fargeville 13656
Orwell (Oswego) 13426
Oscawana (Westchester) *mail* Croton-on-Hudson 10521
Oscawana Lake (Putnam) *mail* Putnam Valley 10579
Osceola (Lewis) *mail* Camden 13316
Ossian Center (Livingston) *mail* Dansville 14437
Ossining (Westchester) 10562
Oswegatchie (St. Lawrence) 13670
Oswego (Oswego) 13126
Oswego Bitter (Onondaga) *mail* Camillus 13031
Oswego Center (Oswego) *mail* Oswego 13126
Otego (Otsego) 13825
Otis (Monroe)
Otisco (Onondaga) *mail* Tully 13159
Otisco Valley (Onondaga) *mail* Marietta 13110 and Preble 13141
Otisville (Orange) 10963
Otsdawa (Otsego) *mail* Otsego 13825
Otselic (Chenango) 13129
Otselic Center (Chenango) *mail* Otselic 13129
Otter Lake (Oneida) 13427
Otto (Cattaraugus) 14766
Ouaquaga (Broome) 13826
Overlook (Saratoga) *mail* Corinth 12822
Ovid (Seneca) 14521
Ovid Center (Seneca) *mail* Interlaken 14847
Ovington (Kings) 11220 (part of New York City)
Owasco (Cayuga) 13130
Owego (Tioga) 13827
Owens Mills (Chemung) *mail* Chemung 14825
Owls Head (Franklin) 12969
Oxbow (Jefferson) 13671
Oxford (Chenango) 13830
Oxford (Orange) *mail* Chester 10918
Oyster Bay (Nassau) 11771
Oyster Bay Cove (Nassau) *mail* Oyster Bay 11771
Ozone Park (Queens) 11417 (part of New York City)

P

Packwood Corners (Seneca) *mail* Waterloo 13165
Paddlefords (Ontario) *mail* Canandaigua 14424
Paddy Hill (Jefferson) *mail* Brownville 13615
Paerdegat Basin (Kings) (part of New York City)
Pages (Sullivan) *mail* Cochecton 12726
Paines Hollow (Herkimer) *mail* Mohawk 13407
Painted Post (Steuben) 14870
Palatine Bridge (Montgomery) 13428
Palenville (Greene) 12463
Palermo (Oswego) *mail* Fulton 13069
Palisades (Rockland) 10964
Palmer (Saratoga) 12822
Palmyra (Wayne) 14522
Pamelia Four Corners (Jefferson) *mail* Evans Mills 13637
Panama (Chautauqua) 14767
Panorama (Monroe) 14625 (part of Rochester)
Panther Lake (Oswego) *mail* Bernhards Bay 13028
Pantigo (Suffolk) 11937
Paradox (Essex) 12858
Parcells Corner (Chautauqua) *mail* Forestville 14062
Paris (Oneida) 13429
Parish (Oswego) 13131
Parishville (St. Lawrence) 13672
Parishville Center (St. Lawrence) *mail* Potsdam 13676
Paris Station (Oneida) 13430
Parkchester (Bronx) 10462 (part of New York City)
Parkers (Washington)
Parkers Corners (Albany) *mail* Altamont 12009
Park Hill (Onondaga) *mail* East Syracuse 13057
Park Hill (Westchester) (part of Yonkers)
Parkis Mills (Saratoga) *mail* Galway 12074
Park of Edgewater (Bronx) (part of New York City)
Parkside (Queens) 11376 (part of New York City)
Parkside (Westchester) (part of Mount Vernon)
Park Slope (Kings) 11215 (part of New York City)
Parkston (Sullivan) *mail* Livingston Manor 12758
Parksville (Sullivan) 12768
Park Terrace (Broome) *mail* Binghamton 13903
Parkville (Kings) 11204 (part of New York City)
Parkway (Bronx) 10462 (part of New York City)
Parma (Monroe)
Parma Center (Monroe) *mail* Hilton 14468
Parma Corners (Monroe) *mail* Spencerport 14559
Parson Farms (Onondaga) *mail* Camillus 13031
Pastime Park (Seneca) *mail* Geneva 14456
Pataukunk (Ulster) *mail* Kerhonkson 12446
Patchin (Erie) *mail* Boston 14025 and Hamburg 14075
Patchin (New York) 10011 (part of New York City)
Patchinville (Steuben) *mail* Wayland 14572
Patchogue (Suffolk) 11772
Patent (Otsego) *mail* Harwick 13348
Patria (Schoharie) *mail* Warnerville 12187
Patroon (Albany) 12204 (part of Albany)
Pattens Mills (Washington) *mail* Glens Falls 12801
Patterson (Putnam) 12563
Pattersonville (Schenectady) 12137
Paul Smiths (Franklin) 12970
Pavilion (Genesee) 14525
Pavilion Center (Genesee) *mail* Pavilion 14525
Pawling (Dutchess) 12564
Paynesville (Allegany) *mail* Whitesville 14897
Peabrook (Delaware) *mail* Long Eddy 12760

Peach Lake (Putnam and Westchester) *mail* Brewster 10509 and North Salem 10560
Peakville (Delaware) 13831
Pearl Creek (Wyoming) *mail* Wyoming 14591
Pearl River (Rockland) 10965
Peasleeville (Clinton) *mail* Schuyler Falls 12985
Peat Corners (Oswego) *mail* Central Square 13036
Pebble Beach (Livingston) *mail* Lakeville 14480
Pecks Corners (Franklin) *mail* Saranac Lake 12983
Peck Slip (New York) 10272 (part of New York City)
Pecksville (Dutchess) *mail* Holmes 12531
Pecktown (Otsego) *mail* New Berlin 13411
Peconic (Suffolk) 11958
Peekskill (Westchester) 10566
Pekin (Niagara) *mail* Sanborn 14132
Pelham (Westchester) 10803
Pelham Bay (Bronx) (part of New York City)
Pelham Bay Park (Bronx) (part of New York City)
Pelham Gardens (Bronx) (part of New York City)
Pelham Manor (Westchester) *mail* Pelham 10803
Pelham Parkway (Bronx) (part of New York City)
Pells (Essex)
Pembroke (Genesee) *mail* Corfu 14036
Penataquit (Suffolk) 11707
Pendleton (Niagara) *mail* Lockport 14094
Pendleton Centre (Niagara) *mail* Lockport 14094
Penfield (Monroe) 14526
Penfield Center (Monroe) *mail* Penfield 14526
Pennellville (Oswego) 13132
Pennsylvania Junction (Livingston)
Penn Yan (Yates) 14527
Penny Bridge (Queens) (part of New York City)
Peoria (Wyoming) *mail* Pavilion 14525
Perch River (Jefferson) *mail* Watertown 13601
Perkinsville (Steuben) 14529
Perry (Wyoming) 14530
Perry Center (Wyoming) *mail* Perry 14530
Perry City (Schuyler) *mail* Trumansburg 14886
Perrysburg (Cattaraugus) 14129
Perrys Mills (Clinton) *mail* Champlain 12919
Perryville (Madison) 13133
Perth (Fulton) *mail* Amsterdam 12010
Peru (Clinton) 12972
Peru (Onondaga) *mail* Memphis 13112
Peruville (Tompkins) *mail* Groton 13073
Peterboro (Madison) 13134
Peter Cooper (New York) (part of New York City)
Petersburg (Rensselaer) 12138
Petersburg Junction (Rensselaer)
Peter Stuyvesant (New York) 10009 (part of New York City)
Peth (Cattaraugus) *mail* Great Valley 14741
Petries Corners (Lewis) *mail* Lowville 13367
Petrolla (Allegany) *mail* Wellsville 14895
Phelps (Ontario) 14532
Phelps Junction (Ontario)
Philadelphia (Jefferson) 13673
Philipse Manor (Westchester) 10591
Phillipsburg (Orange) *mail* Middletown 10940
Phillips Creek (Allegany) *mail* Belmont 14813
Phillips Mill (Chautauqua) *mail* Bemus Point 14712
Phillipsport (Sullivan) 12769
Philmont (Columbia) 12565
Phoenicia (Ulster) 12464
Phoenix (Oswego) 13135
Phoenix Mills (Otsego) *mail* Cooperstown 13326
Picards Bridge (Erie and Niagara) *mail* North Tonawanda 14120
Picketts Corners (Clinton) *mail* Saranac 12981
Pickettsville (St. Lawrence) *mail* Parishville 13672
Piercefield (St. Lawrence) 12973
Pierces Corner (St. Lawrence) *mail* Gouverneur 13642
Piermont (Rockland) 10968
Pierrepont (St. Lawrence) *mail* Canton 13617
Pierrepont Manor (Jefferson) 13674
Piertown (Otsego) *mail* Cooperstown 13326
Piffard (Livingston) 14533
Pike (Wyoming) 14130
Pike Five Corners (Wyoming) *mail* Bliss 14024
Pikeville (Allegany) *mail* Wellsville 14895
Pilgrim (Bronx) 10461 (part of New York City)
Pilgrim (Suffolk)
Pilgrim Corners (Orange) *mail* Middletown 10940
Pilgrimport (Wayne) *mail* Lyons 14489
Pillar Point (Jefferson) *mail* Dexter 13634
Pilot Knob (Washington) 12844
Pine (Albany) 12203 (part of Albany)
Pine (Oneida) *mail* Blossvale 13308
Pine Aire (Suffolk) 11706
Pinebrook (Westchester) (part of New Rochelle)
Pinebrook Heights (Westchester) (part of New Rochelle)
Pine Bush (Orange) 12566
Pine City (Chemung) 14871
Pine Crest (Oneida) (part of Rome) 13440
Pine Grove (Lewis) *mail* Glenfield 13343
Pinegrove Park (Albany) 12205
Pine Hill (Erie) 14225
Pine Hill (Oneida) *mail* Taberg 13471
Pine Hill (Ulster) 12465
Pinehurst (Erie) *mail* Lake View 14085
Pine Island (Orange) 10969
Pine Lake (Fulton) *mail* Canada Lake 12030
Pinelawn (Suffolk) *mail* Farmingdale 11735
Pine Meadows (Oswego) *mail* Altmar 13302
Pine Neck (Suffolk) *mail* East Quoque 11942
Pine Neck (Suffolk) *mail* Sag Harbor 11963
Pine Plains (Dutchess) 12567
Pine Valley (Chemung) 14872
Pineville (Delaware) *mail* Walton 13856
Pineville (Oswego) *mail* Altmar 13302
Pine Woods (Madison) *mail* Bouckville 13310
Pioneer (Saratoga) *mail* Ballston Spa 12020
Piseco (Hamilton) 12139
Pitcairn (St. Lawrence) *mail* Harrisville 13648
Pitcher (Chenango) 13136
Pitt (New York) 10002 (part of New York City)
Pittsburg & Lehigh Junction (Monroe)
Pittsfield (Otsego) *mail* New Berlin 13411
Pittsford (Monroe) 14534
Pittstown (Rensselaer) *mail* Johnsonville 12094
Plainedge (Nassau) 11714
Plainfield Center (Otsego) *mail* West Winfield 13491
Plainview (Nassau) 11803
Plainville (Onondaga) 13137
Plandome (Nassau) 11030
Plandome Heights (Nassau) *mail* Manhasset 11030
Plandome Manor (Nassau) *mail* Manhasset 11030
Planetarium (New York) 10024 (part of New York City)
Plato (Cattaraugus) *mail* West Valley 14171
Platt Clove (Greene) *mail* Elka Park 12427
Plattekill (Ulster) 12568
Platten (Orleans) *mail* Lyndonville 14098
Plattsburgh (Clinton) 1290 +
Plattsburgh Air Force Base (Clinton)
Plaza (Queens) 11101 (part of New York City)
Pleasantbrook (Otsego) *mail* Cherry Valley 13320
Pleasantdale (Rensselaer) *mail* Troy 12182
Pleasant Hill (Broome) *mail* Port Crane 13833
Pleasant Plains (Dutchess) *mail* Staatsburg 12580
Pleasant Plains (Richmond) *mail* Prince Bay 10309 (part of New York City)
Pleasant Point (Oswego) *mail* Oswego 13126
Pleasant Ridge (Dutchess) *mail* Wingdale 12594
Pleasantside (Westchester) *mail* Peekskill 10566
Pleasant Valley (Dutchess) 12569
Pleasant Valley (Oneida) *mail* Waterville 13480
Pleasant Valley (Steuben) *mail* Bath 14810 and Hammondsport 14840
Pleasant Valley (Tompkins) *mail* Groton 13073
Pleasantville (Westchester) 10570
Plessis (Jefferson) 13675
Plum Beach (Kings) (part of New York City)
Plumbrook (St. Lawrence) *mail* Norfolk 13667
Plymouth (Chenango) 13832
Pocantico Hills (Westchester) *mail* North TarryTown 10591
Poestenkill (Rensselaer) 12140
Point Au Rouche (Clinton) *mail* Plattsburgh 12901
Point Breeze (Orleans) *mail* Kent 14477
Point Chautauqua (Chautauqua) *mail* Dewittville 14728
Point Lookout (Nassau) 11569
Point O'Woods (Suffolk) *mail* Bay Shore 11706
Point Peninsula (Jefferson) *mail* Three Mile Bay 13693
Point Pleasant (Monroe) 14622
Point Rochester (Ontario) *mail* Canandaigua 14424
Point Rock (Oneida) *mail* Taberg 13471
Point Vivian (Jefferson) 13607
Poland (Herkimer) 13431
Poland Center (Chautaqua) *mail* Kennedy 14747
Polkville (Cortland) *mail* McGraw 13101
Polkville (Onondaga) *mail* East Syracuse 13057
Pomona (Rockland) 10970
Pomona Heights (Rockland) *mail* Suffern 10901
Pomonok (Queens) 11380 (part of New York City)
Pompey (Onondaga) 13138
Pompey Center (Onondaga) *mail* Manlius 13104
Pond (Queens) (part of New York City)
Pond Eddy (Sullivan) 12770
Ponquogue (Suffolk) *mail* Hampton Bays 11946
Pontiac (Erie) *mail* Angola 14006
Poolville (Madison) 13432
Pope (Cattaraugus) *mail* East Randolph 14730
Pope Mills (St. Lawrence) *mail* Heuvelton 13654
Poplar Beach (Seneca) *mail* Romulus 14541
Poplar Corners (Erie) *mail* East Aurora 14052
Poplar Ridge (Cayuga) 13139
Poquott (Suffolk) *mail* East Setauket 11733 and Port Jefferson 11777
Portage (Livingston) *mail* Hunt 14846
Portageville (Wyoming) 14536
Port Authority (New York) 10011 (part of New York City)
Port Byron (Cayuga) 13140
Port Chester (Westchester) 10573
Port Crane (Broome) 13833
Port Dickinson (Broome) *mail* Binghamton 13901
Port Douglas (Essex) *mail* Keesville 12944
Porter (Washington) *mail* West Pawlet VT 05775
Porter Center (Niagara) *mail* Ransomville 14131
Porter Corners (Saratoga) 12859
Porterville (Erie) *mail* East Aurora 14052
Port Ewen (Ulster) 12466
Port Gibson (Ontario) 14537
Port Henry (Essex) 12974
Port Ivory (Richmond) (part of New York City)
Port Jefferson (Suffolk) 11777
Port Jefferson Station (Suffolk) 11776
Port Jervis (Orange) 12771
Port Kent (Essex) 12975
Portland (Chautauqua) 14769
Portland Point (Tompkins)
Portlandville (Otsego) 13834
Port Leyden (Lewis) 13433
Port Morris (Bronx) (part of New York City)
Port Ontario (Oswego) *mail* Pulaski 13142
Port Richmond (Richmond) 10302 (part of New York City)
Portville (Cattaraugus) 14770
Port Washington (Nassau) 11050
Port Washington North (Nassau) *mail* Port Washington 11050

