

**EXHIBIT 2-B**  
**SALES TAX FORMS AND PUBLICATIONS**

<b>ST-100 Series (Quarterly)</b>	
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)

<b>ST-101 Series (Annual)</b>	
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

<b>cont'd. ST-101 Series (Annual)</b>	
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

<b>ST-102 Series (Quarterly)</b>	
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
<b>ST-102 Series (Annual)</b>	
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

<b>ST-809 Series (Part-Quarterly)</b>	
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)

<b>ST-810 Series (Part-Quarterly)</b>	
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 PromptTax Payments

## EXHIBIT 2-B

### SALES TAX FORMS AND PUBLICATIONS

<b>cont'd. ST-810 Series (Part-Quarterly)</b>	
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

<b>Sales Tax Refund Forms</b>	
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)

<b>Other Sales Tax Forms</b>	
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 and Local  
Quarterly Sales and Use Tax Return**

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

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

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.

<b>No tax due?</b>	If so, mark an <b>X</b> in the box to the right and complete Step 1; in Step 3 on page 3, enter <b>none</b> in boxes 13, 14, and 15; and complete Step 9. You <b>must</b> file by the due date even if no tax is due. <b>There is a \$50 penalty for late filing of a no-tax-due return.</b> See <b>1</b> in instructions. ....	<input type="checkbox"/>
<b>Multiple locations?</b>	If you are reporting sales tax for more than one business location <b>and</b> your identification number does not end in <b>C</b> , mark an <b>X</b> in the box to the right and attach a list of your locations. ....	<input type="checkbox"/>
<b>Final return?</b>	Mark an <b>X</b> 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 <i>Certificate of Authority</i> . Attach the <i>Certificate of Authority</i> to the return. See <b>2</b> in instructions. ....	<input type="checkbox"/>
<b>Has your address or business information changed?</b>	If so, call the Sales Tax Information Center (see <i>Need help?</i> on page 4 of Form ST-100-I) to update address information or mark an <b>X</b> in the box to the right and enter new mailing address on preprinted label above. See <b>3</b> in instructions. ....	<input type="checkbox"/>

<b>Step 1 of 9 Gross sales and services</b>	Enter total <b>gross sales and services</b> (including exempt sales). Do not include sales tax in this amount. See <b>4</b> in instructions. ....	1 .....00
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**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.

<b>SCHEDULE A</b>	<b>Form ST-100.2, Quarterly Schedule A</b> — Use to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in <b>Nassau or Niagara County</b> , as well as admissions, club dues, and cabaret charges in Niagara County.
<b>SCHEDULE B</b>	<b>Form ST-100.3, Quarterly Schedule B</b> — Use to report tax due on <b>nonresidential utility services</b> in certain counties where school districts or cities impose tax, and on <b>residential energy sources and services</b> subject to local taxes. Reminder: Use Form ST-100.3-ATT, <i>Quarterly Schedule B-ATT</i> , to report sales of these nonresidential utility services made to QEZE's.
<b>SCHEDULE FR</b>	<b>Form ST-100.10, Quarterly Schedule FR</b> — Use to report <b>retail sales of motor fuel or diesel motor fuel</b> and fuel taken from inventory, as explained in the schedule's instructions.
<b>SCHEDULE H</b>	<b>Form ST-100.7, Quarterly Schedule H</b> — Use to report <b>sales of clothing and footwear eligible for exemption</b> from New York State and some local sales and use tax.
<b>SCHEDULE N</b>	<b>Form ST-100.5, Quarterly Schedule N</b> — Use to report taxes due and sales of certain <b>services in New York City</b> . Reminder: Use Form ST-100.5-ATT, <i>Quarterly Schedule N-ATT</i> , if you are a provider of parking services in New York City.
<b>SCHEDULE Q</b>	<b>Form ST-100.9, Quarterly Schedule Q</b> — Use to report <b>sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZE's)</b> eligible for exemption from New York State and some local sales and use tax.
<b>SCHEDULE T</b>	<b>Form ST-100.8, Quarterly Schedule T</b> — Use to report taxes due on <b>telephone services, telephone answering services, and telegraph services</b> imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, <i>Quarterly Schedule T-ATT</i> , to report sales of these services made to QEZE's.

**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



**Step 3 of 9 Calculate sales and use taxes**Refer to Form ST-100-1, *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

4

5

Column A Taxing jurisdiction	Column B Jurisdiction code				
New York State only	NE 0021	.00	.00	4%	
Albany County	AL 0181	.00	.00	8%	
Allegany County	AL 0221	.00	.00	8½%	
Broome County	BR 0321	.00	.00	8%	
Cattaraugus County (outside the following)	CA 0481	.00	.00	8%	
Olean (city)	OL 0441	.00	.00	8%	
Salamanca (city)	SA 0431	.00	.00	8%	
Cayuga County (outside the following)	CA 0511	.00	.00	8%	
Auburn (city)	AU 0561	.00	.00	8%	
Chautauqua County	CH 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	8½%*	
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	8½%*	
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	8½%*	
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	7	8	
		.00	.00		



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		7½%*	
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		8½%*	
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		7¾%*	
Mount Vernon (city)	MO 5521	.00		.00		8¾%*	
New Rochelle (city)	NE 6861	.00		.00		8¾%*	
White Plains (city)	WH 5561	.00		.00		7½%*	
Yonkers (city)	YO 6511	.00		.00		8¾%*	
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		8¾%*	
New York State/MCTD (fuel and utilities)	NE 8061	.00		.00		4¾%*	
New York City - local tax only (enter box 9 amount in Step 7B)	NE 8071	.00	9	.00		4%	
		.00		.00			
		.00		.00			
Column subtotals from page 2, boxes 6, 7, and 8:		10		11		12	
		.00		.00			
STOP If the total of box 13 + box 14 = \$300,000 or more, see page 1 of instructions.		13		14		15	
Column totals:		.00		.00			

**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	

\*4¾% = 0.04375; 7¾% = 0.07375; 7½% = 0.07875; 8½% = 0.08125; 8¾% = 0.08375; 8½% = 0.08625

Proceed to Step 6, page 4 ▶



**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

Credit rate

\$ \_\_\_\_\_ × 4% = \$ \_\_\_\_\_ × 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 ( )

☒ Make check payable to **New York State Sales Tax**.

David Sample  
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**

00-0000000 ST-100 8/31/06

*David Sample*

Don't forget to write your sales tax ID#, **ST-100**, and **8/31/06**.

Don't forget to sign your check

**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

Yes

Address envelope to:

NYS SALES TAX PROCESSING  
JAF BUILDING  
PO BOX 1205  
NEW YORK NY 10116-1205

Address envelope to:

NYS SALES TAX PROCESSING  
RECIPROCAL TAX AGREEMENT  
JAF BUILDING  
PO BOX 1209  
NEW YORK NY 10116-1209

**Need help?**

See Form ST-100-I, *Instructions for Form ST-100*, page 4.

Refer to Form ST-100-I, *Instructions for Form ST-100*, if you have questions or need further help.





New York State Department of Taxation and Finance

## Quarterly Schedule A

File as an attachment to Form ST-100

Include with  
Form ST-100

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**Taxes on Selected  
Sales and Services in  
Nassau and Niagara Counties**Food and drink; hotel/motel room occupancy;  
admissions, club dues, and cabaret charges

For tax period:

**June 1, 2006, through August 31, 2006**

Due date:

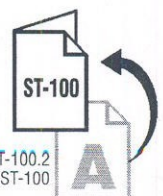
**Wednesday, September 20, 2006**

Sales tax identification number

Legal name (Print ID number and name as shown on Form ST-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 × E)
<b>PART 1 — Nassau County</b>					
Outside city of Long Beach	Food and drink; hotel/motel room occupancy	NA 8289	.00	8½%	
City of Long Beach only	Food and drink; hotel/motel room occupancy	LO 8285	.00	8½%	
<b>PART 2 — Niagara County</b>					
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%	
<b>Column totals (Parts 1 and 2):</b>			.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](http://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 B

File as an attachment to Form ST-100

**Consumer's Utility and Fuel Taxes  
for Residential and Nonresidential  
Gas, Electricity, Refrigeration,  
and Steam, and Sales of  
Heating Fuels**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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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*.

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 $\times$	=	Column E Sales tax (C $\times$ 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	8⅝%	
Middletown S. D.	MI 1370	.00	.00	11⅝%	
Newburgh (city)	NE 1371	.00	.00	8⅝%	
Port Jervis (city)	PO 1372	.00	.00	8⅝%	
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	11⅝%	
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			2		3		4		
	.00		.00		.00		.00		.00

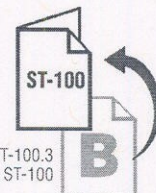
▲ Include this amount on Form ST-100, page 4, Step 7A.

▲ 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

## Quarterly Schedule B-ATT

File as an attachment to Quarterly Schedule B

**Consumer's Utility and Fuel Taxes  
for Nonresidential Gas, Electricity,  
Refrigeration, and Steam Sold to a  
Qualified Empire Zone Enterprise  
(QEZE)**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)

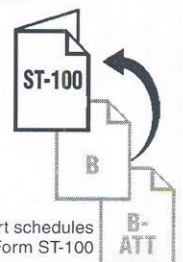
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Sales tax identification number	Legal name (Print ID number and name as shown on Form ST-100 or Certificate of Authority)
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Take credits that can be identified by jurisdiction on the appropriate line (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



# 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  $\frac{3}{8}\%$  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](http://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.







## 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.**

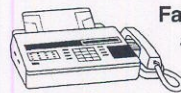
### Signature

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?