Postal Concentration Center (Queens) 11101 (part of New York City)
Post Creek (Chemung) *mail* Beaver Dams 14812
Post Road Crossing (Rensselaer) *mail* Valatie 12184
Potsdam (St. Lawrence) 13676
Potter (Yates) *mail* Penn Yan 14527
Potter Hollow (Albany) 12467
Pottersville (Warren) 12860
Pouch Terminal (Richmond) (part of New York City)
Poughkeepsie (Dutchess) 1260 +
Poughquag (Dutchess) 12570
Pound Ridge (Westchester) 10576
Pounds Station (Orange) *mail* Middletown 10940
Powers Corner (Cayuga) *mail* Cayuga 13034
Pratt (Kings) 11205 (part of New York City)
Prattsburg (Steuben) 14873
Pratts Hollow (Madison) 13434
Prattsville (Greene) 12468
Preble (Cortland) 13141
Prendergast Point (Chautauqua) *mail* Mayville 14757
Presho (Steuben) *mail* Lindley 14858 and Painted Post 14870
Preston (Chenango) *mail* Oxford 13830
Preston Hollow (Albany) 12469
Prince (New York) 10012 (part of New York City)
Prince's Bay (Richmond) 10309 (part of New York City)
Progress (Fulton) *mail* Gloversville 12078
Prospect (Oneida) 13435
Prospect Corners (Cayuga) *mail* Aurora 13026
Prospect Heights (Kings) (part of New York City)
Prospect Heights (Rensselaer) *mail* Rensselaer 12144
Prospect Hill (Orange) *mail* Cuddebackville 12729
Prospect Lefferts Gardens (Kings) (part of New York City)
Prospect Park (Kings) (part of New York City)
Prospect Part South (Kings) (part of New York City)
Prospect Park West (Kings) 11215 (part of New York City)
Protection (Erie) *mail* Holland 14080
Pulaski (Oswego) 13142
Pulteney (Steuben) 14874
Pultneyville (Wayne) 14538
Pulvers Corners (Dutchess) *mail* Pine Plains 12567
Pumpkin Hill (Genesee) *mail* Elba 14058 Bergen 14416 and Byron 14422
Pumpkin Hook (Washington) *mail* Cambridge 12816
Purchase (Westchester) 10577
Purdys Mills (Clinton) *mail* Altona 12910
Purdy Station (Westchester) 10578
Purling (Greene) 12470
Putnam (Washington)
Putnam Lake (Putnam) *mail* Brewster 10509 and Patterson 12563
Putnam Station (Washington) 12861
Putnam Valley (Putnam) 10579
Pyrites (St. Lawrence) 13677

Q

Quackenbush Hill (Steuben) *mail* Corning 14832
Quackenkill (Rensselaer) *mail* Cropseyville 12052
Quail (Albany) 12206 (part of Albany)
Quaker Bridge (Cattaraugus) *mail* Salamanca 14779
Quaker Hill (Dutchess) *mail* Pawling 12564
Quaker Ridge (Westchester) (part of New Rochelle and Scarsdale)
Quaker Settlement (Madison) *mail* DeRuyter 13052
Quaker Springs (Saratoga) *mail* Schuylerville 12871
Quaker Street (Schenectady) 12141
Quality Hill (Madison) *mail* Canastota 13032
Quarry Heights (Westchester) *mail* White Plains 10603
Quarryville (Ulster) *mail* Saugerties 12477
Queechy (Columbia) *mail* Canaan 12029
Queens (Queens) *mail* Jamaica 11400 (part of New York City)
Queensboro Hill (Queens) (part of New York City)
Queensbury (Warren) 12801
Queens Village (Queens) 11428 (part of New York City)
Quigley Park (Chautauqua) *mail* Ashville 14710
Quinneville (Broome and Chenango) *mail* Chenango Forks 13746
Quioque (Suffolk) *mail* Westhampton Beach 11978
Quogue (Suffolk) 11959

R

Raceville (Washington) *mail* Poultney VT 05764
Radio City (New York) 10101 (part of New York City)
Rainbow Lake (Franklin) 12976
Rainbow Shores (Oswego) *mail* Pulaski 13142
Ralmar Park (Schenectady) 12302
Ramapo (Rockland) *mail* Hillburn 10931
Ramona Beach (Oswego) *mail* Pulaski 13142
Rampasture (Suffolk) *mail* Hampton Bays 11946
Randall (Montgomery) 12142
Randall Manor (Richmond) (part of New York City)
Randall's Island (New York) (part of New York City)
Randallsville (Madison) *mail* Hamilton 13346
Randolph (Cattaraugus) 14772
Ransomville (Niagara) 14131
Rapids (Niagara) *mail* Lockport 14094
Raquette Lake (Hamilton) 13436
Raquette River (St. Lawrence) *mail* Massena 13662
Raters Corners (Chautauqua) *mail* Ripley 14775
Rathbone (Steuben) *mail* Addison 14801
Ratnour Bridge (Onondaga) *mail* East Syracuse 13057
Ravena (Albany) 12143
Ravenwood (Albany) 12205
Rawson (Allegany) *mail* Cuba 14727
Ray Brook (Essex) 12977
Raymertown (Rensselaer) *mail* Troy 12180
Raymondville (St. Lawrence) 13678
Readburn (Delaware) *mail* Walton 13856
Reading Center (Schuyler) 14876
Reber (Essex) *mail* Willsboro 12996
Rector (Lewis) *mail* Lowville 13367
Rectors (Schenectady) *mail* Scotia 12302
Red Creek (Wayne) 13143
Redfalls (Greene) *mail* Prattsville 12468
Redfield (Oswego) 13437
Redford (Clinton) 12978
Red Hook (Dutchess) 12571
Red Hook (Kings) 11231 (part of New York City)
Red House (Cattaraugus) *mail* Salamanca 14779
Redman Corners (Monroe) *mail* Brockport 14420 and Hamlin 14464
Red Mill (Oswego) *mail* Parish 13131
Red Mills (St. Lawrence) *mail* Ogdensburg 13669
Red Oaks Mill (Dutchess) *mail* Poughkeepsie 12603
Red Rock (Columbia) *mail* East Chatham 12060
Red Rock (Onondaga) *mail* Baldwinsville 13027
Redwood (Jefferson) 13679
Redwood (Suffolk) 11963
Reeds Corners (Livingston) *mail* Dansville 14437
Reeds Corners (Ontario) *mail* Canandaigua 14424
Reeves Park (Suffolk) *mail* Riverhead 11901
Rego Park (Queens) 11374 (part of New York City)
Reidsville (Albany) *mail* Voorheesville 12186
Relius (Cayuga)
Remington Corners (Lewis) *mail* Harrisville 13648
Remsen (Oneida) 13438
Remsenburg (Suffolk) 11960
Remsen Village (Kings) (part of New York City)
Rensselaer (Rensselaer) 12144
Rensselaer Falls (St. Lawrence) 13680
Rensselaerville (Albany) 12147
Renwick (Tompkins) 14850
Republic (Suffolk)
Residence Park (Westchester) (part of New Rochelle)
Resort (Wayne) *mail* North Rose 14516
Restoration Plaza (Kings) 11247 (part of New York City)
Retsof (Livingston) 14539
Retsof Junction (Livingston)
Rexford (Saratoga) 12148
Rexville (Steuben) 14877
Reydon Shores (Suffolk) *mail* Southold 11971
Reynales (Niagara) *mail* Gasport 14067
Reynolds (Rensselaer)
Reynoldston (Franklin) *mail* North Bangor 12966
Reynoldsville (Schuyler) *mail* Burdett 14818 and Trumansburg 14886
Rheims (Steuben) *mail* Hammondsport 14840
Rhinebeck (Dutchess) 12572
Rhinecliff (Dutchess) 12574
Ricard (Oswego) *mail* Altmar 13302
Rice Grove (Onondaga) *mail* Marietta 13110
Riceville (Cattaraugus) *mail* West Valley 14171
Riceville Station (Cattaraugus)
Riceville (Fulton) *mail* Gloversville 12078
Richburg (Allegany) 14774
Riches Corners (Orleans) *mail* Albion 14411
Richfield Junction (Oneida)
Richfield Springs (Otsego) 13439
Richford (Tioga) 13835
Richland (Oswego) 13144
Richmond (Richmond) (part of New York City)
Richmond Hill (Queens) 11418 (part of New York City)
Richmond Valley (Richmond) *mail* Tottenville 10307 (part of New York City)
Richmondville (Schoharie) 12149
Richville (St. Lawrence) 13681
Richville (St. Lawrence) *mail* Richville 13681
Riders Mills (Columbia) *mail* Brainard 12024
Ridge (Livingston) *mail* Mount Morris 14510
Ridge (Suffolk) 11961
Ridgebury (Orange) *mail* Slate Hill 10973
Ridgeland (Monroe)
Ridge Mills (Oneida) (part of Rome) 13440
Ridgemont (Monroe) *mail* Rochester 14626
Ridgeway (Orleans) *mail* Medina 14103
Ridgeway (Westchester) (part of White Plains)
Ridgewood (Niagara) *mail* Lockport 14094
Ridgewood (Oneida) *mail* Utica 13501
Ridgewood (Queens) 1138 + (part of New York City)
Rifton (Ulster) 12471
Rikers Island (Bronx) (part of New York City)
Rikers Island (Queens) (part of New York City)
Rio (Orange) *mail* Sparrow Bush 12780
Riparius (Warren) 12862
Ripley (Chautauqua) 14775
Rippleton (Madison) *mail* Cazenovia 13035
Risingville (Steuben) *mail* Campbell 14821
River (Cortland) *mail* Cortland 13045
River Campus (Monroe) 14627 (part of Rochester)
Riverdale (Bronx) 10471 (part of New York City)
Riverdale (Delaware) *mail* Delhi 13753
Riverdale (Oneida) (part of Rome) 13440
Rivergate (Jefferson)
Riverhead (Suffolk) 11901
River Junction (Livingston)
Riverside (Broome) *mail* Binghamton 13903
Riverside (Erie) (part of Buffalo)
Riverside (Otsego) *mail* Sidney 13838
Riverside (Saratoga) *mail* Mechanicville 12118
Riverside (Steuben) *mail* Corning 14830 and Painted Post 14870
Riverside (Warren)
Riverside Junction (Cattaraugus)
Riverview (Clinton) *mail* Saranac 12981
Roanoke (Genesee) *mail* Stafford 14143
Robbins Rest (Suffolk) *mail* Ocean Beach 11770
Roberts Corner (Jefferson) *mail* Adams 13605
Rochdale (Dutchess) *mail* Poughkeepsie 12603

Rochdale Village (Queens) 11434 (part of New York City)
Rochelle Heights (Westchester) (part of New Rochelle)
Rochelle Park (Westchester) (part of New Rochelle)
Rochester (Monroe) 146 +
Rochester Junction (Monroe) *mail* Honeoye Falls 14472
Rockaway Beach (Queens) 11693 (part of New York City)
Rockaway Park (Queens) 11694 (part of New York City)
Rockaway Point (Queens) 11697 (part of New York City)
Rock City (Dutchess) *mail* Red Hook 12571
Rock City Falls (Saratoga) 12863
Rockdale (Chenango) *mail* Mount Upton 13809
Rockefeller Center (New York) 10185 (part of New York City)
Rock Glen (Wyoming) 14540
Rock Hill (Sullivan) 12775
Rockland (Rockland) 10962
Rockland (Sullivan) *mail* Roscoe 12776
Rockland Lake (Rockland) *mail* Valley Cottage 10989
Rockroyal (Delaware) *mail* Walton 13856
Rock Stream (Yates) 14878
Rock Tavern (Orange) 12575
Rock Valley (Delaware) *mail* Long Eddy 12760
Rockville (Allegany) *mail* Belfast 14711
Rockville (Orange) *mail* Middletown 10940
Rockville Centre (Nassau) 1157 +
Rockwells Mills (Chenango) *mail* South New Berlin 13843
Rockwood (Fulton) *mail* Johnstown 12095
Rocky Point (Suffolk) 11778
Rodman (Jefferson) 13682
Roe Park (Westchester) *mail* Peekskill 10566
Roessleville (Albany) 12205
Rolling Acres (Monroe) *mail* Spencerport 14559
Rome (Oneida) 1344 +
Romulus (Seneca) 14541
Rondaxe (Herkimer) *mail* Old Forge 13420
Rondout (Ulster) 12401
Ronkonkoma (Suffolk) 11779
Ronkonkoma West (Suffolk) 11779
Roosa Gap (Sullivan) *mail* Bloomingburg 12721
Roosevelt (Nassau) 11575
Roosevelt Beach (Niagara) *mail* Wilson 14172
Roosevelt Field (Nassau) 11530
Roosevelt Island (New York) (part of New York City)
Rooseveltown (St. Lawrence) 13683
Roscoe (Sullivan) 12776
Rose (Wayne) 14542
Rosebank (Richmond) 10305 (part of New York City)
Roseboom (Otsego) 13450
Rosecrans Park (Rensselaer) *mail* Nassau 12123
Rosedale (Queens) 11422 (part of New York City)
Rose Grove (Suffolk) *mail* Southampton 11968
Rose Hill (Onondaga) *mail* Marietta 13110
Rose Hill (Seneca) *mail* Geneva 14456
Roseland (Monroe) *mail* Webster 14580
Rosemont Park (Rensselaer) (part of Rensselaer) 12144
Rosendale (Ulster) 12472
Roscton (Orange) 12576
Rosiere (Jefferson) *mail* Cape Vincent 13618
Roslyn (Nassau) 11576
Roslyn Estates (Nassau) *mail* Roslyn 11576
Roslyn Harbor (Nassau) *mail* Roslyn 11576
Roslyn Heights (Nassau) 11577
Rossburg (Allegany) 14776
Ross Corners (Broome) *mail* Vestal 13850
Rossie (St. Lawrence) 13646
Rossman (Columbia) *mail* Stuyvesant 12173
Ross Mill (Chautauqua) *mail* Falconer 14733
Ross's Corners (Jefferson) *mail* Adams 13605
Rosstown (Chemung) *mail* Pine City 14871
Rossville (Richmond) *mail* Prince Bay 10309 (part of New York City)
Rotterdam (Schenectady) 12303
Rotterdam Junction (Schenectady) 12150
Round Lake (Saratoga) 12151
Round Top (Greene) 12473
Rouses Point (Clinton) 12979
Roxbury (Delaware) 12474
Roxbury (Queens) *mail* Far Rockaway 11690 (part of New York City)
Royalton (Niagara) *mail* Gasport 14067 and Middleport 14105
Royalton Center (Niagara)
Ruby (Ulster) 12475
Rugby (Kings) 11203 (part of New York City)
Rural Grove (Montgomery) *mail* Randall 12142
Rural Hill (Jefferson) *mail* Woodville 13698
Rush (Monroe) 14543
Rushford (Allegany) 14777
Rushford Lake (Allegany) *mail* Caneadea 14717
Rush Run (Chemung) *mail* Erin 14838
Rushville (Yates and Ontario) 14544
Russell (St. Lawrence) 13684
Russell Gardens (Nassau) *mail* Great Neck 11021
Russia (Herkimer) *mail* Poland 13431
Rutland Center (Jefferson) *mail* Watertown 13601
Rutsonville (Ulster) *mail* Wallkill 12589
Ryder (Kings) 11234 (part of New York City)
Rye (Westchester) 10580