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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	Column B	Column C
	Amounts for period 6/1/06 through 7/14/06	Amounts for period 7/15/06 through 8/31/06	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

## Quarterly Schedule N

File as an attachment to Form ST-100

Include with  
Form ST-100

207

**Taxes on Selected  
Sales and Services in  
New York City Only**Parking, hotel/motel room occupancy, and  
miscellaneous services

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-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) × E
<b>PART 1 — Parking</b> (Attach Schedule N-ATT)								
NYC — Outside Manhattan	NE 8047	.00				10 $\frac{3}{8}$ %		
NYC — In Manhattan	NE 9034	.00				18 $\frac{3}{8}$ %		
NYC — In Manhattan — certified exempt residents	NE 6037	.00				10 $\frac{3}{8}$ %		
NYC — In Manhattan — municipal facilities	NE 9027	.00				8%		
<b>PART 2 — Hotel/motel room occupancy</b>								
NYC — Occupancy — 1 through 90 days	NE 8042	.00				8 $\frac{3}{8}$ %		
NYC — Occupancy — 91 through 180 days	NE 8043	.00				4%		
<b>PART 3 — Miscellaneous services</b>								
NYC — Cleaning and maintenance service (fewer than 30 days)	NE 5879	.00				8 $\frac{3}{8}$ %		
NYC — Cleaning and maintenance service (30 days or more)	NE 5889	.00				8 $\frac{3}{8}$ %		
NYC — Credit rating and reporting services	NE 5852	.00				4%		
NYC — Miscellaneous personal services	NE 5865	.00				4%		
NYC — Protective and detective services	NE 5844	.00		.00		8 $\frac{3}{8}$ %		
NYC — Interior decorating and design services	DE 5874	.00		.00		4 $\frac{3}{8}$ %		
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	Column B Jurisdiction code	Column C Total number of days of occupancy (see instructions)	×	Column D Fee rate per day	=	Column E Total fee
<b>PART 4 — Hotel unit fee</b>						
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:

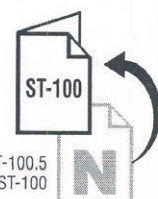
(Box 15 + box 16 = box 17)

17	
----	--

▲ Include this amount on  
Form ST-100, page 2, Column F, in  
box 5

<b>PART 5 — Calculate vendor collection credit adjustment</b>	
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 10% 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 8%).
- 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 8%).

- 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 8%).
  - 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 8%).
  - For interior decorating and design services taxable at the 4% 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 3% 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](http://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-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**

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		Section B				
Complete Section A for each facility you operate. Any address listed must include a ZIP code.		Complete Section B for each facility located within Manhattan. Attach additional photocopied sheets or forms, if needed.				
<b>Location 1</b> • <input type="checkbox"/> Mark an X if outside Manhattan		Month	Column A Weekday* 18%%	Column B Weekend** 18%%	Column C Monthly 18%%	Column D Manhattan residents 10%%
• Address _____						
• ZIP code _____						
Maximum daily rate • _____		1	.00	.00	.00	.00
Licensed vehicle capacity • _____		2	.00	.00	.00	.00
Enter below all license numbers for this facility		3	.00	.00	.00	.00
• _____ • _____						
• _____ • _____						
• _____ • _____		Total	.00	.00	.00	.00
<b>Location 2</b> • <input type="checkbox"/> Mark an X if outside Manhattan		Month	Column A Weekday* 18%%	Column B Weekend** 18%%	Column C Monthly 18%%	Column D Manhattan residents 10%%
• Address _____						
• ZIP code _____						
Maximum daily rate • _____		1	.00	.00	.00	.00
Licensed vehicle capacity • _____		2	.00	.00	.00	.00
Enter below all license numbers for this facility		3	.00	.00	.00	.00
• _____ • _____						
• _____ • _____						
• _____ • _____		Total	.00	.00	.00	.00
<b>Location 3</b> • <input type="checkbox"/> Mark an X if outside Manhattan		Month	Column A Weekday* 18%%	Column B Weekend** 18%%	Column C Monthly 18%%	Column D Manhattan residents 10%%
• Address _____						
• ZIP code _____						
Maximum daily rate • _____		1	.00	.00	.00	.00
Licensed vehicle capacity • _____		2	.00	.00	.00	.00
Enter below all license numbers for this facility		3	.00	.00	.00	.00
• _____ • _____						
• _____ • _____						
• _____ • _____		Total	.00	.00	.00	.00
<b>Location 4</b> • <input type="checkbox"/> Mark an X if outside Manhattan		Month	Column A Weekday* 18%%	Column B Weekend** 18%%	Column C Monthly 18%%	Column D Manhattan residents 10%%
• Address _____						
• ZIP code _____						
Maximum daily rate • _____		1	.00	.00	.00	.00
Licensed vehicle capacity • _____		2	.00	.00	.00	.00
Enter below all license numbers for this facility		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 18%% 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 18%% 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 18%% 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 10%% 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 18%%. Report the Manhattan receipts subject to tax at 10%% 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).

### Need help?



**Internet access:** [www.nystax.gov](http://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

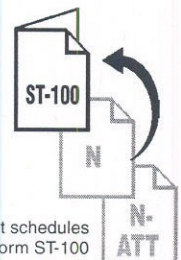
**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



**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.



Insert schedules  
inside Form ST-100



**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.

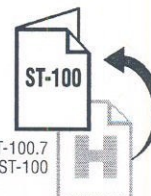
Total Column F and enter the amount in box 9. Include this amount on Form ST-100, page 2, Column F, in box 5.

**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



**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-100. (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
Broome County	BR X0330	.00	.00
Chautauqua County	CH X0607	.00	.00
Chenango County (outside the following)	CH X0805	.00	.00
Norwich (city)	NO X0844	.00	.00
Columbia County	CO X1003	.00	.00
Delaware County	DE X1202	.00	.00
Dutchess County	DU X1317	.00	.00
Greene County	GR X1903	.00	.00
Hamilton County	HA X2007	.00	.00
Madison County (outside the following)	MA X2582	.00	.00
Oneida (city)	Report sales made in the city of Oneida in Part 2.		
Rensselaer County	RE X3875	.00	.00
Schuyler County	SC X4413	.00	.00
Tioga County	TI X4903	.00	.00
Wayne County	WA X5407	.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-100, 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-100. (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
Albany County	AL H0175	.00		.00		4%		
Allegany County	AL H0225	.00		.00		4½%		
Cattaraugus County (outside the following)	CA H0495	.00		.00		4%		
Olean (city)	OL H0444	.00		.00		4%		
Salamanca (city)	SA H0425	.00		.00		4%		
Cayuga County (outside the following)	CA H0510	.00		.00		4%		
Auburn (city)	AU H0555	.00		.00		4%		
Chemung County	CH H0716	.00		.00		4%		
Clinton County	CL H0922	.00		.00		3¾%		
Cortland County	CO H1110	.00		.00		4%		
Erie County	ER H1445	.00		.00		4¾%		
Essex County	ES H1509	.00		.00		3¾%		
Franklin County	FR H1615	.00		.00		4%		
Fulton County (outside the following)	FU H1700	.00		.00		4%		
Gloversville (city)	GL H1790	.00		.00		2%		
Johnstown (city)	JO H1779	.00		.00		4%		
Genesee County	GE H1893	.00		.00		4%		
Herkimer County	HE H2105	.00		.00		4%		
Jefferson County	JE H2220	.00		.00		3¾%		
Lewis County	LE H2313	.00		.00		3¾%		
Livingston County	LI H2415	.00		.00		4%		
Column subtotals (Part 2; also enter on page 3, boxes 4, 5, and 6):		1		2		3		



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)	<b>Report sales made in Madison County, outside the city of Oneida, in Part 1.</b>							
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		4⅞%		
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		4⅞%		
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		4⅞%		
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		3⅞%		
Mount Vernon (city)	MO H5547	.00		.00		4⅞%		
New Rochelle (city)	NE H6899	.00		.00		4⅞%		
White Plains (city)	WH H5548	.00		.00		3⅞%		
Yonkers (city)	YO H6570	.00		.00		4⅞%		
Wyoming County	WY H5606	.00		.00		4%		
Yates County	YA H5710	.00		.00		4%		
<b>Column subtotals from page 2, box 1, 2, and 3:</b>		4		5		6		
			.00		.00			
<b>Column totals (Part 2):</b>		7		8		9		
			.00		.00			

▲ 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.

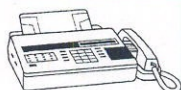
▲ Include this amount on Form ST-100, page 2, Column D, in box 4.

▲ Include this amount on Form ST-100, page 2, Column F, in box 5.

## Need help?



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



**Fax-on-demand forms:** Forms are  
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7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to  
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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.



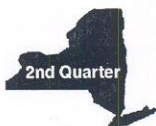
**Persons with disabilities:** In compliance with the  
Americans with Disabilities Act, we will ensure that  
our lobbies, offices, meeting rooms, and other facilities  
are accessible to persons with disabilities. If you have  
questions about special accommodations for persons  
with disabilities,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

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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

## Quarterly Schedule T

**Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services**

File as an attachment to Form ST-100



Include with Form ST-100

For tax period:  
**June 1, 2006, through August 31, 2006**Due date:  
**Wednesday, September 20, 2006**

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Report sales of these services to a Qualified Empire Zone Enterprise (QEZE) on Form ST-100.8-ATT, *Quarterly Schedule T-ATT*.

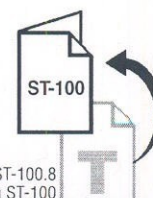
Sales tax identification number

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	8⅞%	
Middletown S. D.	MI 1374	.00	.00	11⅞%	
Newburgh (city)	NE 1376	.00	.00	8⅞%	
Port Jervis (city)	PO 1377	.00	.00	8⅞%	
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	11⅞%	
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?

 **Internet access:** [www.nystax.gov](http://www.nystax.gov)  
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**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

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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 Sold to a Qualified Empire Zone Enterprise (QEZE)****Quarterly Schedule T-ATT****File as an attachment to Quarterly Schedule T**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**

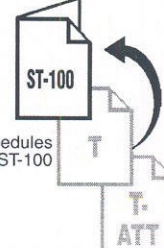
Sales tax identification number

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.Insert schedules  
inside Form ST-100



# 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  $\frac{3}{8}\%$  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

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Include with  
Form ST-100

207

**Report of Sales to a Qualified  
Empire Zone Enterprise (QEZE)  
Eligible for Exemption**

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-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  $\frac{3}{8}\%$  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.

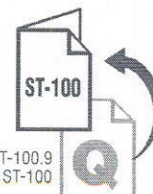
**Vendor collection credit**

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)

Insert Form ST-100.9  
inside Form ST-100



**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 QEZE 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 QEZE are fully exempt from state and local sales and use tax in this jurisdiction.							
Auburn (city)	Sales to QEZE 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 QEZE 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 QEZE 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 QEZE 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 QEZE 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%		
<b>Column subtotals; also enter on page 3, boxes 4, 5, and 6:</b>		<b>1</b>		<b>2</b>		<b>3</b>		
			.00		.00			



Quarterly Schedule Q

207

Sales tax identification number

ST-100.9 (6/06) Page 3 of 4

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × E
Putnam County	PU K3708	.00		.00		3½%		
Rensselaer County	RE K3875	.00		.00		4%		
Rockland County	RO K3917	.00		.00		3½%		
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		5		6		
			.00		.00			
Column totals for all jurisdictions:		7		8		9		
			.00		.00			

▲ 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.

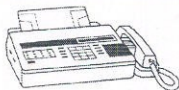
▲ Include this amount  
on Form ST-100, page 2,  
Column F, in box 5.



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## Privacy notification

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File as an attachment to Form ST-100

**Sales and Use Tax  
on Motor Fuel and  
Diesel Motor Fuel**

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) × 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				

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) × 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) × 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		

\* 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.

10

▲ 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) × 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) × E
Jefferson County (6/1/06 – 6/30/06)	JE R2224	.00		.00		3¾%	
Jefferson County (7/1/06 – 8/31/06)	<b>Report Jefferson County local tax for this period in Step 4.</b>						
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)	<b>Report Oneida County local tax for this period in Step 4.</b>						
Rome (city) (6/1/06 – 6/30/06)	RO R3064	.00		.00		5½%	
Rome (city) (7/1/06 – 8/31/06)	<b>Report city of Rome local tax for this period in Step 4.</b>						
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)	<b>Report Onondaga County local tax for this period in Step 4.</b>						
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)	<b>Report Orange County local tax for this period in Step 4.</b>						
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)	<b>Report Oswego County local tax for this period in Step 4.</b>						
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)	<b>Report Rockland County local tax for this period in Step 4.</b>						
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)	<b>Report Saratoga County local tax for this period in Step 4.</b>						
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)	<b>Report Schenectady County local tax for this period in Step 4.</b>						
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)	<b>Report Seneca County local tax for this period in Step 4.</b>						
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) × 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):**

**Amount from Step 3, box 3:**

**Amount from Step 4, box 10:**

**Total:**

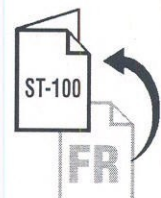
(Box 11 + box 12 + box 13)

### STEP 6 — Calculate tax adjustments

STEP 6 — Calculate tax adjustments		Motor fuel CR T4444	Diesel motor fuel CR X8888
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 [ ]
			22 [ ]

**Adjusted tax:**  
(Box 14 minus box 21)

▲ Enter this total on Form ST-100, page 2, Column F, in box 2.



Insert Form ST-100.10  
inside Form ST-100



# 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 <b>August 31, 2006</b>
Connecticut Tax Registration Number
New York Tax Registration Number
Federal Employer Identification Number
Due Date <b>20th day after filing period</b> 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		
	For late payment of tax: See Line Instructions on back.				
13	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](http://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 and Local  
Annual Sales and Use Tax Return**

Fiscal Year 2006

Tax Period

March 1, 2005 – February 28, 2006

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, 2006You will be responsible for  
penalty and interest if your  
return is not postmarked by  
this date.

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

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** ..... .00Do 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, <i>Annual Schedule A</i> , to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in <b>Nassau or Niagara County</b> , as well as admissions, club dues, and cabaret charges in Niagara County.	<input type="checkbox"/>
SCHEDULE B	Use Form ST-101.3, <i>Annual Schedule B</i> , to report tax due on <b>nonresidential utility services</b> in certain counties where school districts or cities impose tax, and on <b>residential energy sources and services</b> subject to local taxes. Reminder: Use Form ST-101.3-ATT, <i>Annual Schedule B-ATT</i> , to report sales of these nonresidential utility services made to QEZE's.	<input type="checkbox"/>
SCHEDULE FR	Use Form ST-101.10, <i>Annual Schedule FR</i> , to report <b>retail sales of motor fuel or diesel motor fuel</b> , and fuel taken from inventory, as explained in the schedule's instructions.	<input type="checkbox"/>
SCHEDULE H	Use Form ST-101.7, <i>Annual Schedule H</i> , to report <b>sales of clothing and footwear eligible for exemption</b> 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.	<input type="checkbox"/>
SCHEDULE N	Use Form ST-101.5, <i>Annual Schedule N</i> , to report taxes due and sales of certain <b>services in New York City</b> . Reminder: Use Form ST-101.5-ATT, <i>Annual Schedule N-ATT</i> , if you are a provider of parking services in New York City.	<input type="checkbox"/>
SCHEDULE Q	Use Form ST-101.9, <i>Annual Schedule Q</i> , to report <b>sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZE's)</b> eligible for exemption from New York State and some local sales and use tax.	<input type="checkbox"/>
SCHEDULE T	Use Form ST-101.8, <i>Annual Schedule T</i> , to report taxes due on <b>telephone services, telephone answering services, and telegraph services</b> imposed by certain counties, school districts, and cities. Reminder: Use Form ST-101.8-ATT, <i>Annual Schedule T-ATT</i> , to report sales of these services made to QEZE's.	<input type="checkbox"/>

**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



**Step 3 of 9 Calculate sales and use taxes**

Refer to instructions (Form ST-101-1) if you have questions or need help.

Column C  
Taxable sales  
and services

+

Column D  
Purchases subject  
to taxColumn 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

Column A  
Taxing jurisdictionColumn B  
Jurisdiction code

New York State only (3/1/05 - 5/31/05)

NE 0011

.00

.00 4 1/4%

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 8 1/4%

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 8 3/4%

Allegany County (6/1/05 - 2/28/06)

AL 0221

.00

.00 8 1/2%

Broome County (3/1/05 - 5/31/05)

BR 0311

.00

.00 8 1/4%

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 8 1/4%

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 8 1/4%

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 8 1/4%

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 8 1/4%

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 8 1/4%

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 8 1/2%

Chautauqua County (6/1/05 - 2/28/06)

CH 0621

.00

.00 8 1/4%

Chemung County (3/1/05 - 5/31/05)

CH 0701

.00

.00 8 1/4%

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 8 1/4%

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 8 1/4%

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 7 3/4%

Columbia County (3/1/05 - 5/31/05)

CO 1001

.00

.00 8 1/4%

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 8 1/4%

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 8 1/4%

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 8 1/4%

Dutchess County (6/1/05 - 2/28/06)

DU 1311

.00

.00 8 1/8%\*

Erie County (3/1/05 - 5/31/05)

ER 1401

.00

.00 8 1/4%

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 8 1/4%

Erie County (1/15/06 - 2/28/06)

ER 1451

.00

.00 8 3/4%

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 7 3/4%

Franklin County (3/1/05 - 5/31/05)

FR 1601

.00

.00 7 1/4%

Franklin County (6/1/05 - 2/28/06)

FR 1611

.00

.00 7%

6a

.00

7a

.00

8a

Column subtotals (also enter on page 5, boxes 10a, 11a, and 12a):



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		7¼%	
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		7¼%	
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		8¼%	
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		9¼%	
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		9¼%	
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		9¼%	
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		9¼%	
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		8⅝%*	
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%	
Column subtotals (also enter on page 5, boxes 10b, 11b, and 12b):		6b		7b		8b	
			.00		.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 Sales and use tax (C + D) × 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	7⅝%*	
Putnam County (9/1/05 - 2/28/06)	PU 3721	.00		.00	7⅝%*	
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	8⅞%*	
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		7c		8c
			.00		.00	




Annual

A06

Sales tax identification number

ST-101 (2/06) Page 5 of 8

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
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		7½%*		
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		8½%*		
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		8½%*		
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		7½%*		
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		8½%*		
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		8½%*		
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		8½%*		
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		4¾%*		
New York City — local tax only (3/1/05 - 5/31/05)	NE 8021	9a .00		.00		4½%*		
New York City — local tax only (6/1/05 - 2/28/06)	NE 8071	9b .00		.00		4%		
<b>Column subtotals from page 2, boxes 6a, 7a, and 8a:</b>	10a	.00	11a	.00			12a	
<b>Column subtotals from page 3, boxes 6b, 7b, and 8b:</b>	10b	.00	11b	.00			12b	
<b>Column subtotals from page 4, boxes 6c, 7c, and 8c:</b>	10c	.00	11c	.00			12c	
 If box 15 is more than \$3,000, see page 1 of instructions.	13		14				15	
<b>Column totals:</b>		.00		.00				
<b>Credit summary</b> — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see 12 c).								
<b>Step 4 of 9 Calculate special taxes</b>	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%				
<b>Total special taxes:</b>							16	
<b>Step 5 of 9 Calculate tax credits and advance payments</b>	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							
<b>Total tax credits and advance payments:</b>							17	
Proceed to Step 6, page 6 ➔								

\* 4½% = 0.04125; 4¾% = 0.04375; 7½% = 0.07375; 7¾% = 0.07875; 8½% = 0.08125; 8¾% = 0.08375; 8¾% = 0.08625



**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)

**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.**Penalty and interest****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

Yes

**Address envelope to:**NYS SALES TAX PROCESSING  
JAF BUILDING  
PO BOX 1205  
NEW YORK NY 10116-1205**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 <b>March 10, 2006</b>		
PAY TO THE ORDER OF	<b>New York State Sales Tax</b>	\$ <b>X,XXX.XX</b>
(your payment amount)		DOLLARS
<b>First State Bank</b>		
00-0000000 ST-101 FY 2006		

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
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▲ 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
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▲ Enter box 18 amount  
on page 6, Step 7B

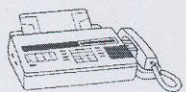
**Note:** Do not include sales reported in boxes 9a or 9b on page 5, Step 3; these sales are subject to local tax only and do not qualify for the vendor collection credit.