S

Sabael (Hamilton) 12864
Sabattis (Hamilton) *mail* Long Lake 12841
Sabbath Day Point (Warren) *mail* Silver Bay 12874
Sacandaga (Fulton) *mail* Northville 12134
Sackets Harbor (Jefferson) 13685
Sacketts Harbor (Livingston) *mail* Geneseo 14454
Saddle Rock (Nassau) *mail* Great Neck 11023
Saddle Rock Estates (Nassau) *mail* Great Neck 11021
Sagaponack (Suffolk) 11962
Sages Cottages (Suffolk) *mail* Greenport 11944
Sagetown (Chemung) *mail* Pine City 14871
Sag Harbor (Suffolk) 11963
Sailors Snug Harbor (Richmond) *mail* Staten Island 10301 (part of New York City)
St. Albans (Queens) 11412 (part of New York City)
Saint Andrew (Orange) *mail* Walden 12586
Saint Bonaventure (Cattaraugus) 14778
St. George (Richmond) 10301 (part of New York City)
Saint Huberts (Essex) 12943
Saint James (Suffolk) 11780
Saint Johnsburg (Niagara) *mail* Niagara Falls 14302 and North Tonawanda 14120
Saint Johns Place (Kings) 11213 (part of New York City)
Saint Johnsville (Montgomery) 13452
Saint Josephs, Sanitorium (Sullivan) 12777
Saint Lawrence (Jefferson) *mail* Clayton 13624
Saint Lawrence Park (Jefferson) *mail* Alexandria Bay 13607
Saint Regis Falls (Franklin) 12980
Saint Remy (Ulster) 12401
Salamanca (Cattaraugus) 14779
Salem (Washington) 12865
Salem Center (Westchester) *mail* Purdy Station 10578
Salina (Onondaga) 13208 (part of Syracuse)
Salisbury (Herkimer) *mail* Little Falls 13365
Salisbury Center (Herkimer) 13454
Salisbury Mills (Orange) 12577
Salmon River (Clinton) *mail* Plattsburg 12901
Saltaire (Suffolk) 11706
Salt Point (Dutchess) 12578
Salt Springville (Montgomery and Otsego) *mail* Cherry Valley 13320
Saltvale (Wyoming)
Sammonsville (Fulton) *mail* Fonda 12068 and Johnstown 12095
Samsondale (Rockland) 10993
Samsonville (Ulster) 12476
Sanborn (Niagara) 14132
Sanford Corners (Jefferson)
Sanfordville (St. Lawrence)
Sand Hill (Erie) *mail* Akron 14001
Sand Hill (Montgomery) *mail* Fort Plain 13339
Sand Lake (Rensselaer) 12153
Sand Ridge (Oswego) *mail* Pennellville 13132
Sands Point (Nassau) *mail* Port Washington 11050
Sandusky (Cattaraugus) 14133
Sandy Beach (Erie) *mail* Grand Island 14072
Sandy Creek (Oswego) 13145
Sandy Pond (Oswego) *mail* Pulaski 13142
Sandy Pond Corners (Oswego) *mail* Pulaski 13142
Sanford (Broome) *mail* Deposit 13754
Sanford Corners (Jefferson) *see* Calcium
Sangerfield (Oneida) 13455
Sanitaria Springs (Broome) 13836
San Remo (Suffolk) *mail* Kings Park 11754
Santa Clara (Franklin) *mail* Saint Regis Falls 12980
Santapoque (Suffolk) 11704
Saranac (Clinton) 12981
Saranac Inn (Franklin) 12982
Saranac Lake (Franklin and Essex) 12983
Saratoga Springs (Saratoga) 12866
Sardinia (Erie) 14134
Saugerties (Ulster) 12477
Saugerties South (Ulster) *mail* Saugerties 12477
Saunders (Steuben) *mail* Rexville 14877
Sauquoit (Oneida) 13456
Savannah (Wayne) 13146
Savona (Steuben) 14879
Sawkill (Ulster) *mail* Kingston 12401
Sawyer (Niagara) (part of North Tonawanda) 14120
Saxton (Ulster) *mail* Saugerties 12477
Sayville (Suffolk) 11782
Scarborough (Westchester) 10510 (part of Briarcliff Manor)
Scarsdale* (Westchester) 10583
Scarsdale Downs (Westchester) (part of New Rochelle)
Schaghticoke (Rensselaer) 12154
Schaghticoke Hill (Rensselaer) *mail* Schaghticoke 12154
Schenectady (Schenectady) 1230 +
Schenevus (Otsego) 12155
Schepps Corner (Onondaga) *mail* East Syracuse 13057
Schodack (Rensselaer)
Schodack Center (Rensselaer) *mail* Castleton-on-Hudson 12033
Schodack Landing (Rensselaer) 12156
Schodack Valley (Rensselaer) *mail* Castleton-on-Hudson 12033
Schoharie (Schoharie) 12157
Schoharie Junction (Schoharie) 12157
Schroon Lake (Essex) *mail* North Hudson 12870
Schultzville (Dutchess) *mail* Rhinebeck 12572 and Staatsburg 12580
Schuyler (Herkimer) 13502
Schuyler Falls (Clinton) 12985
Schuyler Lake (Otsego) 13457
Schuylerville (Bronx) (part of New York City)
Schuylerville (Saratoga) 12871
Scio (Allegany) 14880
Sciota (Clinton) *mail* West Chazy 12992
Scipio (Cayuga)
Scipio Center (Cayuga) 13147
Scipioville (Cayuga) *mail* Scipio Center 13147
Sconondoa (Oneida) *mail* Oneida 13421
Scotchbush (Fulton) *mail* Saint Johnsville 13452
Scotch Bush (Montgomery) *mail* Amsterdam 12010
Scotchtown (Orange) *mail* Middletown 10940
Scotia (Schenectady) 12302
Scott (Cortland) *mail* Homer 13077
Scottsburg (Livingston) 14545

* Some Scarsdale addresses are within the city of New Rochelle or Yonkers. See Publication 634 and 647.

Scotts Corner (Orange) *mail* Montgomery 12549
Scotts Corners (Cattaraugus) *see* Maplehurst
Scotts Corners (Jefferson) *mail* Adams 13605
Scotts Corners (Westchester) *see* Pound Ridge
Scottsville (Monroe) 14546
Scranton (Erie) *mail* Hamburg 14075
Scriba (Oswego)
Scriba Center (Oswego) *mail* Oswego 13126
Scribner Corners (Madison)
Scuttlehold (Suffolk) *mail* Water Mill 11976
Sea Breeze (Monroe) 14617
Sea Cliff (Nassau) 11579
Seaford (Nassau) 11783
Sea Gate (Kings) (part of New York City)
Seager (Ulster) *mail* Arkville 12406
Seamen's Church Institute (New York) 10004 (part of New York City)
Searingtown (Nassau) 11507
Searsburg (Schuyler) *mail* Trumansburg 14886
Searsville (Orange) *mail* Montgomery 12549
Seaside (Queens) (part of New York City)
Seaview (Suffolk) *mail* Ocean Beach 11770
Second Milo (Yates) *mail* Penn Yan 14527
Secor Gardens (Westchester)
Seeley Creek (Chemung) *mail* Pine City 14871
Seifert Crs. (Oneida) (part or Rome) 13440
Selden (Suffolk) 11784
Selkirk (Albany) 12158
Selkirk Beach (Oswego) *mail* Pulaski 13142
Selkirk Junction (Albany)
Sellecks Corners (St. Lawrence) *mail* Colton 13625
Sempronius (Cayuga) *mail* Moravia 13118
Seneca Army Depot (Seneca) *mail* Romulus 14541
Seneca Castle (Ontario) 14547
Seneca Creek (Erie) 14224
Seneca Falls (Seneca) 13148
Seneca Hill (Oswego) *mail* Oswego 13126
Seneca Lake (Yates)
Seneca Point (Ontario) *mail* Canandaigua 14424
Sennett (Cayuga) 13150
Sentinel Heights (Onondaga) *mail* Jamesville 13078 and Lafayette 13084
Setauket (Suffolk) 11733
Seventh Day Hollow (Chenango) *mail* Otselic 13129
Severance (Essex) 12872
Severance (Monroe) *mail* Scottsville 14546
Seward (Schoharie) 12199
Shackport (Delaware) *mail* East Meredith 13757
Shadigee (Orleans) *mail* Lyndonville 14098
Shady (Ulster) 12479
Shakers (Livingston) *mail* Mount Morris 14510
Shaleton, Wever (Erie)
Shandaken (Ulster) 12480
Shandelee (Sullivan) *mail* Livingston Manor 12758
Shannon Corners (Yates) *mail* Dundee 14837
Sharon (Schoharie) *mail* Sharon Springs 13459
Sharon Center (Schoharie) *mail* Sharon Springs 13459
Sharon Springs (Schoharie) 13459
Shawnee (Niagara) *mail* Sanborn 14132
Sheds (Madison) 13151
Sheds Corners (Madison) *see* Sheds
Sheepshead Bay (Kings) *see* Homecrest (part of New York City)
Shekomeko (Dutchess) *mail* Pine Plains 12567
Shelby (Orleans) *mail* Medina 14103
Shelby Basin (Orleans) *mail* Medina 14103
Sheldon Corners (Chautauqua) *mail* Ripley 14775
Sheldon Corners (Wyoming) *mail* Strykersville 14145
Sheldon Hall (Chautauqua) *mail* Bemus Point 14712
Sheldrake (Seneca) *mail* Ovid 14521
Sheldrake Springs (Seneca) *mail* Interlaken 14847
Shelter Island (Suffolk) 11964
Shelter Island Heights (Suffolk) 11965
Shenandoah (Dutchess) *mail* Hopewell Junction 12533
Shenorock (Westchester) 10587
Sherburne (Chenango) 13460
Sheridan (Chautauqua) 14135
Sherman (Chautauqua) 14781
Sherman Park (Westchester) 10594
Shermerhorn Landing (St. Lawrence) *mail* Hammond 13646
Sherrill (Oneida) 13461
Sherwood (Cayuga) *mail* Aurora 13026
Sherwood Knolls (Onondaga) *mail* Camillus 13031
Sherwood Park (Rensselaer) *mail* Rensselaer 12144
Shinhopple (Delaware) 13837
Shinnecock Hills (Suffolk) *mail* Southampton 11968
Shirley (Erie) *mail* North Collins 14111
Shirley (Suffolk) 11967
Shokan (Ulster) 12481
Sholam (Ulster) *mail* Napanoch 12458
Shongo (Allegany) *mail* Genesee PA 16923
Shore Acres (Chautauqua) *mail* Bemus Point 14712
Shore Acres (Monroe) *mail* Hilton 14468
Shore Acres (Suffolk) 11952
Shoreham (Suffolk) 11786
Shore Haven (Chautauqua) *mail* Westfield 14787
Shorelands (Chautauqua) *mail* Dewittville 14728
Shore Oaks (Oswego) *mail* Oswego 13126
Shorewood (Chautauqua) *mail* Dunkirk 14048
Shorewood (Suffolk) *mail* Centerport 11721
Shortsville (Ontario) 14548
Short Tract (Allegany) *mail* Fillmore 14735
Shrub Oak (Westchester) 10588
Shumaker Crossing (Cayuga) *mail* Auburn 13021
Shumla (Chautauqua) *mail* Fredonia 14063
Shushan (Washington) 12873
Shutter Corners (Schoharie) *mail* Schoharie 12157
Sidney (Delaware) 13838
Sidney Center (Delaware) 13839
Siena (Albany) 12211
Siloam (Madison) *mail* Oneida 13421
Silver Bay (Warren) 12874
Silver Creek (Chautauqua) 14136
Silver Lake (Richmond) (part of New York City)
Silver Lake (Wyoming) 14549
Silver Lake Junction (Wyoming)
Silver Lake Village (Orange) *mail* Middletown 10940
Silver Springs (Wyoming) 14550
Simpsonville (Delaware) *mail* Schenevus 12155
Sinclairville (Chautauqua) 14782
Sisson (Saint Lawrence) *see* Sissonville
Sissonville (St. Lawrence) *mail* Potsdam 13676
Sixmile Point (Otsego) *mail* Springfield Center 13468
Skaneateles (Onondaga) 13152
Skaneateles Falls (Onondaga) 13153
Skaneateles Junction (Onondaga)
Skerry (Franklin) *mail* North Bangor 12966
Skinners (Sullivan)
Skinnerville (St. Lawrence) *mail* Winthrop 13697
Slab City (Chautauqua) *mail* Sherman 14781
Slab City (St. Lawrence) *mail* Potsdam 13676
Slabtown (Chemung) *mail* Horseheads 14845
Slate Hill (Orange) 10973
Slaterville Springs (Tompkins) 14881
Sleepy Hollow Manor (Westchester) 10591
Sleggs Landing (Livingston) *mail* Geneseo 14454
Slingerlands (Albany) 12159
Sliters (Rensselaer) *mail* East Greenbush 12061
Sloan (Erie) *mail* Buffalo 14225
Sloansville (Schoharie) 12160
Sloatsburg (Rockland) 10974
Slyboro (Washington) *mail* Granville 12832
Smallwood (Sullivan) 12778
Smartville (Oswego) *mail* Lacona 13083
Smithboro (Tioga) 13840
Smith Corners (Herkimer) *mail* Mohawk 13407
Smith Corners (Orange) *mail* Port Jervis 12771
Smithfield (Dutchess) *mail* Amenia 12501 and Miller 12546
Smiths Basin (Washington) *mail* Fort Ann 12827
Smiths Corner (Albany) *mail* Medusa 12120
Smiths Mills (Chautauqua) *mail* Forestville 14062 and Silver Creek 14136
Smithtown (Suffolk) 11787
Smithtown (Suffolk) *mail* Smithtown 11787
Smithtown Branch (Suffolk) *mail* Smithtown 11787
Smithtown Pines (Suffolk) Smithtown 11787
Smith Valley (Schuyler) *mail* Alpine 14805
Smithville (Jefferson) 13686
Smithville Center (Chenango) *mail* Greene 13778
Smithville Flats (Chenango) 13841
Smyrna (Chenango) 13464
Snowden (Otsego) *mail* Hartwick 13348
Snyder (Erie) 14226
Snyders Corners (Rensselaer) *mail* Troy 12180
Snyders Lake (Rensselaer) *mail* Troy 12180
Sodom (Putnam) *mail* Brewster 10509
Sodom (Warren) *mail* North Creek 12853
Sodus (Wayne) 14551
Sodus Center (Wayne) 14554
Sodus Point (Wayne) 14555
SoHo (New York) (part of New York City)
Solon (Cortland) *mail* East Freetown 13055
Solsville (Madison) 13465
Solvay (Onondaga) 13209
Somers (Westchester) 10589
Somerville (St. Lawrence) *mail* Gouverneur 13642
Sonora (Steuben) *mail* Savona 14879
Sonyea (Livingston) 14556
Sound Beach (Suffolk) 11789
Soundview (Bronx) 10472 (part of New York City)
Soundview Bruckner (Bronx) (part of New York City)
South (Westchester) 10705 (part of Yonkers)
South Addison (Steuben) *mail* Addison 14801
South Alabama (Genesee) *mail* Basom 14013 and Oakfield 14125
South Albany (Albany) *mail* Ravena 12143
South Albion (Oswego) *mail* Altmar 13302
South Amenia (Dutchess) *mail* Wassaic 12592
Southampton (Suffolk) 1196 +
South Amsterdam (Montgomery) 12010
South Apalachin (Tioga) *mail* Apalachin 13732
South Argyle (Washington) *mail* Argyle 12809
South Attica (Wyoming) *mail* Attica 14011
South Bay (Madison) *mail* Canastota 13032
South Bay Village (Washington) *mail* Fort Ann 12827
South Beach (Richmond) (part of New York City)
South Berne (Albany) *mail* Berne 12023
South Bethlehem (Albany) 12161
South Bloomfield (Ontario) *mail* Canandaigua 14424 and Holcomb 14469
South Bolivar (Allegany) *mail* Bolivar 14715
South Bombay (Franklin) *mail* Moira 12957
South Bradford (Steuben) *mail* Savona 14879
South Brookfield (Madison) *mail* West Edmeston 13485
South Brooklyn (Kings) (part of New York City)
South Buffalo (Erie) 14210 (part of Buffalo)
Southburg (Wyoming) *mail* North Java 14113
South Butler (Wayne) 13154
South Byron (Genesee) 14557
South Cairo (Greene) 12482
South Cambridge (Washington) *mail* Buskirk 12028
South Canisteo (Steuben) *mail* Canisteo 14823
South Centerville (Orange) *mail* Middletown 10940
South Clyde (Wayne) 14433
South Colton (St. Lawrence) 13687
South Columbia (Herkimer) *mail* Richfield Springs 13439
South Corinth (Saratoga) *mail* Porter Corners 12859
South Corning (Steuben) 14830
South Cortland (Cortland) *mail* Cortland 13045