## Need help?



**Internet access:** [www.nystax.gov](http://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.



Include with  
Form ST-101**Taxes on Selected  
Sales and Services in  
Nassau and Niagara Counties**Food and drink; hotel/motel room occupancy;  
admissions, club dues, and cabaret charges

File as an attachment to Form ST-101

For tax period:

**March 1, 2005, through February 28, 2006**

Due date:

**Monday, March 20, 2006****A06**

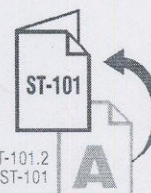
<b>Sales tax identification number</b>	<b>Legal name</b> (Print ID number and name as shown on Form ST-101 or Certificate of Authority)

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	Column E Tax rate x	=	Column F Sales tax (D x E)
<b>PART 1 — Nassau County</b>						
Outside city of Long Beach	Food and drink; hotel/motel room occupancy (3/1/05 - 5/31/05)	NA 8287	.00	8¼%		
	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	8¼%		
	Food and drink; hotel/motel room occupancy (6/1/05 - 2/28/06)	LO 8285	.00	8⅝%		
<b>PART 2 — Niagara County</b>						
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	Taxable sales and services for 6/1/05 - 2/28/06 from Column D	2
	.00		.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.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?



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



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### Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*, page 4.



**Consumer's Utility and Fuel Taxes  
for Residential and Nonresidential  
Gas, Electricity, Refrigeration, and  
Steam, and Sales of Heating Fuels****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**

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%	



**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) (3/1/05 - 11/30/05)	ST 4083	.00	3%	
Ogdensburg S. D. (3/1/05 - 11/30/05)	OG 4077	.00	6%	
Ogdensburg S. D. (12/1/05 - 2/28/06)	OG 4024	.00	3%	
Schenectady County (outside the following) (3/1/05 - 11/30/05)	SC 4252	.00	4%	
Schenectady S. D. (3/1/05 - 11/30/05)	SC 4254	.00	7%	
Schenectady S. D. (12/1/05 - 2/28/06)	SC 4263	.00	3%	
Hornell S. D. (outside city)	HO 4649	.00	2½%	
Hornell S. D. (inside city)	HO 4647	.00	4%	
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%	
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 (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 1):		.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 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)
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 (3/1/05 - 6/30/05)	ER 1403	.00	4%	
Erie County (7/1/05 - 1/14/06)	ER 1448	.00	4¼%	
Erie County (1/15/06 - 2/28/06)	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 (outside the following)	ON L3290	.00	3%	
Canandaigua (city)	CA L3210	.00	3%	
Geneva (city)	GE L3220	.00	3%	
Orleans County	OR 3402	.00	4%	
Fulton (city)	FU 3536	.00	4%	
Oswego (city)	OS 3530	.00	4%	
St. Lawrence County (3/1/05 - 11/30/05)	ST 4082	.00	3%	
Schenectady County (3/1/05 - 11/30/05)	SC 4252	.00	4%	



**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 $\times$	Column E Sales tax (C $\times$ 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	4⅞%	
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 $\times$	Column F Sales tax (C + D) $\times$ 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		11⅓%		
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

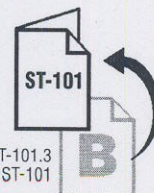
You may take the vendor collection credit only against **sales** on which **state** tax is due. Sales from Part 1 and Part 2 are not eligible for the credit since they are subject only to local tax. Transfer the qualifying totals from Part 3 to Form ST-101, page 7, as indicated on the form to compute 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.



Insert Form ST-101.3  
inside Form ST-101





# **Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)**

**File as an attachment to Annual Schedule B**

For tax period:

**March 1, 2005, through February 28, 2006**

Due date:

**Monday, March 20, 2006**



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](http://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

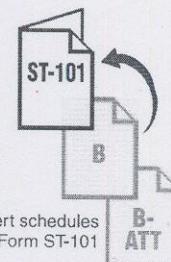
**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



**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.





## Annual Schedule NJ

For use by vendors located in New York State

**ST-101.4**  
(2/06)

NJ

A06

02

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.**

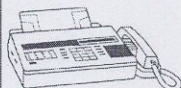
#### Signature

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](http://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.



**Taxes on Selected  
Sales And Services in  
New York City Only**

Parking, hotel/motel room occupancy, and miscellaneous services

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	Column E Tax rate	Column F Sales and use tax (C + D) x E
<b>PART 1 — Parking</b> (Attach Annual Schedule N-ATT)					
NYC — Outside Manhattan (3/1/05 - 5/31/05)	NE 8027	.00		10½%	
NYC — Outside Manhattan (6/1/05 - 2/28/06)	NE 8047	.00		10¾%	
NYC — In Manhattan (3/1/05 - 5/31/05)	NE 9024	.00		18½%	
NYC — In Manhattan (6/1/05 - 2/28/06)	NE 9034	.00		18¾%	
NYC — In Manhattan — certified exempt residents (3/1/05 - 5/31/05)	NE 6027	.00		10½%	
NYC — In Manhattan — certified exempt residents (6/1/05 - 2/28/06)	NE 6037	.00		10¾%	
NYC — In Manhattan — municipal facilities	NE 9027	.00		8%	
<b>PART 2 — Hotel/motel room occupancy</b>					
NYC — Occupancy — 1 through 90 days (3/1/05 - 5/31/05)	NE 8037	.00		8½%	
NYC — Occupancy — 1 through 90 days (6/1/05 - 2/28/06)	NE 8042	.00		8¾%	
NYC — Occupancy — 91 through 180 days (3/1/05 - 5/31/05)	NE 8036	.00		4½%	
NYC — Occupancy — 91 through 180 days (6/1/05 - 2/28/06)	NE 8043	.00		4%	
<b>PART 3 — Miscellaneous services</b>					
NYC — Cleaning and maintenance service (fewer than 30 days) (3/1/05 - 5/31/05)	NE 5886	.00		8½%	
NYC — Cleaning and maintenance service (fewer than 30 days) (6/1/05 - 2/28/06)	NE 5879	.00		8¾%	
NYC — Cleaning and maintenance service (30 days or more) (3/1/05 - 5/31/05)	NE 5887	.00		8½%	
NYC — Cleaning and maintenance service (30 days or more) (6/1/05 - 2/28/06)	NE 5889	.00		8¾%	
NYC — Credit rating and reporting services (3/1/05 - 5/31/05)	NE 5832	.00		4½%	
NYC — Credit rating and reporting services (6/1/05 - 2/28/06)	NE 5852	.00		4%	
NYC — Miscellaneous personal services (3/1/05 - 5/31/05)	NE 5862	.00		4½%	
NYC — Miscellaneous personal services (6/1/05 - 2/28/06)	NE 5865	.00		4%	
NYC — Protective and detective services (3/1/05 - 5/31/05)	NE 5843	.00	12a	8½%	
NYC — Protective and detective services (6/1/05 - 2/28/06)	NE 5844	.00	12b	8¾%	
NYC — Interior decorating and design services (3/1/05 - 5/31/05)	DE 5872	.00	14a	4½%	
NYC — Interior decorating and design services (6/1/05 - 2/28/06)	DE 5874	.00	14b	4¾%	
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	Column B Jurisdiction code	Column C Total number of days of occupancy (see instructions)	Column D Fee rate per day	Column E Total fee
<b>PART 4 — Hotel unit fee</b>				
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](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



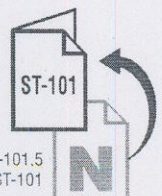
To order forms and publications: 1 800 462-8100  
Business Tax Information Center: 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only):

1 800 634-2110

### Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*, page 4.



Insert Form ST-101.5  
inside Form ST-101



**Taxes on Parking Services  
in New York City****Annual Schedule N-ATT****File as an attachment to Annual Schedule N**

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)

<b>Sales tax identification number</b>	<b>Legal name</b> (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)	18¾% (6/1/05-2/28/06)	18½% (3/1/05-5/31/05)	18¾% (6/1/05-2/28/06)	18½% (3/1/05-5/31/05)	18¾% (6/1/05-2/28/06)	10½% (3/1/05-5/31/05)	10¾% (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)	18¾% (6/1/05-2/28/06)	18½% (3/1/05-5/31/05)	18¾% (6/1/05-2/28/06)	18½% (3/1/05-5/31/05)	18¾% (6/1/05-2/28/06)	10½% (3/1/05-5/31/05)	10¾% (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 18%. Report the Manhattan receipts subject to tax at 10½% and 10% 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?



**Internet access:** [www.nystax.gov](http://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.

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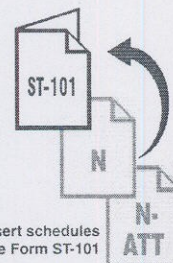
**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110



**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 schedules  
inside Form ST-101



**Report of Clothing and Footwear  
Sales Eligible for Exemption**

Files as an attachment to Form ST-101

Include with  
Form ST-101

A06

For the periods:

**August 30, 2005, through September 5, 2005****January 30, 2006, through February 5, 2006**

Due date:

**Monday, March 20, 2006**

Sales tax identification number	Legal name (Print ID number and name as shown on Form ST-101 or Certificate of Authority)
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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 4 3/8%* 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.