South Cuyler (Cortland) *mail* Cuyler 13050
South Danby (Tompkins) *mail* Willseyville 13864
South Dansville (Steuben) *mail* Arkport 14807
South Dayton (Cattaraugus) 14138
South Dover (Dutchess) *mail* Wingdale 12594
South Easton (Washington) *see* Barkers Grove
Southeast Owasco (Cayuga) *mail* Moravia 13118
South Edmeston (Otsego) 13466
South Edwards (St. Lawrence) *mail* Edwards 13635
South Fallsburg (Sullivan) 12779
South Farmingdale (Nassau) 11735
South Farmingdale (Nassau)
Southfields (Orange) 10975
South Floral Park (Nassau) *mail* Elmont 11003
South Fort Plain (Montgomery)
South Gilboa (Schoharie) *mail* Stamford 12167
South Glens Falls (Saratoga) *mail* Glens Falls 12801
South Granville (Washington) *mail* Granville 12832
South Hamilton (Madison) *mail* Earlville 13332
South Hammond (St. Lawrence) *mail* Hammond 13646
South Hannibal (Oswego) *mail* Hannibal 13074
South Hartford (Washington) *mail* Hartford 12838
South Hartwick (Otsego) *mail* Mount Vision 13810
South Haven (Suffolk) *mail* Brookhaven 11719
South Hempstead (Nassau) *mail* Hempstead 11550
South Holbrook (Suffolk) 11741
South Hornell (Steuben) *mail* Hornell 14843
South Hudson Falls (Washington) *mail* Fort Edward 11282 and Hudson Falls 12839
South Huntington (Suffolk) *mail* Huntington Station 11746
South Ilion (Herkimer) *mail* Ilion 13357
South Islip (Suffolk) *see* West Bay Shore
South Jamaica (Queens) (part of New York City)
South Jamesport (Suffolk) 11970
South Jefferson (Schoharie) *mail* Stamford 12167
South Jewett (Greene) *mail* Hunter 12442
South Junction (Clinton)
South Kortright (Delaware) 13842
South Lansing (Tompkins) 14882
South Lebanon (Madison) *mail* Earlville 13332 and Lebanon 13085
South Lima (Livingston) 14558
South Little Falls (Herkimer) 13365
South Livonia (Livingston) *mail* Livonia 14487
South Lockport (Niagara) *mail* Lockport 14094
South Manor (Suffolk) *mail* Manorville 11949
South New Berlin (Chenango) 13843
South Newstead (Erie) *mail* Akron 14001
South Nineveh (Broome) *mail* Harpursville 13787
South Nyack (Rockland) *mail* Nyack 10960
Southold (Suffolk) 11971
Southold Village (Suffolk) *mail* Southold 11971
South Olean (Cattaraugus) 14760
South Onondaga (Onondaga) *mail* Nedrow 13120
South Otselic (Chenango) 13155
South Oxford (Chenango) *mail* Oxford 13830
South Ozone Park (Queens) 11420 (part of New York City)
South Palmyra (Wayne)
South Park (Erie) 14220 (part of Buffalo)
South Plainedge (Nassau) 11758
South Plattsburgh (Clinton)
South Plymouth (Chenango) 13844
Southport (Chemung) *mail* Elmira 14904
Southport (Chemung)
South Pulteney (Steuben) *mail* Hammondsport 14840
South Richmond Hill (Queens) 11419 (part of New York City)
South Ripley (Chautauqua) *mail* Ripley 14775
South Road (Dutchess) 12601 (part of Poughkeepsie)
South Roundout (Ulster)
South Russell (St. Lawrence) *mail* Russell 13684
South Rutland (Jefferson) *mail* Rutland 13688
South St. Johnsville (Montgomery) *mail* Fort Plain 13339
South Salem (Westchester) 10590
South Schenectady (Schenectady)
South Schodack (Rensselaer) 12162
South Schroon (Essex) 12877
South Setauket (Suffolk) *mail* East Setauket 11733
South Shore Mall Shopping Center (Suffolk) 11706
South Side (Chemung) 14904
South Side (Erie) 14220 (part of Buffalo)
South Sodus (Wayne) *mail* Lyons 14489
South Stockton (Chautauqua) *mail* Sinclairville 14782
South Stony Brook (Suffolk) *mail* Stony Brook 11790
South Street Seaport (New York) (part of New York City)
South Trenton (Oneida) *mail* Barneveld 13304
South Utica (Oneida)
South Valley (Otsego) *mail* Cherry Valley 13320
South Valley Stream (Nassau) *mail* Valley Stream 11581
South Vandalia (Cattaraugus) *mail* Allegany 14706
South Vestal (Broome) *mail* Vestal 13850
Southview (Broome) 13903 (part of Binghamton)
South Village (New York) (part of New York City)
South Wales (Erie) 14139
South Warsaw (Wyoming) *mail* Warsaw 14569
South Wellsville (Allegany) *mail* Wellsville 14895
South Westbury (Nassau) *mail* Westbury 11590
South Westerlo (Albany) 12163
Southwest Oswego (Oswego) *mail* Oswego 13126
South Wilson (Niagara) *mail* Newfane 14108 and Wilson 14172
Southwood (Onondaga) *mail* Jamesville 13078
South Worchester (Otsego) *mail* Worcester 12197
Sowerby Corners (Wyoming) *mail* Silver Springs 14550
Spackenkill (Dutchess) *mail* Poughkeepsie 12603
Spafford (Onondaga) *mail* Homer 13077
Sparkill (Rockland) 10976
Sparkle Lake (Westchester) *mail* Yorktown Heights 10598
Sparrow Bush (Orange) 12780
Sparta (Westchester) 10562
Spaulding Furnace (Columbia) *mail* Pine Plains 12567
Speculator (Hamilton) 12164
Speedsville (Tompkins) *mail* Berkshire 13736
Speigletown (Rensselaer) *mail* Troy 12182
Spellmans (Clinton) *mail* Plattsburgh 12901
Spencer (Tioga) 14883
Spencerport (Monroe) 14559
Spencer Settlement (Oneida) *mail* Rome 13440
Spencertown (Columbia) 12165
Speonk (Suffolk) 11972
Spinnerville (Herkimer) *mail* Ilion 13357
Split Rock (Onondaga) *mail* Camillus 13031
Spragueville (St. Lawrence and Jefferson) 13689
Sprakers (Montgomery) 12166
Spring Brook (Erie) 14140
Springbrook (Erie)
Spring Creek (Kings) (part of New York City)
Springfield (Otsego)
Springfield (Queens) (part of New York City)
Springfield Center (Otsego) 13468
Springfield Gardens (Queens) 11413 (part of New York City)
Springfield Gardens North (Queens) (part of New York City)
Springfield Gardens South (Queens) (part of New York City)
Spring Glen (Ulster) 12483
Spring Lake (Cayuga) *mail* Port Byron 13140
Spring Mills (Allegany) *mail* Whitesville 14897
Springs (Suffolk)
Springtown (Ulster) *mail* New Paltz 12561
Springvale (Chenango) *mail* Norwich 13815
Spring Valley (Rockland) 10977
Spring Valley (Westchester) 10562
Springville (Erie) 14141
Springville (Suffolk) *mail* Hampton Bays 11946
Springwater (Livingston) 14560
Springwood Village (Dutchess) *mail* Hyde Park 12538
Sprout Brook (Montgomery) *mail* Canajoharie 13317
Sproutville (Dutchess) *mail* Fishkill 12524
Spruceton (Greene) *mail* West Kill 12492
Spuyten Duyvel (Bronx) (part of New York City)
Staatsburg (Dutchess) 12580
Stacy Basin (Oneida) *mail* Durhamville 13054
Stadium (Bronx) 10452 (part of New York City)
Stafford (Genesee) 14143
Stamford (Delaware) 12167
Standish (Clinton) *mail* Lyon Mountain 12952
Stanford (Dutchess)
Stanford Heights (Albany) *mail* Schenectady 12301
Stanfordville (Dutchess) 12581
Stanley (Ontario) 14561
Stanley Manor (Onondaga) *mail* Camillus 13031
Stannards (Allegany) *mail* Wellsville 14895
Stanwix (Oneida) (part of Rome) 13440
Stanwix Heights (Oneida) 13440
Stapleton (Richmond) 10304 (part of New York City)
Starbuckville (Warren) *mail* Chestertown 12817
Stark (Herkimer)
Starkey (Yates) *mail* Dundee 14837
Starkville (Herkimer) *mail* Fort Plain 13339
Star Lake (St. Lawrence) 13690
Starrett City (Kings) (part of New York City)
State Bridge (Oneida) *mail* Durhamville 13054
State Line (Chautauqua) *mail* North East PA 16428
State Line Junction (Chemung)
Staten Island (Richmond) 103 + (part of New York City)
Steamburg (Cattaraugus) 14783
Steam Valley (Cattaraugus) *mail* Olean 14760
Stears Corners (Jefferson) *mail* Lorraine 13659
Stedman (Chautauqua) *mail* Mayville 14757
Steel City (Erie) 14218
Steelton (Erie) *mail* Blasdell 14219
Steinway (Queens) 11103 (part of New York City)
Stella (Broome) *mail* Binghamton 13905 and Johnson City 13790
Stella Niagara (Niagara) 14144
Stephens Mills (Steuben) *mail* Hornell 14843
Stephentown (Rensselaer) 12168
Stephentown Center (Rensselaer) 12169
Sterling (Cayuga) 13156
Sterling (Cayuga)
Sterling Forest (Orange) 10979
Sterling Station (Cayuga) *see* Sterling
Sterlington (Rockland) *mail* Sloatsburg 10974
Sterling Valley (Cayuga) *mail* Sterling 13156
Stetsonville (Otsego) *mail* New Lisbon 13415
Steuben Valley (Oneida) *mail* Holland Patent 13354
Stever Mill (Fulton) *mail* Broadalbin 12025
Stewart Air Force Base (Orange) 12550
Stewart Corners (Cayuga)
Stewart Manor (Nassau) *mail* Garden City 11530
Stiles (Onondaga)
Stilesville (Delaware) *mail* Deposit 13754
Stillman Village (Rensselaer) *mail* Petersburg 12138
Stillwater (Chautauqua) *mail* Jamestown 14701
Stillwater (Saratoga) 12170
Stirling (Suffolk) 11944
Stissing (Dutchess) *mail* Stanfordville 12581
Stittville (Oneida) 13469
Stockbridge (Madison) *mail* Munnsville 13409
Stockholm Center (St. Lawrence) *mail* Winthrop 13697
Stockport (Columbia) 12171
Stockport (Delaware) *mail* Hancock 13783
Stockton (Chautauqua) 14784
Stockwell (Oneida) *mail* Waterville 13480
Stokes (Oneida) *mail* Lee Center 13363 and Rome 13340
Stokes Corner (Oneida)
Stone Arabia (Montgomery) *mail* Fort Plain 13339

Stone Church (Genesee) *mail* Bergen 14416
Stonedam (Allegany) *mail* Genesee PA 16923
Stonehouse (Dutchess)
Stone Mills (Jefferson) *mail* Watertown 13601
Stone Ridge (Montgomery) *mail* Randall 12142
Stone Ridge (Ulster) 12484
Stony Brook (Suffolk) 11790
Stony Clove (Greene) *mail* Hunter 12442
Stony Creek (Warren) 12878
Stony Hollow (Ulster) *mail* Kingston 12401
Stony Point (Rockland) 10980
Stony Wold (Franklin)
Stoodley Corners (Schenectady) 12302
Stormville (Dutchess) 12582
Stottville (Columbia) 12172
Stow (Chautauqua) 14785
Stowersville (Essex) *mail* Westport 12993
Straits Corners (Tioga) *mail* Owego 13827
Stratford (Fulton) 13470
Strathmore (Nassau) 11030
Streetroad (Essex) *mail* Ticonderoga 12883
Strykersville (Wyoming) 14145
Sturges Corner (Delaware) *mail* Davenport 13750
Stuyvesant (Columbia) 12173
Stuyvesant (Kings) 11233 (part of New York City)
Stuyvesant Falls (Columbia) 12174
Stuyvesant Heights (Kings) (part of New York City)
Stuyvesant Park (New York) (part of New York City)
Stuyvesant Town (New York) (part of New York City)
Suffern (Rockland) 10901
Suffern Park (Rockland) *mail* Suffern 10901
Sugarbush (Franklin) *mail* Loon Lake 12951
Sugarhill (Schuyler) *mail* Watkins Glen 14891
Sugar Loaf (Orange) 10981
Sugartown (Cattaraugus) *mail* Great Valley 14741
Sullivan (Madison) *mail* Chittenango 13037
Sullivanville (Chemung) *mail* Horseheads 14845
Summerdale (Chautauqua) *mail* Sherman 14781
Summerhill (Cayuga) *mail* Locke 13092
Summerville (Monroe)
Summit (Allegany) *mail* Cuba 14727
Summit (Schoharie) 12175
Summit Park (Rockland) *mail* Spring Valley 10977
Summitville (Sullivan) 12781
Sun (Franklin) *mail* Burke 12917
Sundown (Ulster) 12782
Sun Haven (Westchester) (part of New Rochelle)
Sunmount (Franklin) 12986
Sunny Brae (Westchester) (part of Mount Vernon)
Sunnyside (Queens) 11104 (part of New York City)
Sunnyside (Richmond) (part of New York City)
Sunny Side (Chautauqua) *mail* Jamestown 14701
Sunrise Terrace (Broome) *mail* Binghamton 13905
Sunset (Kings) 11220 (part of New York City)
Sunset Bay (Chautauqua) *mail* Bemus Point 14712
Sunset Bay (Chautauqua) *mail* Silver Creek 14136
Sunset Beach (Niagara) *mail* Wilson 14172
Sunset Beach (Orleans) *mail* Waterport 14571
Sunset Manor (Oneida) *mail* Whitesboro 13492
Sunset Park (Kings) (part of New York City)
Surprise (Greene) 12176
Sutton Place (New York) (part of New York City)
Suttons Corners (Oswego) *mail* Fulton 13069
Swain (Allegany) 14884
Swains (Allegany)
Swale (Steuben) *mail* Cameron 14819
Swan Lake (Sullivan) 12783
Swartoutville (Dutchess) *mail* Hopewell Junction 12533
Swartwood (Chemung) *mail* Van Etten 14889
Swastika (Clinton) *mail* Schuyler Falls 12985
Swifts Mills (Erie) *mail* Akron 14001
Swormville (Erie) 12582
Sycaway (Rensselaer) *mail* Troy 12180
Sylvan Beach (Oneida) 13157
Sylvan Beach (Steuben) *mail* Hammondsport
Sylvan Lake (Dutchess) *mail* Hopewell Junction 12533
Syosset (Nassau) 11791
Syracuse (Onondaga) 132 +

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Taberg (Oneida) 13471
Tabor Corners (Livingston) *mail* Wayland 14572
Taborton (Rensselaer) *mail* Sand Lake 12153
Taconic Lake (Rensselaer) 12138
Taghkanic (Columbia) *mail* Ancram 12502
Tahawus (Essex) 12879
Talcottville (Lewis) *mail* Boonville 13309
Talcville (St. Lawrence) *mail* Edwards 13635
Tallman (Rockland) 10982
Tallmans (Rockland)
Tannersville (Greene) 12485
Tappan (Rockland) 10983
Tarrytown (Albany)
Tarrytown (Westchester) 10591
Tarrytown Heights (Westchester)
Taunton (Onondaga) *mail* Syracuse 13219
Taylor (Cortland) *mail* Cincinnatus 13040
Taylor (Livingston)
Taylor Center (Cortland) *mail* Cincinnatus 13040
Taylor Settlement (Jefferson) *mail* Adams 13605
Taylorshire (Erie) *mail* East Aurora 14052
Teall (Onondaga) 13217 (part of Syracuse)
Teed Corners (Livingston) *mail* Leicester 14481
Telufa (Chautauqua) *mail* Dewittville 14728
Ten Mile River (Sullivan) 12764
Tennanah (Sullivan) *mail* Roscoe 12776
Terminal (Richmond) 10301 (part of New York City)
Terrace Heights (Queens) (part of New York City)
Terrace Park (St. Lawrence) *mail* Ogdensburg 13669
Terry's Corners (Niagara) *mail* Lockport 14094
Terryville (Suffolk) *mail* Port Jefferson Station 11776
Texas (Oswego) *mail* Mexico 13114
Texas Valley (Cortland) *mail* Marathon 13803
Thayer Corners (Franklin) *mail* Burke 12917
The Bridges (Orleans) *mail* Kent 14477 and Waterport 14571
The Forks (Cattaraugus) *mail* Chafee 14030
The Glen (Warren) *mail* Warrensburg 12885
The Hook (Washington) *mail* Fort Ann 12827
The Knolls (Schenectady)
The Landing (Suffolk) *mail* Smithtown 11787
Thendara (Herkimer) 13472
The Plains (Washington) *mail* Cambridge 12816
Theresa (Jefferson) 13691
The Springs (Suffolk) *mail* East Hampton 11937
The Vly (Ulster) *mail* Stone Ridge 12484
Thiells (Rockland) 10984
Thomas Settlement (Jefferson) *mail* Adams 13605
Thomaston (Nassau) *mail* Great Neck 11021
Thompson (Ontario and Seneca) *mail* Lyons 14489
Thompson Ridge (Orange) 10985
Thompsons (Wayne)
Thompsons Lake (Albany) *mail* Altamont 12009
Thompsonville (Sullivan) 12784
Thomson (Washington) 12881
Thornton (Chautauqua) *mail* Cherry Creek 14723
Thornton Grove (Onondaga) *mail* Skaneateles 13152
Thornton Heights (Onondaga) *mail* Skaneateles 13152
Thornwood (Westchester) 10594
Thousand Island Park (Jefferson) 13692
Three Mile Bay (Jefferson) 13693
Three Rivers (Onondaga) *mail* Clay 13041
Throgs Neck (Bronx) 10465 (part of New York City)
Throopsville (Cayuga) *mail* Auburn 13021
Thurman (Warren) *mail* Warrensburg 12885
Thurman Station (Warren)
Thurston (Steuben) *mail* Campbell 14821
Thurston Road (Monroe) 14619 (part of Rochester)
Tiana (Suffolk) *mail* Hampton Bays 11946
Ticonderoga (Essex) 12883
Tifft Junction (Erie)
Tillson (Ulster) 12486
Times Plaza (Kings) 11217 (part of New York City)
Times Square (New York) 10108 (part of New York City)
Timothy Heights (Dutchess) 12569
Tioga (Tioga)
Tioga Center (Tioga) 13845
Tioga Centre (Tioga)
Tiona (Broome) *mail* Newark Valley 13811
Tiplady (Washington) *mail* Salem 12865
Tivoli (Dutchess) 12583
Toddsville (Otsego) *mail* Cooperstown 13326
Toddville (Westchester) *mail* Peekskill 10566
Todt Hill (Richmond) *mail* Staten Island 10301 (part of New York City)
Tomhannock (Rensselaer) *mail* Valley Falls 12185
Tomkins Cove (Rockland) 10986
Tomkins Corners (Chemung) *mail* Horseheads 14845
Tompkins Corners (Putnam) *mail* Putnam Valley 10579
Tompkins Park North (Kings) (part of New York City)
Tompkins Square (New York) 10009 (part of New York City)
Tompkinsville (Richmond) *mail* Staten Island 10301 (part of New York City)
Tonawanda (Erie) 1415 +
Tonawanda Junction (Erie) *mail* Buffalo 14223
Tonetta Lake Heights (Putnam) *mail* Brewster 10509
Tottenville (Richmond) 10307 (part of New York City)
Tower Hill (Richmond) (part of New York City)
Towers Corners (Niagara) *mail* Youngstown 14174
Towerville Corners (Chautauqua) *mail* Jamestown 14701
Towlesville (Steuben) *mail* Bath 14810
Town Corners (Chautauqua) *mail* Cherry Creek 14723
Towners (Putnam) *mail* Patterson 12563
Town Line (Erie) 14165
Town of Niagara (Niagara) *mail* Niagara Falls 14302
Town of Tonawanda (Erie) *mail* Buffalo 14223
Town Pump (Monroe) *mail* Spencerport 14559
Townsend (Schuyler) *mail* Watkins Glen 14891
Townsendville (Seneca) *mail* Interlaken 14847
Toziers Corners (Wyoming) *mail* Johnsonburg 14084
Tracy Creek (Broome) *mail* Vestal 13850
Trainsmeadow (Queens) 11370 (part of New York City)
Transit (Erie)
Travis (Richmond) *mail* Staten Island 10301 (part of New York City)
Treadwell (Delaware) 13846
Tremaines Corners (Jefferson) *mail* Rodman 13682
Tremont (Bronx) 10457 (part of New York City)
Trenton (Oneida)
Trenton Assembly Park (Oneida) *mail* Barneveld 13304
Trenton Falls (Oneida) *mail* Barneveld 13304
Tressmar (Monroe) *mail* Rochester 14624
Triangle (Broome) *mail* Greene 13778
Triangle Lake (Albany) *mail* Rensselaerville 12147
Tribeca (New York) (part of New York City)
Tribes Hill (Montgomery) 12177
Triborough (New York) 10035 (part of New York City)
Trionda (Washington) *mail* Greenwich 12834
Tripoli (Cortland) *mail* Cuyler 13050
Tristates (Orange) 12771
Troupsburg (Steuben) 14885
Troutbrook (Delaware)
Troutburg (Monroe) *mail* Hamlin 14464
Trout Creek (Delaware) 13847
Trout River (Franklin) *mail* Constable 12926
Troy (Rensselaer) 1218 +
Truesdale Lake (Westchester) 10590
Trumansburg (Tompkins) 14886
Trumbull Corners (Tompkins) *mail* Newfield 14867

Truthville (Washington) *mail* North Granville 12854
Truxton (Cortland) 13158
Tuckahoe (Suffolk) *mail* Southampton 11968
Tuckahoe (Westchester) 10707
Tucker Heights (Saratoga) *mail* Ballston Lake 12019
Tudor (New York) 10017 (part of New York City)
Tudor City (New York) (part of New York City)
Tully (Onondaga) 13159
Tully Center (Onondaga) *mail* Tully 13159
Tully Valley (Onondaga) *mail* Tully 13159
Tunnel (Broome) 13848
Tupper Lake (Franklin) 12986
Turin (Lewis) 13473
Turnwood (Ulster) *mail* Livingston Manor 12758
Turtle Bay (New York) (part of New York City)
Tuscarora (Broome) *mail* Windsor 13865
Tuscarora (Livingston) 14562
Tuthill (Ulster) *mail* Gardiner 12525
Tuxedo (Orange)
Tuxedo Park (Orange) 10987
Twelve Corners (Cayuga) *mail* Moravia 13118
Twelve Corners (Monroe) 14618
Twilight Park (Greene) *mail* Haines Falls 12436
Twin Lake Village (Westchester) *mail* South Salem 10590
Twin Orchards (Broome) *mail* Vestal 13850
Two Bridges (New York) (part of New York City)
Tylers (Delaware) *mail* Hancock 13783
Tylertown (Sullivan) *mail* Narrowsburg 12764
Tylerville (Jefferson)
Tyner (Chenango) *mail* Oxford 13830
Tyre (Seneca) *mail* Seneca Falls 13148
Tyrone (Schuyler) 14887

U

Ulster Heights (Ulster) *mail* Ellenville 12428
Ulster Landing (Ulster) *mail* Saugerties 12477
Ulster Park (Ulster) 12487
Ulsterville (Ulster) *mail* Pine Bush 12566
Unadilla (Otsego) 13849
Unadilla Forks (Otsego) *mail* West Winfield 13491
Undercliff (Essex) *mail* Lake Placid 12946
Underhill (Westchester)
Underwood Club (Essex) *mail* New Russia 12964
Uneeda Rest (Chautauqua) *mail* De Wittville 14728
Union (Broome) 13763
Union Center (Broome) 13760
Union Corners (Livingston) *mail* Conesus 14435
Union Corners (Madison) *mail* Canastota 13032
Uniondale (Nassau) 11553
Union Hill (Monroe) 14563
Union Mills (Fulton) *mail* Broadalbin 12025
Unionport (Bronx) (part of New York City)
Union Springs (Cayuga) 13160
Union Valley (Cortland) *mail* DeRuyter 13052
Unionville (Albany) *mail* Delmar 12054
Unionville (Orange) 10988
Unionville (St. Lawrence) *mail* Potsdam 13676
United Nations New York (New York) 10017 (part of New York City)
United States Cadet Corps (Orange)
U.S. Military Academy (Orange) *see* West Point
United States Public Health Service Hospital (Richmond) 10304 (part of New York City)
University (University of Syracuse) (Onondaga) 13210
University Gardens (Nassau) *mail* Great Neck 11020
University Heights (Bronx) 10452 (part of New York City)
Upper Benson (Hamilton) *mail* Northville 12134
Upper Brookville (Nassau) *mail* Glen Head 11545
Upper East Side (New York) (part of New York City)
Upper Grand View (Rockland) *mail* Nyack 10960
Upper Jay (Essex) 12987
Upper Lisle (Broome) *mail* Whitney Point 13862
Upper Nyack (Rockland) *mail* Nyack 10960
Upper Red Hook (Dutchess) *mail* Red Hook 12571
Upper Saint Regis (Franklin) 12945
Upper Union (Schenectady) 12309
Upperville (Chenango) *mail* Smyran 13464
Upper West Side (New York) (part of New York City)
Upton (Genesee) *mail* Batavia 14020
Upton (Suffolk) 11973
Upton Junction (Suffolk)
Upton Lake (Dutchess) *mail* Clinton Corners 12514
Uptonville (Monroe)
Uptown (Ulster) 12401
Urbana (Steuben) *mail* Hammondsport 14840
Ushers (Saratoga) *mail* Round Lake 12151
U.S. Military Academy (Orange) 10996
Utica (Onedia) 1350 +
Utopia (Queens) 11366 (part of New York City)