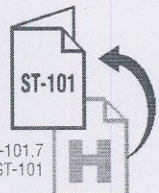
**Vendor collection credit**

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		4⅝%		
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		3⅞%		
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		3⅞%		
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.

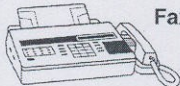
▲ Include this amount  
on Form ST-101, page 2,  
Column F, in box 5.



## Need help?



**Internet access:** [www.nystax.gov](http://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



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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.



**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*.

**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**

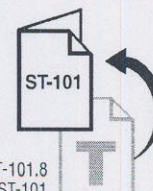
You may take the vendor collection credit only against **sales** on which **state** sales tax is due. Currently, all sales reported on Form ST-101.8 are subject to state sales tax and are therefore eligible for the vendor collection credit. Enter the Column C amounts as indicated. Enter these totals 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	11¼%	
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	11¼%	
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	11⅝%	
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	11⅞%	
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.

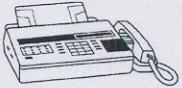
▲ Enter this amount on  
Form ST-101, page 7,  
Section 2, Part 1, in  
box 14.



## Need help?



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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**



Include with  
Annual Schedule T  
(Form ST-101.8)

**A06**

<b>Sales tax identification number</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>	<b>Legal name</b> (Print ID number and name as shown on Form ST-101 or Certificate of Authority) <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>
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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%	
<b>Column totals:</b>		.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?



**Internet access:** [www.nystax.gov](http://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

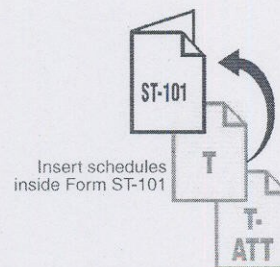
**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M. eastern time).



**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.





**Report of Sales to a  
Qualified Empire Zone Enterprise (QEZE)  
Eligible for Exemption****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.

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**

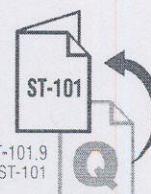
File a completed Form ST-101.9 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

**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.)

(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 QEZE 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 QEZE are fully exempt from state and local sales and use tax in this jurisdiction.							
Auburn (city)	Sales to QEZE 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 QEZE 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 QEZE 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 QEZE 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 QEZE 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%		
<b>Column subtotals; also enter on page 3, boxes 4, 5, and 6:</b>		<b>1</b>		<b>2</b>		<b>3</b>		
			.00		.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 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		4⅞%		
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		5		6		
			.00		.00			
Column totals for all jurisdictions:		7		8		9		
			.00		.00			

▲ 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.

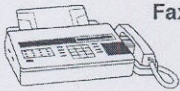
▲ Include this amount on Form ST-101, page 2, Column F, in box 5.



## Need help?



**Internet access:** [www.nystax.gov](http://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.





File as an attachment to Form ST-101

**Sales and Use Tax on  
Motor Fuel and Diesel Motor Fuel**

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)

**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	8½%	



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) × 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		8½%		
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) × 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	8½%	
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	7⅝%	
Putnam County (9/1/05 - 2/28/06)	PU R3721	.00	.00	7⅝%	
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	8½%	
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	8¼%	
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%	



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	7¾%	
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	8¾%	
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	8¾%	
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	7¾%	
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	8¾%	
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	8¾%	
New York City (6/1/05 - 2/28/06)	NE R8051	.00	.00	8¾%	
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 [ ]	
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	
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	
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 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-101-1, *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](http://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):

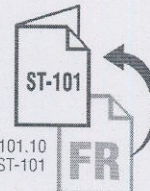
1 800 634-2110



**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



# 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 <b>February 28, 2006</b>
Connecticut Tax Registration Number
New York Tax Registration Number
Federal Employer Identification Number
Due Date <b>20th day after filing period</b> 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		
	For late payment of tax: See Line Instructions on back.				
13	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](http://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 and Local Quarterly Sales and Use Tax Return for a Single Jurisdiction

Name		
c/o		
Number and street or PO box		
City	State	ZIP code

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.**

**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.

Step 1.	Sales and use taxes						TOTAL GROSS SALES AND SERVICES (required in box 1) →			
<b>A. Enter total gross sales and services in box 1.</b>  <b>B. Complete columns A-F (general sales).</b>  <b>C. Compute subtotals.</b>  <b>D. Complete columns A-F (ST-102.2, QEZE).</b> <b>E. Complete columns A-F (ST-102.1, Part 1).</b> <b>F. Compute totals.</b> <b>G. Complete columns A-D (ST-102.1, Part 2).</b>	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	=				
			.00	.00	X	=				
	<b>Column subtotals:</b>		2 .00	3 .00		4				
	QEZE - ST-102.2	K	.00	.00	X	=				
	Clothing - ST-102.1, Part 1		.00	.00	X	=				
	<b>Column totals:</b>		5 .00	6 .00		7				
	Clothing - ST-102.1, Part 2		.00	.00						
			.00	.00						
<b>Step 2.</b> <b>Calculate special taxes due.</b>	<b>Special taxes</b>			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%	=			
	<b>Total special taxes:</b>						8			
<b>Step 3.</b> <b>Calculate tax credits and advance payments.</b>	<b>Tax credits and advance payments</b>					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	=			
	<b>Total tax credits and advance payments:</b>						9			
<b>Step 4.</b> <b>Calculate vendor collection credit</b> Only if you file by Sept. 20, 2006 and pay your taxes in full. <b>Or</b> ..... <b>Pay penalty and interest if you file late.</b>	<b>Vendor collection credit</b>					Internal code	Vendor collection credit			
	Box 2 amount _____ State tax rate _____ Credit rate _____ \$ _____ X 4% = \$ _____ X 3½% = \$ _____ *					7702	10			
	*In box 10, enter the amount calculated, but not more than \$150									
	<b>Penalty and Interest</b>					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	
<b>Step 5.</b> <b>Calculate amount due.</b> <b>Must be postmarked by Wednesday, September 20, 2006.</b>	Box 7 amount \$ _____ + Box 8 amount \$ _____ + Box 11 amount \$ _____ = <b>Amount of tax:</b>									
	Box 9 amount \$ _____ + Box 10 amount \$ _____ = <b>Tax credits:</b>									
	<b>Total amount due:</b>									
<b>Step 6.</b> <b>Sign and mail this return to:</b> NYS SALES TAX PROCESSING JAF BUILDING PO BOX 1206 NEW YORK NY 10116-1206	Make check or money order payable to <b>New York State Sales Tax</b> . Write on your check your sales tax ID#, <b>ST-102</b> , and <b>8/31/06</b> .						For office use only			
	Printed name of taxpayer _____ Signature of taxpayer _____ Date _____			Title _____ Daytime telephone _____ Preparer's address _____ and telephone _____						



# Taxing jurisdictions for the period June 1, 2006, through August 31, 2006

Taxing jurisdiction	Jur. code	Tax rate	Taxing jurisdiction	Jur. code	Tax rate	Taxing jurisdiction	Jur. code	Tax rate
New York State only	0021	4%	Madison (outside the following)	2511	8%	Suffolk	4711	8½%
Albany	0181	8%	Oneida (city)	2541	8%	Sullivan	4811	7½%
Allegany	0221	8½%	Monroe	2611	8%	Tioga	4921	8%
Broome	0321	8%	Montgomery	2781	8%	Tompkins (outside the following)	5081	8%
Cattaraugus (outside the following)	0481	8%	Nassau	2811	8½%	Ithaca (city)	5021	8%
Olean (city)	0441	8%	Niagara	2911	8%	Ulster	5111	8%
Salamanca (city)	0431	8%	Oneida (outside the following)	3081	9½%	Warren (outside the following)	5281	7%
Cayuga (outside the following)	0511	8%	Rome (city)	3091	9½%	Glens Falls (city)	5211	7%
Auburn (city)	0561	8%	Sherrill (city)	3014	9½%	Washington	5311	7%
Chautauqua	0621	8¼%	Utica (city)	3016	9½%	Wayne	5421	8%
Chemung	0711	8%	Onondaga	3121	8%	Westchester (outside the following)	5581	7½%
Chenango (outside the following)	0861	8%	Ontario	3291	7%	Mount Vernon (city)	5521	8½%
Norwich (city)	0831	8%	Orange	3321	8½%	New Rochelle (city)	6861	8½%
Clinton	0911	7¾%	Orleans	3481	8%	White Plains (city)	5561	7½%
Columbia	1021	8%	Oswego (outside the following)	3501	8%	Yonkers (city)	6511	8½%
Cortland	1131	8%	Fulton (city)	3551	8%	Wyoming	5621	8%
Delaware	1221	8%	Oswego (city)	3561	8%	Yates	5721	8%
Dutchess	1311	8½%	Otsego	3621	8%	New York City		
Erie	1451	8¾%	Putnam	3721	7½%	[Includes counties of Bronx,		
Essex	1521	7¾%	Rensselaer	3881	8%	Kings (Brooklyn), New York		
Franklin	1621	8%	Rockland	3911	8%	(Manhattan), Queens, and		
Fulton (outside the following)	1791	8%	St. Lawrence	4091	7%	Richmond (Staten Island)]	8051	8½%
Gloversville (city)	1741	8%	Saratoga (outside the following)	4111	7%	New York State/MCTD		
Johnstown (city)	1751	8%	Saratoga Springs (city)	4131	7%	(fuel and utilities)	8061	4¾%
Genesee	1811	8%	Schenectady	4241	8%	Sales and purchases		
Greene	1911	8%	Schoharie	4321	8%	subject only to local		
Hamilton	2011	7%	Schuyler	4411	8%	tax (see instructions)		
Herkimer	2111	8%	Seneca	4511	8%	New York City	8071	4%
Jefferson	2221	7¾%	Steuben (outside the following)	4691	8%			
Lewis	2321	7¾%	Corning (city)	4611	8%			
Livingston	2411	8%	Hornell (city)	4641	8%			