V

V.A. Center Hospital (Steuben) 14810
V.A. Hospital (Genesee) 14020
Vail Mills (Fulton) *mail* Broadalbin 12025
Vails Gate (Orange) 12584
Vails Gate Junction (Orange) 12584
Valatie (Columbia) 12184
Valcour (Clinton) *mail* Peru 12972
Valhalla (Westchester) 10595
Valley (Nassau)
Valley Cottage (Rockland) 10989
Valley Falls (Rensselaer) 12185
Valley Mills (Madison) *mail* Munnsville 13409
Valley Stream (Nassau) 1158 +
Vallonia Springs (Broome) *mail* Nineveh 13813
Valois (Schuyler) 14888
Van (Kings) (part of New York City)
Van Allen Park (Rensselaer) 12144
Van Brunt (Kings) 11215 (part of New York City)
Van Buren Bay (Chautauqua) *mail* Dunkirk 14048
Van Buren Point (Chautauqua) 14166
Van Cortlandt (Bronx) (part of New York City)
Van Cortlandt Park (Bronx) (part of New York City)
Van Cortlandt Park South (Bronx) (part of New York City)
Van Cortlandville (Westchester) *mail* Peekskill 10566
Van Cott (Bronx) 10467 (part of New York City)
Vandalia (Cattaraugus) *mail* Allegany 14706
Van Del (Erie) 14127
Vanderveer (Kings) 11210 (part of New York City)
Van Deusenville (Montgomery) *mail* Canajoharie 13317
Van Etten (Chemung) 14889
Van Fleet (Steuben) *mail* Elkland PA 16920
Van Hoesen (Rensselaer)
Van Hornesville (Herkimer) 13475
Van Kearens (Dutchess) *mail* Poughkeepsie 12601
Van Keurens (Orange)
Van Liews (Seneca) *mail* Interlaken 14847
Van Nest (Bronx) 10462 (part of New York City)
Varna (Tompkins) 14850
Varysburg (Wyoming) 14167
Vega (Delaware) *mail* Kelly Corners 12445
Venice, Stewart Corners (Cayuga) *mail* Venice Center 13161
Venice Center (Cayuga) 13161
Verbank (Dutchess) 12585
Verbank Village (Dutchess) *mail* Verbank 12585
Verdoy (Albany) *mail* Latham 12110
Vermillion (Oswego) Mexico 13114
Vermontville (Franklin) 12989
Vernal (Wyoming) *mail* Attica 14011
Vernon (Oneida) 13476
Vernon Center (Oneida) 13477
Vernon Park (Westchester) (part of Mount Vernon)
Vernon Valley (Suffolk) 11731
Verona (Oneida) 13478
Verona Beach (Oneida) 13162
Verona Mills (Oneida) *mail* Rome 13440
Verplanck (Westchester) 10596
Versailles (Cattaraugus) 14168
Vesper (Onondaga) *mail* Tully 13159
Vestal (Broome) 1385 +
Vestal Center (Broome) *mail* Vestal 13850
Vestal Gardens (Broome) 13850
Veteran (Ulster) *mail* Saugerties 12477
Veterans Administration (Steuben) 14810
Veterans Administration Facility (Genesee) 14020
Veterans Administration Hospital (Erie) 14215
Veterans Hospital (Onondaga) 13210
Victor (Ontario) 14564
Victoria (Chautauqua) *mail* Ashville 14710
Victory (Cayuga) *mail* Cato 13033
Victory (Saratoga)
Victory Heights (Chemung) *mail* Elmira 14903
Victory Mills (Saratoga) 12844
Victory Park (Westchester) (part of New Rochelle)
Vienna (Oneida) *mail* Blossvale 13308
Viewmonte (Columbia) *mail* Germantown 12526
Village (New York) 10014 (part of New York City)
Village of the Branch (Suffolk) *mail* Smithtown 11787
Vincent (Ontario) *mail* Canandaigua 14424
Vinegar Hill (Kings) (part of New York City)
Vine Valley (Yates) *mail* Middlesex 14507
Vintonton (Schoharie) *mail* Warnerville 12187
Viola (Rockland) *mail* Monsey 10952 and Suffern 10901
Virgil (Cortland) *mail* Cortland 13045
Visher Ferry (Saratoga) *mail* Rexford 12148
Vista (Westchester) *mail* New Canaan CT 06840
Voak (Yates) *mail* Penn Yan 14527
Vollentine (Cattaraugus) *mail* Randolph 14772
Volney (Oswego) *mail* Fulton 13069
Volusia (Chautauqua) *mail* Westfield 14787
Voorhees Corners (Oswego) *mail* Parish 13131
Voorheesville (Albany) 12186
Vosberg (Allegany) *mail* Allentown 14707 and Bolivar 14715
Vroomans (Schoharie) *mail* Schoharie 12157
Vukote (Chautauqua) *mail* Ashville 14710

W

Waccabuc (Westchester) 10597
Waddington (St. Lawrence) 13694
Wadhams (Essex) 12990
Wadhams Mills (Essex)
Wadhams Park (St. Lawrence) *mail* Odgensburg 13669
Wading River (Suffolk) 11792
Wadsworth (Livingston) 14565
Wadsworth Junction (Livingston)
Wahmeda (Chautauqua) *mail* Chautauqua 14722 and Mayville 14757
Wainscott (Suffolk) 11975
Wainscott Station (Suffolk)
Waits (Tioga) *mail* Owego 13827
Wakefield (Bronx) 10466 (part of New York City)
Walden (Erie) 14225
Walden (Orange) 12586
Wales Station (Erie)
Wales Center (Erie) 14169
Wales Hollow (Erie) *mail* Wales 14139
Walesville (Oneida) *mail* Whitesboro 13492
Walker (Monroe) 14566
Walkers (Wyoming) *mail* Silver Lake 14549
Walker Valley (Ulster) 12588
Wallace (Steuben) 14890
Wallington (Wayne) *mail* Sodus 14551
Wallkill (Ulster) 12589
Walloomsac (Rensselaer) *mail* North Bennington VT 05257
Wall Street (New York) 10268 (part of New York City)
Walton (Delaware) 13856
Walworth (Wayne) 14568
Wampsville (Madison) 13163

Wanakah (Erie) *mail* Hamburg 14075
Wanakena (St. Lawrence) 13695
Wango (Chautauqua) *mail* Forestville 14062
Wantagh (Nassau) 11793
Wappingers Falls (Dutchess) 12590
Wappingers Falls East (Dutchess) *mail* Wappingers Falls 12590
Wappingers Lake (Dutchess) *mail* Wappingers Falls 12590
Ward Hill (Richmond) (part of New York City)
Ward's Island (New York) 10035 (part of New York City)
Wardwell Settlement (Jefferson) *mail* Adams 13605
Warners (Chautauqua) *mail* Bemus Point 14712
Warners (Onondaga) 13164
Warnerville (Schoharie) 12187
Warren (Herkimer) *mail* Richfield Springs 13439
Warrensburg (Warren) 12885
Warrensburg Center (Warren)
Warrens Corners (Niagara) *mail* Lockport 14094
Warsaw (Wyoming) 14569
Warwick (Orange) 10990
Warwick State Training School for Boys (Orange)
Washington Bridge (New York) 10033 (part of New York City)
Washington Heights (New York) (part of New York City)
Washington Heights (Orange) *mail* Middletown 10940
Washington Hunt (Livingston)
Washington Mills (Oneida) 13479
Washingtonville (Orange) 10992
Wassaic (Dutchess) 12592
Wassaic State School (Dutchess) 12592
Waterboro (Chautauqua) *mail* Kennedy 14747
Waterburg (Tompkins) *mail* Trumansburg 14886
Waterford (Saratoga) 12188
Water Island (Suffolk) *mail* Patchogue 11772
Waterloo (Seneca) 13165
Water Mill (Suffolk) 11976
Watermill (Suffolk)
Waterport (Orleans) 14571
Watertown (Jefferson) 1360 +
Watertown Junction (Jefferson) 13601
Watervale (Onondaga) *mail* Manlius 13104
Water Valley (Erie) *mail* Hamburg 14075
Waterville (Oneida) 13480
Watervliet (Albany) 12189
Watervliet Arsenal (Albany) 12189
Watkins Glen (Schuyler) 14891
Watkins Glen Station (Schuyler)
Watson (Lewis) *mail* Lowville 13367
Watsonville (Schoharie) *mail* Middleburg 12122
Wattlesburg (Chautauqua) *mail* Ripley 14775
Watts Flats (Chautauqua) *mail* Ashville 14710
Wautoma Beach (Monroe) *mail* Hilton 14468
Wave Crest (Queens) *mail* Far Rockaway 11690 (part of New York City)
Waverly (Tioga) 14892
Wawarsing (Ulster) 12489
Wayland (Steuben) 14572
Wayne (Schuyler) 14893
Wayne Center (Wayne) *mail* Lyons 14489
Wayneport Junction (Wayne)
Webatuck (Dutchess) *mail* Wingdale 12594
Webbs Mills (Chemung) *mail* Pine City 14871
Webbville (Suffolk) 11944
Webster (Monroe) 14580
Webster Crossing (Livingston) 14584
Websters Corners (Erie) *mail* Orchard Park 14127
Wedgewood (Schuyler) *mail* Watkins Glen 14891
Weedsport (Cayuga) 13166
Weeksville (Kings) (part of New York City)
Wegatchie (St. Lawrence) *mail* Antwerp 13608
Welcome (Otsego) *mail* Mount Vision 13810
Welfare Island 10017 (part of New York City)
Wells (Hamilton) 12190
Wells Bridge (Otsego) 13859
Wellsburg (Chemung) 14894
Wellsville (Allegany) 14895
Weltonville (Tioga) *mail* Newark Valley 13811
Wemple (Albany)
Wende (Erie) *mail* Alden 14004
Wendelville (Niagara) North Tonawanda 14120
Wesley (Cattaraugus) *mail* Gowanda 14070
Wesley Chapel (Rockland) *mail* Suffern 10901
West Albany (Albany)
West Alden (Erie) *mail* Alden 14004
West Almond (Allegany) *mail* Almond 14804
West Amboy (Oswego) *mail* West Monroe 13167
West Amityville (Nassau) *mail* Amityville 11701
West Athens (Greene)
West Babylon (Suffolk) 1170 +
West Bainbridge (Chenango) *mail* Bainbridge 13733
West Bangor (Franklin) 12991
West Barre (Orleans) *mail* Albion 14411
West Batavia (Genesee) *mail* Batavia 14020
West Bay Shore (Suffolk) *mail* Bay Shore 11706
West Beekmantown (Clinton) *mail* West Chazy 12992
West Bergen (Genesee)
West Berne (Albany) 12191
West Bethany (Genesee) *mail* East Bethany 14054
West Bloomfield (Ontario) 14585
West Branch (Oneida) *mail* Ava 13303
West Brentwood (Suffolk) 11717
West Brighton (Kings) (part of New York City)
West Brighton (Monroe)
West Brighton (Richmond) (part of New York City)
Westbrookville (Sullivan) 12785
West Burlington (Otsego) 13482
Westbury (Cayuga and Wayne) *mail* Red Creek 13143
Westbury (Nassau) 11590
West Bush (Fulton) *mail* Gloversville 12078
West Cambridge (Washington) *mail* Cambridge 12816
West Cameron (Steuben) *mail* Cameron 14819
West Camp (Ulster) 12490
West Candor (Tioga) *mail* Candor 13743
West Carthage (Jefferson) *mail* Carthage 13619
West Caton (Steuben) *mail* Corning 14830
West Catskill (Greene) 12414
West Charlton (Saratoga) *mail* Amsterdam 12010
West Chazy (Clinton) 12992
West Chenango (Broome) *mail* Binghamton 13905
Westchester (Bronx) 10461 (part of New York City)
Westchester Heights (Bronx) *mail* Westchester 10461 (part of New York City)
Westchester Square (Bronx) (part of New York City)
West Chili (Monroe) *mail* North Chili 14514
West Clarksville (Allegany) 14786
West Colesville (Broome) *mail* Binghamton 13904
West Concourse (Bronx) (part of New York City)
West Conesville (Schoharie) *mail* Gilboa 12076
West Constable (Franklin)
West Copake (Columbia) 12593
West Corners (Broome) 13760
West Cornwall (Orange) *mail* Vails Gate 12584
West Coxsackie (Greene) 12192
Westdale (Oneida) 13483
West Danby (Tompkins) 14896
West Davenport (Delaware) 13860
West Delhi (Delaware) *mail* Delhi 13753
West Dryden (Tompkins) *mail* Freeville 13068
West Durham (Greene) *mail* Durham 12422
West Eaton (Madison) 13484
West Edmeston (Otsego) 13485
West Ellery (Chautauqua) *mail* Bemus Point 14712
West Ellicott (Chautauqua) *mail* Jamestown
West Elmira (Chemung) *mail* Elmira 14905
West End (Orange) 10940
West Orange (Otsego) *mail* Oneonta 13820
West Endicott (Broome) *mail* Endicott 13760
Westerlea (Onondaga) *mail* Camillus 13031
Westerleigh (Richmond) *mail* Port Richmond 10302 (part of New York City)
Westerlo (Albany) 12193
Westernville (Oneida) 13486
West Exeter (Otsego) 13487
West Falls (Erie) 14170
West Farms (Bronx) 10460 (part of New York City)
West Fayette (Seneca) *mail* Geneva 14456
Westfield (Chautauqua) 14787
Westford (Otsego) 13488
West Fort Ann (Washington) *mail* Fort Ann 12827
West Fowler (St. Lawrence) *mail* Gouverneur 13642
West Fulton (Schoharie) 12194
West Gaines (Orleans) *mail* Albion 14411
West Galway (Fulton) *mail* Hagaman 12086
Westgate Shopping Center (Monroe) 14624
West Genesee Terrace (Onondaga) *mail* Camillus 13031
West Gilgo Beach (Suffolk) 11702
West Glens Falls (Warren) *mail* Glens Falls 12801
West Glenville (Schenectady) *mail* Amsterdam 12010
West Groham (Ontario)
West Granville Corners (Washington) *mail* Granville 12832
West Greenwood (Steuben) *mail* Greenwood 14839
West Groton (Tompkins) *mail* Groton 13073
Westhampton (Suffolk) 11977
Westhampton Beach (Suffolk) 11978
West Harpersfield (Delaware) *mail* Harpersfield 13786
West Harrison (Westchester) 10604
West Haverstraw (Rockland) 10993
West Herbon (Washington) *mail* Salem 12865
West Hempstead (Nassau) 11552
West Henrietta (Monroe) 14586
West Hill (Herkimer) 13357
West Hill (Schenectady) *mail* Schenectady 12301
West Hills (Suffolk) *mail* Huntington 11743
West Hoosick (Rensselaer) *mail* Buskirk 12028
West Huntington (Suffolk) *mail* Huntington 11743 and Huntington Station 11746
West Hurley (Ulster) 12491
West Islip (Suffolk) 11795
West Junius (Phelps)
West Kendall (Orleans) *mail* Kendall 14476
West Kill (Greene) 12492
West Kortright (Delaware) *mail* East Meredith 13757
West Laurens (Otsego) *mail* Laurens 13796
West Lebanon (Columbia) 12195
West Lee (Oneida) *mail* Lee Center 13363 and Taberg 13471
West Leyden (Lewis) 13489
West Lowville (Lewis) *mail* Lowville 13367
West Martinsburg (Lewis) Lowville 13367
West Mecox (Suffolk) *mail* Water Mill 11976
West Melville (Suffolk)Westmere (Albany) *mail* Albany 12203
West Meredith (Delaware) *mail* East Meredith 13757 and Treadwell 13846
West Middleburg (Schoharie) *mail* Middleburg 12122
West Middlebury (Wyoming) *mail* East Bethany 14054
West Milton (Saratoga) *mail* Ballston Spa 12020
Westminster (Jefferson) *mail* Alexandria Bay 13607
Westminster Park (Jefferson) *mail* Alexandria Bay 13607
West Monroe (Oswego) 13167
Westmoreland (Oneida) 13490
Westmoreland (Suffolk) 11965
West Mount Vernon (Westchester) (part of Mount Vernon)
West Newark (Tioga) *mail* Newark Valley 13811
West New Brighton (Richmond) 10310 (part of New York City)
West Newburgh (Orange) 12550 (part of Newburgh)
West Nyack (Rockland) 10994
Weston (Schuyler) *mail* Dundee 14837
West Oneonta (Otsego) 13861