☒ Make check payable to **New York State Sales Tax.**

David Palmquist 100 Elm Street Albany NY 12203	2971 DATE <b>September 10, 2006</b>
PAY TO THE ORDER OF <b>New York State Sales Tax</b> \$ <b>X,XXX.XX</b> (your payment amount) DOLLARS	
<b>First State Bank</b> 00-0000000 ST-102 8/31/06	
<i>David Palmquist</i>	

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](http://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 and Local Annual  
Sales and Use Tax Return  
for a Single Jurisdiction**

Fiscal Year 2006

Tax period

March 1, 2005 - February 28, 2006

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, 2006You 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 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. ☐

1

**Step 1.****Sales and use taxes****TOTAL GROSS SALES AND SERVICES (required in box 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	+	X	=
		.00		.00	
(6/1/05 - 2/28/06)		2b	+	X	=
		.00		.00	
			+	X	=
		.00		.00	
<b>Column subtotals:</b>		2c	3		4
		.00		.00	
OEZE ST-102.2-A	K		+	X	=
		.00		.00	
OEZE ST-102.2-A	K		+	X	=
		.00		.00	
			+	X	=
		.00		.00	
<b>Column totals:</b>		5	6		7
		.00		.00	
		.00		.00	

To complete Step 1,  
see 1 through 18  
in instructions.Clothing ST-102.1-A, Part 1  
(8/30 - 9/5/05, 1/30 - 2/5/06)Clothing ST-102.1-A, Part 2  
(8/30 - 9/5/05, 1/30 - 2/5/06)**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

Vendor collection credit

Box 2a amount (3/1/05 - 5/31/05)

State tax rate

(subtotal a)

\$ \_\_\_\_\_ x 4 1/4% = \$ \_\_\_\_\_

Box 2b amount (6/1/05 - 2/28/06)

State tax rate

(subtotal b)

\$ \_\_\_\_\_ x 4% = \$ \_\_\_\_\_

(add subtotals a and b) \$ \_\_\_\_\_

Credit rate

x 3 1/2% = \$ \_\_\_\_\_ \*

\*In box 9, enter the amount calculated, but not more than \$150

Penalty and interest

**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.

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:
				<b>Total amount due:</b>

**Step 5.**

Sign and mail this return to:

NYS SALES TAX PROCESSING  
JAF BUILDING  
PO BOX 1206  
NEW YORK NY 10116-1206Make 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

Signature

of taxpayer

Date

Printed name of preparer

if other than taxpayer

Signature of preparer

if other than taxpayer

Title

Daytime

telephone

Preparer's

address

and

telephone

For office use only



## Need help?



**Internet access:** [www.nystax.gov](http://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

DATE **March 10, 2006** 2971

PAY TO THE  
ORDER OF

**New York State Sales Tax**

\$ **X,XXX.XX**

(your payment amount)

DOLLARS

**First State Bank**

00-00000000 ST-102-A FY 2006

*David Palmquist*

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 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

**20 Due date:**  
**Friday, October 20, 2006**

You will be responsible for penalty and interest if your return is not postmarked by this date.

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	

**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) .....	12		
Pay this amount			

**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) .....	10		
Pay this amount			

\*Include short method adjustment in box 1 (see *Short method adjustment* on page 3 of instructions.)

Locality

Adjustment  
\$

For office use only



**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

Yes

**Address envelope to:**NYS SALES TAX PROCESSING  
JAF BUILDING  
PO BOX 1208  
NEW YORK NY 10116-1208**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 12203DATE **October 10, 2006**

2971

PAY TO THE  
ORDER OF**New York State Sales Tax**\$ **X,XXX.XX**

(your payment amount)

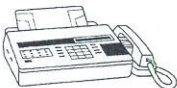
DOLLARS

**First State Bank**

00-0000000 ST-809 9/30/06

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](http://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:** 1 800 698-2909From 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.



## Part-Quarterly Schedule NJ

For use by vendors located in New York State

**ST-809.4**  
(7/06)

(7/06)

NJ

0507

07

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?

Yes ☐

If No, sign this schedule and attach it to Form ST-809. If Yes, complete lines 1, 2, and 3.

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](http://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.



# 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 <b>July 31, 2006</b>
Connecticut Tax Registration Number
New York Tax Registration Number
Federal Employer Identification Number
Due Date <b>20th day after filing period</b> 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		
	For late payment of tax: See Line Instructions on back.				
13	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](http://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 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
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.

<b>No tax due?</b>	If so, mark an <b>X</b> in the box to the right and complete Step 1; in Step 3 on page 3, enter <b>none</b> in boxes 13, 14, and 15; and complete Step 9. You <b>must</b> file by the due date even if no tax is due. <b>There is a \$50 penalty for late filing of a no-tax-due return.</b> See <b>1</b> in instructions. ... <input type="checkbox"/>
<b>Multiple locations?</b>	If you are reporting sales tax for more than one business location <b>and</b> your identification number does not end in <b>C</b> , mark an <b>X</b> in the box to the right and attach a list of your locations. .... <input type="checkbox"/>
<b>Final return?</b>	Mark an <b>X</b> 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 <i>Certificate of Authority</i> . Attach the <i>Certificate of Authority</i> to the return. See <b>2</b> in instructions. .... <input type="checkbox"/>
<b>Has your address or business information changed?</b>	If so, call the Sales Tax Information Center (see <i>Need help?</i> on page 4 of Form ST-810-I) to update address information or mark an <b>X</b> in the box to the right and enter new mailing address on preprinted label above. See <b>3</b> in instructions. ... <input type="checkbox"/>

<b>Step 1 of 9 Gross sales and services</b>	Enter total <b>gross sales and services</b> (including exempt sales). <b>1</b>
	Do not include sales tax in this amount. See <b>4</b> in instructions. .... .00

<b>Step 2 of 9 Do I need to file any additional schedules?</b>	<b>Need to obtain schedules?</b> See <i>Need help?</i> on page 4 of Form ST-810-I.
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<b>SCHEDULE A</b>	<b>Form ST-810.2, Quarterly Schedule A for Part-Quarterly Filers</b> — Use to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in <b>Nassau or Niagara County</b> , as well as admissions, club dues, and cabaret charges in Niagara County.
<b>SCHEDULE B</b>	<b>Form ST-810.3, Quarterly Schedule B for Part-Quarterly Filers</b> — Use to report tax due on <b>nonresidential utility services</b> in certain counties where school districts or cities impose tax, and on <b>residential energy sources and services</b> subject to local taxes. Reminder: Use Form ST-810.3-ATT, <i>Quarterly Schedule B-ATT for Part-Quarterly Filers</i> , to report sales of these nonresidential utility services made to QEZE's.
<b>SCHEDULE FR</b>	<b>Form ST-810.10, Quarterly Schedule FR for Part-Quarterly Filers</b> — Use to report <b>retail sales of motor fuel or diesel motor fuel</b> , and fuel taken from inventory, as explained in the schedule's instructions.
<b>SCHEDULE H</b>	<b>Form ST-810.7, Quarterly Schedule H for Part-Quarterly Filers</b> — Use to report <b>sales of clothing and footwear eligible for exemption</b> from New York State and some local sales and use taxes.
<b>SCHEDULE N</b>	<b>Form ST-810.5, Quarterly Schedule N for Part-Quarterly Filers</b> — Use to report taxes due and sales of certain <b>services in New York City</b> . Reminder: Use Form ST-810.5-ATT, <i>Quarterly Schedule N-ATT for Part-Quarterly Filers</i> , if you are a provider of parking services in New York City.
<b>SCHEDULE P</b>	<b>Form ST-810.6, Quarterly Schedule P for Part-Quarterly Filers</b> — Use only if you are a vendor registered to make PromptTax payments of sales and use tax.
<b>SCHEDULE Q</b>	<b>Form ST-810.9, Quarterly Schedule Q for Part-Quarterly Filers</b> — Use to report <b>sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZE's) eligible for exemption</b> from New York State and some local sales and use tax.
<b>SCHEDULE T</b>	<b>Form ST-810.8, Quarterly Schedule T for Part-Quarterly Filers</b> — Use to report taxes due on <b>telephone services, telephone answering services, and telegraph services</b> imposed by certain counties, school districts, and cities. Reminder: Use Form ST-810.8-ATT, <i>Quarterly Schedule T-ATT for Part-Quarterly Filers</i> , to report sales of these services made to QEZE's.