Weston Mills (Cattaraugus) 14788
Westover (Broome) *mail* Johnson City 13790
West Parishville (St. Lawrence) *mail* Potsdam 13676
West Park (Ulster) 12493
West Pawling (Dutchess) *mail* Pawling 12564
West Perry (Wyoming) *mail* Perry 14530
West Perrysburg (Cattaraugus) *mail* Perrysburg 14129
West Perth (Fulton) *mail* Amsterdam 12010 and Johnstown 12095
West Phoenix (Onondaga) *mail* Phoenix 13135
West Pierrepont (St. Lawrence) *mail* Canton 13617
West Plattsburg (Clinton) *mail* Morrisville 12962 and Plattsburgh 12901
West Point (Orange) 1099 +
Westport (Essex) 12993
West Portland (Chautauqua) *mail* Westfield 14787
West Potsdam (St. Lawrence) *mail* Potsdam 13676
West Richmondville (Schoharie) *mail* Richmondville 12149
West Ridge (Monroe) 14615
West Ridgeway (Orleans) *mail* Medina 14103
West Rush (Monroe) 14587
West Saint James (Suffolk) *mail* Smithtown 11787
West Salamanca (Cattaraugus) (part of Salamanca 14779)
West Sand Lake (Rensselaer) 12196
West Saugerties (Ulster) *mail* Saugerties 12477
West Sayville (Suffolk) 11796
West Schuyler (Herkimer) *mail* Utica 13502
West Seneca (Erie) 14224
West Shelby (Orleans) *mail* Medina 14103
West Shokan (Ulster) 12494
West Side (Chemung) 14905
West Side (Erie) 14213 (part of Buffalo)
West Side (New York) (part of New York City)
West Slaterville (Tompkins) *mail* Slaterville Springs 14881
West Smithtown (Suffolk) *mail* Smithtown 11787
West Somerset (Niagara) *mail* Appleton 14008
West Sparta Station (Livingston)
West Stephentown (Rensslear) *mail* Stephentown Center 12169
West Stockholm (St. Lawrence) 13696
West Sweden (Monroe) *mail* Brockport 14420
West Taghkanic (Columbia) *mail* West Ancram 12502
West Tiana (Suffolk) *mail* Hampton Bays 11946
Westtown (Orange) 10998
West Township (Albany) *mail* Altamont 12009
West Utica (Oneida)
Westvale (Onondaga) *mail* Syracuse 13219
West Valley (Cattaraugus) 14171
West Valley Falls (Rensselaer) 12185
West Vienna (Oneida)
Westview (Broome) 13905
Westview (Livingston) *mail* Dansville 14437
Westview Manor (Onondaga) *mail* Camillus 13031
West Village (New York) (part of New York City)
Westville (Franklin) *mail* Constable 12926
Westville (Otsego) *mail* Schenevus 12155
Westville Center (Franklin) *mail* Constable 12926
West Walworth (Wayne) *mail* Macedon 14502
West Waterford (Saratoga) (part of Waterford) 12188
West Webster (Monroe) 14580
West Windsor (Broome) *mail* Windsor 13865
West Winfield (Herkimer) 13491
West Yaphank (Suffolk) *mail* Medford 11763
Wethersfield Spring (Wyoming) *mail* Warsaw 14569
Wevertown (Warren) 12886
Whaley Lake (Dutchess) *mail* Holmes 12531
Whallonsburg (Essex) 12994
W Harrison (Westchester) (part of White Plains)
Wheatland Station (Monroe)
Wheatland Center (Monroe) *mail* Scottsville 14546
Wheatley (Nassau) 11568
Wheatville (Genesee) *mail* Basom 14013
Wheatville Station (Genesee)
Wheeler (Steuben) *mail* Bath 14810
Wheeler Estates (Schenectady) *mail* Ballston Lake 12019
Wheelers (Ontario) *mail* Holcomb 14469
Wheelertown (Herkimer) *mail* Forestport 13338 and Remsen 13438
Wheelerville (Fulton) *mail* Caroga Lake 12032
Whig Corners (Otsego) *mail* Cooperstown 13326
Whig Hill (Oswego) *mail* West Monroe 13167
Whippleville (Franklin) 12995
White Birches (Westchester) (part of New Rochelle)
White Bridge (Livingston)
White Church (Tompkins) *mail* Brooktondale 14817
White Creek Station (Rensselaer)
White Creek (Washington) 12057
Whiteface (Essex) 12946
Whiteface Mountain Ski Area (Essex) 12946
White Fathers (Franklin) *mail* Onchiota 12968
Whitehall (Washington) 12887
Whitehall Corners (Westcheser) *mail* Katonah 10536
White Lake (Oneida) *mail* Woodgate 13494
White Lake (Sullivan) 12786
Whitelaw (Madison) *mail* Canastota 13032
White Plains (Westchester) 106 +
White Plains District (Westchester) 10610 (part of White Plains)
Whiteport (Ulster) *mail* Kingston 12401
Whitesboro (Oneida) 13492
Whites Store (Chenango) *mail* South New Berlin 13843
Whitestone (Queens) 11357 (part of New York City)
White Sulphur Springs (Sullivan) 12787
Whitesville (Allegany) 14897
Whitfield (Ulster) *mail* Accord 12404
Whitney Crossing (Allegany)
Whitney Estates (Albany) *mail* Latham 12110
Whitney Point (Broome) 13862
Wickman Park (Suffolk) *mail* Greenport 11944
Wicopee (Dutchess) *mail* Hopewell Junction 12533
Wildwood (Suffolk) 11792
Wildwood Lake (Suffolk) *mail* Riverhead 11901
Wileyville (Steuben) *mail* Rexville 14877
Willard (Seneca) 14588
Willet (Cortland) 13863
Willets (Cayuga) *mail* Aurora 13026
Williamsbridge (Bronx) 10467 (part of New York City)
Williamsburg (Kings) 11211 (part of New York City)
Williams Grove (Onondaga) *mail* Marietta 13110
Williamson (Wayne) 14589
Williamson Center (Wayne)
Williamstown (Oswego) 13493
Williamsville (Erie) 14221
Williston Park (Nassau) 11596
Willow (Ulster) 12495
Willowbrook (Richmond) *mail* Staten Island 10301 (part of New York City)
Willow Brook (Chautauqua) *mail* Bemus Point 14712
Willow Brook Park (Schenectady) 12302
Willowemoc (Sullivan) *mail* Livingston Manor 12758
Willow Glen (Saratoga) *mail* Mechanicville 12118
Willow Glen (Tompkins) *mail* Dryden 13053
Willow Grove (Cayuga) *mail* Port Byron 13140
Willow Point (Broome) *mail* Vestal 13850
Willowvale (Oneida) 13319
Willsboro (Essex) 12996
Willsboro Point (Essex) *mail* Willsboro 12996
Willseyville (Tioga) 13864
Wilmington (Essex) 12997
Wilmot Woods (Westchester) (part of New Rochelle)
Wilmurt (Herkimer) *mail* Cold Brook 13324
Wilson (Niagara) 14172
Wilson Corners (Cayuga) *mail* Moravia 13118
Wilson Park (Westchester) (part of Tarrytown)
Wilton (Saratoga) 12866
Winchester (Erie) (part of West Seneca) 14224
Winchester Station (Erie) (part of Buffalo)
Windecker (Lewis) *mail* Lowville 13367
Winderest Park (Onondaga) *mail* Camillus 13031
Windham (Greene) 12496
Winding Ways (Onondaga) *mail* Skaneateles 13152
Windom (Erie) *mail* Orchard Park 14127 and Buffalo 14219
Windsor (Broome) 13865
Windsor Beach (Monroe) 14617
Windsor Terrace (Kings) (part of New York City)
Winebrook Hills (Essex) *mail* Newcomb 12852
Wingate (Kings) (part of New York City)
Wingdale (Dutchess) 12594
Winona Lakes (Orange) *mail* Newburgh 12550
Winterton (Sullivan) *mail* Bloomingburg 12721
Winthrop (St. Lawrence) 13697
Wiscoy (Allegany) *mail* Portageville 14536
Wisner (Orange) *mail* Warwick 10990
Witherbee (Essex) 12998
Wittenberg (Ulster) R-22, *mail* Mount Tremper 12457
Wolcott (Wayne) 14590
Wolcottsburg (Erie) *mail* Clarence Center 14032
Wolcottsville (Niagara) *mail* Akron 14001
Wolf Hollow (Delaware) *mail* Andes 13731
Wolf Run (Cattaraugus) *mail* Salamanca 14779
Woodard (Onondaga)
Woodbourne (Sullivan) 12788
Woodbury (Nassau) 11797
Woodbury Falls (Orange) *mail* Highland Mills 10930
Woodgate (Oneida) 13494
Woodhaven (Queens) 11421 (part of New York City)
Woodhaven Junction (Queens) (part of New York City)
Woodhull (Steuben) 14898
Woodinville (Dutchess) *mail* Pawling 12564
Woodland (Ulster) *mail* Phoenicia 12464
Woodlawn (Bronx) 10470 (part of New York City)
Woodlawn (Chautauqua) *mail* Ashville 14710
Woodlawn (Erie)
Woodlawn (Schenectady)
Woodlawn Beach (Erie) *mail* Blasdell 14219
Woodmere (Nassau) 11598
Woodridge (Sullivan) 12789
Woodrow (Richmond) *mail* Prince Bay 10309 (part of New York City)
Woodruff Heights (Schenectady) 12302
Woodsburgh (Nassau) *mail* Woodmere 11598
Woods Corners (Chenango) *mail* Norwich 13815
Woods Falls (Clinton) *mail* Altona 12910
Woodside (Queens) 11377 (part of New York City)
Woods Mills (Clinton) 12918
Woodstock (Bronx) (part of New York City)
Woodstock (Ulster) 12498
Woodsville (Livingston) *mail* Dansville 14437
Woodville (Jefferson) 13698
Woodville (Ontario) *mail* Naples 14512
Wooglin (Chautauqua) *mail* Dewittville 14728
Woolsey (Queens) 11105 (part of New York City)
Worcester (Otsego) 12197
Worth Center (Jefferson) *mail* Lorraine 13659
Worthington (Westchester) *mail* White Plains 10602
Wright (Washington) *mail* Putnam Station 12861
Wrights Corners (Chautauqua) *mail* South Dayton 14138
Wrights Corners (Niagara) *mail* Lockport 14094
Wrights Corners (Onondaga) *mail* Phoenix 13135
Wright Settlement (Oneida) (part of Rome) 13440
Wurtemburg (Dutchess) *mail* Rhinebeck 12572
Wurtsboro (Sullivan) 12790
Wurtsboro Hills (Sullivan) *mail* Wurtsboro 12790
Wyandanch (Suffolk) 11798
Wyatts (Schenectady) *mail* Scotia 12302
Wyckoff Heights (Kings) 11237 (part of New York City)
Wykagyl (Westchester) 10804 (part of New Rochelle)
Wykagyl Park (Westchester) (part of New Rochelle)
Wynantskill (Rensselaer) 12198

Wyomanock (Rensselaer) *mail* Stephentown 12168
Wyoming (Wyoming) 14591

Y

Yagerville (Ulster) *mail* Napanoch 12458
Yankee Lake (Sullivan) *mail* Wurtsboro 12790
Yaphank (Suffolk) 11980
Yates (Orleans) *mail* Lyndonville 14098
Yates Center (Orleans)
Yatesville (Yates) *mail* Penn Yan 14527
Yonkers* (Westchester) 107 +
York (Livingston) 14592
York Center (Livingston)
York Corners (Allegany) *mail* Wellsville 14895
Yorkshire (Cattaraugus) 14173
Yorktown (Westchester) *mail* Yorktown Heights 10598
Yorktown Heights (Westchester) 10598
Yorkville (New York) (part of New York City)
Yorkville (Oneida) 13495
Yosts (Montgomery) *mail* Fonda 12068
Young Hickory (Steuben) *mail* Troupsburg 14885
Youngs (Delaware) *mail* Unadilla 13849
Youngstown (Niagara) 14174
Youngsville (Sullivan) 12791
Yulan (Sullivan) 12792

Z

Zena (Ulster) *mail* Woodstock 12498
Zoar (Jefferson) *mail* Rodman 13682

*See Publication 647.

Need help?

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center:	1 800 972-1233
For general information:	1 800 225-5829
To order forms and publications:	1 800 462-8100
From areas outside the U.S. and outside Canada:	(518) 485-6800

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Internet access: http://www.tax.state.ny.us

Hotline for the hearing and speech impaired: 1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.

If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
TAXPAYER CORRESPONDENCE
W A HARRIMAN CAMPUS
ALBANY NY 12227

To make sure that New York State employees give courteous responses and correct information to taxpayers, a Tax Department supervisor sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

New York State
Department of
Taxation and Finance

Addition to Publication 717

The *White Plains (Westchester)* entry in column 2, page 32, of the 9/99 version of Publication 717, *New York State Communities,* should read:

> **White Plains (Westchester)** ***see*** **Publication 646,** ***City of White Plains Addresses for Collecting and Reporting Sales Tax.*** **See also explanation on inside of front cover.**

Publication 717.1 (11/01)

New York State
Department of
Taxation and Finance

Transmittal Form

To:

Originating unit:

Prepared by:

Document number: _____

Date: _____

Instructions:

Preparer: Sign and date the form above, and prepare in triplicate.

Transmitter: Sign and date the form if the form is going to or coming from the bank. Retain one copy; transmit the other two copies to the receiver.

Receiver: Sign and date both copies when received. Return one copy to sender.

		Count	Amount
Returns with remittances			
1 Sales tax	1		
2 Other tax returns (New York/New Jersey; Connecticut)	2		
Loose checks/remittances			
3 Payee - sales tax	3		
4 Payee - other	4		
5 Form(s) ST-330, *Record of Advance Payment,* with remittance	5		
6 Form(s) TX-120, *Assessments Receivable Deposit Record*	6		
7 Total remittances *(add lines 1 through 6)*	7		
Returns without remittances			
8 Sales tax due - dollar value $_____	8		
9 Sales with no tax due	9		
10 Other taxes	10		
11 Miscellaneous correspondence (letters, requests for forms, *Certificates of Authority)*	11		
12 Form(s) ST-330 (taxpayers' copies)	12		

Transmitted by:

_____ Date: _____

Received by:

_____ Date: _____

TR-602.2 (4/02)

EXHIBIT 2-C
IFTA FORMS

Form#	
IFTA 100	IFTA Quarterly Fuel Use Tax Return
IFTA 100-V	Payment Voucher and Instructions for IFTA Returns Filed Electronically
IFTA 101	IFTA Quarterly Fuel Use Tax Schedule

New York State Department of
Taxation and Finance

W A Harriman Campus
Albany NY 12227-0001

IFTA-100

Use this form to report operations for the period

This report must be filed by

Taxpayer ID:

☐ **No Operation in any jurisdiction**

☐ **Cancel license**

☐ **Amended report**

IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this report for your records.**

Attach check or money order payable to: See *Mailing Instructions* on the back of this form.	Enter the amount of your payment here $

Enter the *Total Due* from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule,* for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1		
2 Motor fuel gasoline	2		
3 Ethanol/gasohol	3		
4 Propane (LPG)	4		
5 CNG (natural gas)	5		
6 Subtotal of amount due or (credit) *(add lines 1 through 5)*	6		
7 Penalty *(see instructions)*	7		
8 Total balance due or (credit) *(add lines 6 and 7)*	8		
9 Credits available as of / /	9		
10 Balance due/(credit) *(subtract line 9 from line 8)*	10		
11 Refund amount requested	11		

I certify that this business is duly licensed and that this report, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ( )
Official title		Paid preparer's EIN
Paid preparer's name or firm (if other than taxpayer)		Paid preparer's phone number ( )
Paid preparer's address		
Paid preparer's signature	Date	

For Office Use Only

Sig ☐ Corr ☐ Name/ID ☐

Date Received

Please make a copy of this report for your records.

IFTA-100 (9/05)

See *Mailing Instructions* on back.

General Information

Who Must File - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

U.S./METRIC CONVERSION FACTORS:

one liter = 0.2642 gallons one gallon = 3.785 liters
one mile = 1.6093 kilometers one kilometer = 0.62137 miles

Instructions

Please make any changes in your name or address on your report.

No Operation - Mark *X* in this box if you did not operate a qualified motor vechicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

Cancel License - Mark *X* in this box if you are filing a final report and requesting your license be canceled. Complete this report for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

Amended Report - Mark *X* in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended report.

Line Instructions

Enter any credit amounts in brackets.

Line 1 - Enter the total amount from column Q on the front of Form IFTA-101 for diesel fuel.

Line 2 - Enter the total amount from column Q on the front of Form IFTA-101 for motor fuel gasoline.

Line 3 - Enter the total amount from column Q on the front of Form IFTA-101 for ethanol/gasohol.

Line 4 - Enter the total amount from column Q on the front of Form IFTA-101 for propane (LPG).

Line 5 - Enter the total amount from column Q on the front of Form IFTA-101 for CNG (natural gas).

Line 6 - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

Line 7 - Penalty - A penalty of $50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due.

Line 8 - Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 - The preprinted credit shown on line 9 is the total of the credits available from previous quarters as of the date shown.

Line 10 - Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

fold here

Line 11 - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

Signature - The report must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the report and provide his or her EIN/social security number, mailing address and telephone number.

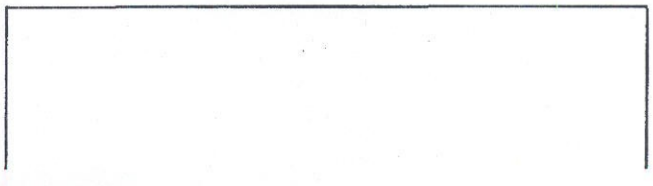
fold here

MAILING INSTRUCTIONS

1. Attach check or money order payable to
2. Include on your check or money order your identification number, **Form IFTA-100** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101** schedule(s) you are returning.
4. Fold on the lines indicated in the margin and **insert in the enclosed envelope,** DTF-999.9.
5. Make sure the address to the right shows through the envelope window.

For additional forms or information,
see the back of Form IFTA-101-I,
Instructions for completing Form IFTA-101.

Make sure this address shows through envelope window.



New York State Department of Taxation and Finance

Payment Voucher and Instructions for IFTA Returns Filed Electronically

IFTA-100-V

(12/05)

Who must use this form?

You **must** submit this voucher with your payment if you file a balance-due return, Form IFTA-100, using IFTA E-file.

Mailing instructions

Attach check or money order payable to ***Commissioner of Taxation and Finance.***

Include on your check or money order your identification number, ***Form IFTA-100-V***, and period covered by this payment.

Detach and mail your voucher along with your payment to this address:

NYS TAX DEPARTMENT
PO Box 22056
ALBANY NY 12201-2056

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to:

NYS TAX DEPARTMENT
W A HARRIMAN CAMPUS
ALBANY NY 12227

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

▼ Detach along the dotted line and submit bottom portion with payment ▼

New York State Department of Taxation and Finance

Payment Voucher for IFTA Returns Filed Electronically

IFTA-100-V

Licensee IFTA identification number	Period	Due date

Jurisdiction

New York

Taxpayer name

Amount due	Remittance amount
	$

For office use only

IFTA Quarterly Fuel Use Tax Schedule

IFTA-101

Tax on Fuel Type:

Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

Use this form to report operations for the period

Licensee IFTA identification number	Name

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

MPG Calculation

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
(A) _____	+	(B) _____	=	(C) _____	÷	(D) _____	=	(E) ___ ___ . ___

F Jurisdiction	G Rate Code	H Total Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
Subtotals											
Subtotals from back											
Totals											

Important Note: When listing additional jurisdictions and more space is needed, use the back of this form.

For Diesel, Motor fuel gasoline, Ethanol and Propane reported, transfer the total amount of Column Q from each schedule to the corresponding line on Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return.* For all other fuel types transfer the total amount of Column Q from each schedule to column S of the worksheet on the back of Form IFTA-101-I, *Instructions for Form IFTA-101.*

IFTA-101 (4/06) (back)

F **Jurisdiction**	G **Rate Code**	H **Total Miles**	I **Taxable Miles**	J **MPG** from E on front	K Taxable Gallons **(col. I ÷ J)**	L **Tax Paid Gallons**	M **Net Taxable Gallons** (col. K - L)	N **Tax Rate**	O **Tax (Credit) Due** (col. M x N (Tax)) (col. K x N (Surch))	P **Interest Due**	Q **Total Due** (col. O + P)

EXHIBIT 3
CURRENT PO BOX CONFIGURATIONS

ESTATE TAX

Lockbox	Form(s)
PO Box 5556 New York, NY 10087-5556	All Estate Tax Returns

SALES TAX

Lockbox	Form(s)
NYS Sales Tax Processing JAF Building PO Box 1205 New York, NY 10116-1205	ST-100, ST-101
NYS Sales Tax Processing JAF Building PO Box 1206 New York, NY 10116-1206	ST-102
NYS Sales Tax Processing JAF Building PO Box 1207 New York, NY 10116-1207	ST-565
NYS Sales Tax Processing JAF Building PO Box 1208 New York, NY 10116-1208	ST-809, ST-810
Reciprocal Tax Agreement NYS Sales Tax Processing JAF Building PO Box 1209 New York, NY 10116-1209	ST-100, ST-101, ST-809, ST-810 (Multi-State)
NYS Sales Tax Processing General Post Office PO Box 5464 New York, NY 10087-5464	ST-330 (Record of Advance Payment)
NYS PrompTax – Fuel Tax PO Box 1506 Church Street Station New York, NY 10008-1506	PR-346 (PrompTax – Fuel Tax)
NYS Dept of Tax & Finance Cigarette Registration Unit WA Harriman Campus Albany, NY 12227	DTF-716 (Application for Registration of Retail Dealers & Vending Machines for Sales of Cigarettes & Tobacco Products)
NYS Sales Tax Processing JAF Building PO Box 1222 New York, NY 10116-1222	DTF-719 (Renewal Application for Registration of Retail Dealers & Vending Machines for Sales of Cigarettes & Tobacco Products)

EXHIBIT 3
CURRENT PO BOX CONFIGURATIONS

IFTA

Lockbox	Form(s)
PO Box 22056 Albany, NY 12201-2056	IFTA 100, 101, 101-V NY
PO Box 22075 Albany, NY 12201-2075	IFTA 100, 101, 101-V CT
PO Box 22097 Albany, NY 12201-2097	IFTA 100, 101, 101-V MA
PO Box 22098 Albany, NY 12201-2098	IFTA 100, 101, 101-V RI
PO Box 22099 Albany, NY 12201-2099	IFTA 100, 101, 101-V CA
PO Box 22100 Albany, NY 12201-2100	IFTA 100, 101, 101-V MD
PO Box 22105 Albany, NY 12201-2105	IFTA 100, 101, 101-V KY
PO Box 22106 Albany, NY 12201-2106	IFTA 100, 101, 101-V AL

EXHIBIT 4-A
Estate Tax Form Tracking Numbers

Form Tracking Numbers (FTNs) for the following Estate Tax forms include eleven characters:

Forms	
ET-706	New York State Estate Tax Return, For an estate of an individual who died on or after February 1, 2000 and before January 1, 2007
ET-90	New York State Estate Tax Return, For estates of decedents whose date of death is after May 25, 1990 and before February 1, 2000
ET-133	Application for Extension of Time to File and/or Pay Estate Tax
ET-130	Tentative Payment of Estate Tax
ET-85	New York State Estate Tax Certification, For an estate of an individual whose date of death is after May 25, 1990
ET-30	Application for Release(s) of Estate Tax Lien, for estates of individuals whose date of death is on or after February 1, 2000
ET-300	Estate Tax Payment Document

Position 1	"E" Constant
Positions 2 & 3	Last two characters of current year
Positions 4-11	Consecutive numbers beginning with all zeros

Assignment order: Consecutive without regard to batch type or remittance/no remittance conditions.

Form Tracking Numbers (FTNs) for the following Estate Tax forms include eleven characters:

Forms	
ET-500	Generation-Skipping Transfer Tax Returns for Distributions, For distributions made after May 25, 1990 and before January 1, 2007
ET-501	Generation-Skipping Transfer Tax Returns for Terminations, For terminations made after May 25, 1990 and before January 1, 2007

Position 1	"G" Constant
Positions 2 & 3	Last two characters of current year
Positions 4-11	Consecutive numbers beginning with all zeros

Assignment order: Consecutive without regard to batch type or remittance/no remittance conditions.

Note: The Department assigns a separate range of Form Tracking Numbers (FTNs) for instances such as Amnesty, Disasters or KITA 911 (Killed in Terrorist Attack).

EXHIBIT 4-B
Sales Tax Form Tracking Numbers

Character	Position(s)	Type	Name	Definition
T	1	Alphanumeric	Tax Type	Denotes the tax type of the transaction (unique letter to be assigned by DTF) and allows for 30+ tax type values, accommodating the major tax types and individual miscellaneous tax types as needed.
S	2	Alphanumeric	Source	Denotes the vendor processing source (unique letter to be assigned by DTF) and program, if needed, of the filing or payment.
D and Y	3 and 4	Numeric	Decade and Year	Indicate the processing decade and year respectively. The use of a decade indicator enables the Department to utilize this number sequence for as many tax types as we choose through 2099 without any potential duplication of DLN's.
SSSSSSSS	5 through 12	Numeric	Sequence Number	These positions make up the actual sequence number of the transactions and allows for 99 million transactions annually within each tax type, source and decade/year. This will begin with '00000001' and continue sequentially.

EXHIBIT 4-C
IFTA Form Tracking Numbers

Form Tracking Numbers (FTN's) include fifteen characters:

Position(s)	Definition
1-2	Jurisdiction Code
3-6	Current Year (including century)
7-8	Current Month
9-10	Current Day
11-14	Sequence Number (restarts each day to the first number in the range)
15	Space

FTN Range	Return Type
0000 - 4499	IFTA-100/101 with remittance and unassociated payment documents (including IFTA 100-V)
4500 - 4999	ACH payments
5000 - 8999	IFTA-100/101 without remittance
9000 - 9099	IFTA Monthly Transmittal Reports with remittances or unassociated payments
9100 - 9199	IFTA Monthly Transmittal Reports without remittances
9200 - 9999	Unassigned

e.g., NY200507071234 = an IFTA-100/101 with remittance, filed for NY on July 7, 2005.