**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



**Step 3 of 9 Calculate sales and use taxes**Refer to Form ST-810-I, *Instructions for Form ST-810*, if you have questions or need help.Column C  
Taxable sales  
and services+ Column D  
Purchases subject  
to tax× Column E  
Tax rate =Column F  
Sales and  
use tax  
(C + D) × E

Enter total from Form ST-810.10 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

4

5

Column A Taxing jurisdiction	Column B Jurisdiction code				
New York State only	NE 0021	.00	.00	4%	
Albany County	AL 0181	.00	.00	8%	
Allegany County	AL 0221	.00	.00	8½%	
Broome County	BR 0321	.00	.00	8%	
Cattaraugus County (outside the following)	CA 0481	.00	.00	8%	
Olean (city)	OL 0441	.00	.00	8%	
Salamanca (city)	SA 0431	.00	.00	8%	
Cayuga County (outside the following)	CA 0511	.00	.00	8%	
Auburn (city)	AU 0561	.00	.00	8%	
Chautauqua County	CH 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%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6	7	8	
		.00	.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 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		7 <sup>7</sup> / <sub>8</sub> %*		
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		8 <sup>5</sup> / <sub>8</sub> %*		
Sullivan County	SU 4811	.00		.00		7 <sup>1</sup> / <sub>2</sub> %		
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		7 <sup>3</sup> / <sub>8</sub> %*		
Mount Vernon (city)	MO 5521	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
New Rochelle (city)	NE 6861	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
White Plains (city)	WH 5561	.00		.00		7 <sup>7</sup> / <sub>8</sub> %*		
Yonkers (city)	YO 6511	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
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		8 <sup>3</sup> / <sub>8</sub> %*		
New York State/MCTD (fuel and utilities)	NE 8061	.00		.00		4 <sup>3</sup> / <sub>8</sub> %*		
New York City - local tax only (enter box 9 amount in Step 7B)	NE 8071	9		.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 PrompTax payments) (see 17 in instructions)	A	
Unclaimed vendor collection credit (attach Form TR-912)	UN 7802	

Total tax credits and advance payments: 17

\*4<sup>3</sup>/<sub>8</sub>% = 0.04375; 8<sup>1</sup>/<sub>8</sub>% = 0.08125;  
 7<sup>3</sup>/<sub>8</sub>% = 0.07375; 8<sup>3</sup>/<sub>8</sub>% = 0.08375;  
 7<sup>1</sup>/<sub>2</sub>% = 0.07875; 8<sup>5</sup>/<sub>8</sub>% = 0.08625

Proceed to Step 6,  
page 4



**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 \_\_\_\_\_ Credit rate \_\_\_\_\_  
 \$ \_\_\_\_\_ × 4% = \$ \_\_\_\_\_ × 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****Yes****Address envelope to:**

NYS SALES TAX PROCESSING  
 JAF BUILDING  
 PO BOX 1208  
 NEW YORK NY 10116-1208

**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 <b>September 10, 2006</b>		
PAY TO THE ORDER OF <b>New York State Sales Tax</b>		\$ <b>X,XXX.XX</b>
(your payment amount)		DOLLARS
<b>First State Bank</b>		
00-0000000	ST-810	08/31/06

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

# Quarterly Schedule A for Part-Quarterly Filers

File as an attachment to Form ST-810



Include with  
Form ST-810

## Taxes on Selected Sales and Services in Nassau and Niagara Counties

Food and drink; hotel/motel room occupancy;  
admissions, club dues, and cabaret charges

For tax period:  
**June 1, 2006, through August 31, 2006**

Due date:  
**Wednesday, September 20, 2006**

0607

<b>Sales tax identification number</b>	<b>Legal name</b> (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 × E)
<b>PART 1 — Nassau County</b>					
Outside city of Long Beach	Food and drink; hotel/motel room occupancy	NA 8289	.00	8½%	
City of Long Beach only	Food and drink; hotel/motel room occupancy	LO 8285	.00	8½%	
<b>PART 2 — Niagara County</b>					
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%	
<b>Column totals (Parts 1 and 2):</b>			.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.



Insert Form ST-810.2  
inside Form ST-810



# 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](http://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

**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**Include with  
Form ST-810For 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%	



**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)
Port Jervis (city)	PO L3330	.00	3%	
Orleans County	OR 3402	.00	4%	
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 (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)
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 (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	11½%	
Long Beach S. D.	LO 8288	.00	.00	11½%	
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	11⅞%	
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.



**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		2		3		4		
			.00		.00		.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.





New York State Department of Taxation and Finance

**Quarterly Schedule B-ATT  
for Part-Quarterly Filers****File as an attachment to Quarterly Schedule B****Consumer's Utility and Fuel Taxes  
for Nonresidential Gas, Electricity,  
Refrigeration, and Steam Sold to a  
Qualified Empire Zone Enterprise  
(QEZE)**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**

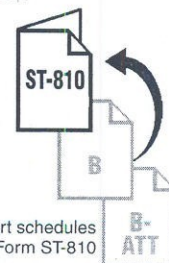
Sales tax identification number

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	x	Column E Tax rate	=	Column F Sales tax (C + D) x 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  $\frac{3}{8}\%$  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](http://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)

**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) <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>First month</td></tr></table> + <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Second month</td></tr></table> .....	First month	Second month	10	
First month				
Second month				
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.**

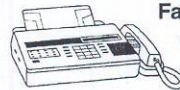
### Signature

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](http://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	Column B	Column C
	Amounts for period 6/1/06 through 7/14/06	Amounts for period 7/15/06 through 8/31/06	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

Quarterly Schedule N  
for Part-Quarterly FilersInclude with  
Form ST-810**Taxes on Selected  
Sales and Services in  
New York City Only**Parking, hotel/motel room occupancy, and  
miscellaneous services

File as an attachment to 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).

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
<b>PART 1 — Parking</b> (Attach Schedule N-ATT)								
NYC — Outside Manhattan	NE 8047	1		.00		10%		
NYC — In Manhattan	NE 9034	2		.00		18%		
NYC — In Manhattan — certified exempt residents	NE 6037	3		.00		10%		
NYC — In Manhattan — municipal facilities	NE 9027	4		.00		8%		
<b>PART 2 — Hotel/motel room occupancy</b>								
NYC — Occupancy — 1 through 90 days	NE 8042	5		.00		8%		
NYC — Occupancy — 91 through 180 days	NE 8043	6		.00		4%		
<b>PART 3 — Miscellaneous services</b>								
NYC — Cleaning and maintenance service (fewer than 30 days)	NE 5879	7		.00		8%		
NYC — Cleaning and maintenance service (30 days or more)	NE 5889	8		.00		8%		
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	8%		
NYC — Interior decorating and design services	DE 5874	13		.00	14	4%		
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	Column B Jurisdiction code	Column C Total number of days of occupancy (see instructions)	×	Column D Fee rate per day	=	Column E Total fee
<b>PART 4 — Hotel unit fee</b>						
NYC — Hotel occupancy subject to fee	NE 8035			\$1.50	16	
▲ Do not transfer this total to any other form or schedule						
Total:						Box 15 + box 16
(Box 15 + box 16 = box 17)						17
						▲ Include this amount on Form ST-810, page 2, Column F, in box 5

<b>PART 5 — Calculate vendor collection credit adjustment</b>	
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



# 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 10% 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 8%).
- 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 8%).

- 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 8%).
  - 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 8%).
  - For interior decorating and design services taxable at the 4% 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 3% 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](http://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**

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		Section B				
Complete Section A for each facility you operate. Any address listed must include a ZIP code.		Complete Section B for each facility located within Manhattan. Attach additional photocopied sheets or forms, if needed.				
<b>Location I</b> • <input type="checkbox"/> Check here if outside Manhattan		Month	Column A Weekday* 18 <sup>3</sup> / <sub>8</sub> %	Column B Weekend** 18 <sup>3</sup> / <sub>8</sub> %	Column C Monthly 18 <sup>3</sup> / <sub>8</sub> %	Column D Manhattan residents 10 <sup>3</sup> / <sub>8</sub> %
• Address _____						
• ZIP code _____						
Maximum daily rate • _____		1	.00	.00	.00	.00
Licensed vehicle capacity • _____		2	.00	.00	.00	.00
Enter below all license numbers for this facility						
• _____ • _____		3	.00	.00	.00	.00
• _____ • _____						
• _____ • _____		Total	.00	.00	.00	.00
<b>Location II</b> • <input type="checkbox"/> Check here if outside Manhattan		Month	Column A Weekday* 18 <sup>3</sup> / <sub>8</sub> %	Column B Weekend** 18 <sup>3</sup> / <sub>8</sub> %	Column C Monthly 18 <sup>3</sup> / <sub>8</sub> %	Column D Manhattan residents 10 <sup>3</sup> / <sub>8</sub> %
• Address _____						
• ZIP code _____						
Maximum daily rate • _____		1	.00	.00	.00	.00
Licensed vehicle capacity • _____		2	.00	.00	.00	.00
Enter below all license numbers for this facility						
• _____ • _____		3	.00	.00	.00	.00
• _____ • _____						
• _____ • _____		Total	.00	.00	.00	.00
<b>Location III</b> • <input type="checkbox"/> Check here if outside Manhattan		Month	Column A Weekday* 18 <sup>3</sup> / <sub>8</sub> %	Column B Weekend** 18 <sup>3</sup> / <sub>8</sub> %	Column C Monthly 18 <sup>3</sup> / <sub>8</sub> %	Column D Manhattan residents 10 <sup>3</sup> / <sub>8</sub> %
• Address _____						
• ZIP code _____						
Maximum daily rate • _____		1	.00	.00	.00	.00
Licensed vehicle capacity • _____		2	.00	.00	.00	.00
Enter below all license numbers for this facility						
• _____ • _____		3	.00	.00	.00	.00
• _____ • _____						
• _____ • _____		Total	.00	.00	.00	.00
<b>Location IV</b> • <input type="checkbox"/> Check here if outside Manhattan		Month	Column A Weekday* 18 <sup>3</sup> / <sub>8</sub> %	Column B Weekend** 18 <sup>3</sup> / <sub>8</sub> %	Column C Monthly 18 <sup>3</sup> / <sub>8</sub> %	Column D Manhattan residents 10 <sup>3</sup> / <sub>8</sub> %
• Address _____						
• ZIP code _____						
Maximum daily rate • _____		1	.00	.00	.00	.00
Licensed vehicle capacity • _____		2	.00	.00	.00	.00
Enter below all license numbers for this facility						
• _____ • _____		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 18½% 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 18½% 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 18½% 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 10⅓% 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 18½%. Report the Manhattan receipts subject to tax at 10⅓% 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](http://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

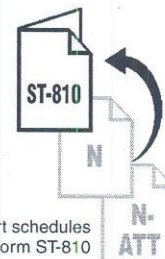
From areas outside the U.S. and outside Canada: (518) 485-6800

**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

## Sales and Use Tax Promptax Payments

## Quarterly Schedule P 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)

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) .....

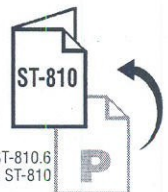
5

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).

▲ Include this amount in your Promptax payment due in September.



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.



Insert Form ST-810.6 inside Form ST-810



# Quarterly Schedule P for Part-Quarterly Filers Instructions

## Sales and Use Tax PromptTax Payments

Report transactions for the period June 1, 2006, through August 31, 2006.

### Who must file

Any vendor who is registered to make PromptTax 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 PromptTax 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 PromptTax payment of sales tax. Use Form FT-945/1045-A, *Monthly Schedule FT*, to report PromptTax 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 PromptTax payment is due on the third business day after the 22<sup>nd</sup> day of each month.

### Payment applicable to previous quarter

**Line 1a** — Enter your PromptTax 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 PromptTax payment made in the month of June for the period 6/1/06 through 6/22/06.

**Line 2a** — Enter your PromptTax payment made in the month of July for the period 6/23/06 through 6/30/06.

**Line 2b** — Enter your PromptTax payment made in the month of July for the period 7/1/06 through 7/22/06.

**Line 3a** — Enter your PromptTax payment made in the month of August for the period 7/23/06 through 7/31/06.

**Line 3b** — Enter your PromptTax 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 PromptTax 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 PromptTax 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 PromptTax 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 PromptTax payment has not yet been remitted. Please be sure to keep a copy of your completed return for your records.

### Need help? (for PromptTax filers only)



PromptTax Internet access: [www.nystax.gov/prompt](http://www.nystax.gov/prompt)



PromptTax fax:

(518) 435-2951



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

**PromptTax 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.



**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



**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-810. (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
Broome County	BR X0330	.00	.00
Chautauqua County	CH X0607	.00	.00
Chenango County (outside the following)	CH X0805	.00	.00
Norwich (city)	NO X0844	.00	.00
Columbia County	CO X1003	.00	.00
Delaware County	DE X1202	.00	.00
Dutchess County	DU X1317	.00	.00
Greene County	GR X1903	.00	.00
Hamilton County	HA X2007	.00	.00
Madison County (outside the following)	MA X2582	.00	.00
Oneida (city)	Report sales made in the city of Oneida in Part 2.		
Rensselaer County	RE X3875	.00	.00
Schuyler County	SC X4413	.00	.00
Tioga County	TI X4903	.00	.00
Wayne County	WA X5407	.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-810, 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-810. (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
Albany County	AL H0175	.00		.00		4%		
Allegany County	AL H0225	.00		.00		4½%		
Cattaraugus County (outside the following)	CA H0495	.00		.00		4%		
Olean (city)	OL H0444	.00		.00		4%		
Salamanca (city)	SA H0425	.00		.00		4%		
Cayuga County (outside the following)	CA H0510	.00		.00		4%		
Auburn (city)	AU H0555	.00		.00		4%		
Chemung County	CH H0716	.00		.00		4%		
Clinton County	CL H0922	.00		.00		3¾%		
Cortland County	CO H1110	.00		.00		4%		
Erie County	ER H1445	.00		.00		4¾%		
Essex County	ES H1509	.00		.00		3¾%		
Franklin County	FR H1615	.00		.00		4%		
Fulton County (outside the following)	FU H1700	.00		.00		4%		
Gloversville (city)	GL H1790	.00		.00		2%		
Johnstown (city)	JO H1779	.00		.00		4%		
Genesee County	GE H1893	.00		.00		4%		
Herkimer County	HE H2105	.00		.00		4%		
Jefferson County	JE H2220	.00		.00		3¾%		
Lewis County	LE H2313	.00		.00		3¾%		
Livingston County	LI H2415	.00		.00		4%		
Column subtotals (Part 2; also enter on page 3, boxes 4, 5, and 6):		1		2		3		



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		4½%		
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		4⅞%		
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		3⅞%		
Mount Vernon (city)	MO H5547	.00		.00		4⅞%		
New Rochelle (city)	NE H6899	.00		.00		4⅞%		
White Plains (city)	WH H5548	.00		.00		3⅞%		
Yonkers (city)	YO H6570	.00		.00		4⅞%		
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		5		6		
			.00		.00			
Column totals (Part 2):		7		8		9		
			.00		.00			

▲ 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.

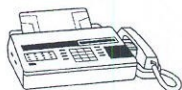
▲ Include this amount on Form ST-810, page 2, Column F, in box 5.



## Need help?



**Internet access:** [www.nystax.gov](http://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.

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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

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).

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	8⅞%	
Middletown S. D.	MI 1374	.00	.00	11⅝%	
Newburgh (city)	NE 1376	.00	.00	8⅞%	
Port Jervis (city)	PO 1377	.00	.00	8⅞%	
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	11⅝%	
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?



**Internet access:** [www.nystax.gov](http://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):

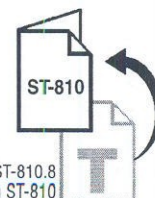
1 800 634-2110



**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 Form ST-810.8  
inside Form ST-810





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**

For tax period:  
**June 1, 2006, through August 31, 2006**

Due date:  
**Wednesday, September 20, 2006**



Include with  
Quarterly Schedule T  
for Part-Quarterly Filers  
(Form ST-810.8)

**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



# 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  $\frac{3}{8}\%$  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](http://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

## 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  $\frac{3}{8}\%$  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.

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

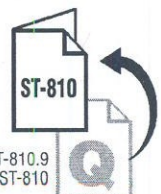
File a completed Form ST-810.9 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

### 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.)

(continued on page 4)



Insert Form ST-810.9 inside Form ST-810



**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 QEZEes 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 QEZEes are fully exempt from state and local sales and use tax in this jurisdiction.							
Auburn (city)	Sales to QEZEes 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 QEZEes 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 QEZEes 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 QEZEes 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 QEZEes 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%		
<b>Column subtotals; also enter on page 3, boxes 4, 5, and 6:</b>		<b>1</b>		<b>2</b>		<b>3</b>		
			.00		.00			



Quarterly Schedule Q for  
Part-Quarterly Filers

0607

Sales tax identification number

ST-810.9 (8/06) Page 3 of 4

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
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		3½%		
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		5		6		
			.00		.00			
Column totals for all jurisdictions:		7		8		9		
			.00		.00			

▲ 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.

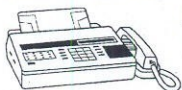
▲ Include this amount  
on Form ST-810, page 2,  
Column F, in box 5.



## Need help?



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7 days a week. 1 800 748-3676



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**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:

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centers or community action programs to find out  
where machines are available for public use.



**Persons with disabilities:** In compliance with the  
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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 FR  
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 and Use Tax  
on Motor Fuel and  
Diesel Motor Fuel

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) × 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				

Box 6 + box 7

Number of gallons eligible for vendor collection credit:

8

× \$2.00

= 9

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) × 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) × 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		

\* 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.

10

▲ 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) × 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) × E
Jefferson County (6/1/06 – 6/30/06)	JE R2224	.00		.00		3¾%	
Jefferson County (7/1/06 – 8/31/06)	<b>Report Jefferson County local tax for this period in Step 4.</b>						
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)	<b>Report Oneida County local tax for this period in Step 4.</b>						
Rome (city) (6/1/06 – 6/30/06)	RO R3064	.00		.00		5½%	
Rome (city) (7/1/06 – 8/31/06)	<b>Report city of Rome local tax for this period in Step 4.</b>						
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)	<b>Report Onondaga County local tax for this period in Step 4.</b>						
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)	<b>Report Orange County local tax for this period in Step 4.</b>						
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)	<b>Report Oswego County local tax for this period in Step 4.</b>						
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)	<b>Report Rockland County local tax for this period in Step 4.</b>						
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)	<b>Report Saratoga County local tax for this period in Step 4.</b>						
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)	<b>Report Schenectady County local tax for this period in Step 4.</b>						
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)	<b>Report Seneca County local tax for this period in Step 4.</b>						
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) × 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):

Amount from Step 3, box 3:

Amount from Step 4, box 10:

Total:

(Box 11 + box 12 + box 13)

**STEP 6 — Calculate tax adjustments**

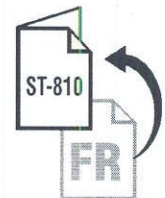
	Motor fuel CR T4444	Diesel motor fuel CR X8888
Credit for prepaid sales tax	15 [ ]	18 [ ]
Refunds received or requested	16 [ ]	19 [ ]
Net credit	17 [ ]	20 [ ]
Box 15 minus box 16 = box 17		
Box 18 minus box 19 = box 20		

Box 17 + box 20

Adjusted tax:

(Box 14, minus box 21)

▲ Enter this total on  
Form ST-810, page 2,  
Column F, in box 2.



Insert Form ST-810.10  
inside Form ST-810



# 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 <b>August 31, 2006</b>
Connecticut Tax Registration Number
New York Tax Registration Number
Federal Employer Identification Number
Due Date <b>20th day after filing period shown above</b>
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		
	For late payment of tax: See Line Instructions on back.				
13	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](http://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; and
- 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**





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) <i>See instructions on back</i>	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 ( )	<b>For tax period:</b>	
Legal name		Beginning	Ending
DBA (if different from legal name)		<b>For office use only</b>	
Street address		Total approved	
City, state, and ZIP code		Audited by	Date
		Approved by	Date

Computation of reimbursement	Column A	Column B	Column C
	Gallons (from schedules)	Tax paid (from schedules)	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
<b>Paid preparer's use only</b>	Preparer's signature	Date	EIN or social security number
	Firm's name (or yours, if self-employed)		
	Address	ZIP code	Telephone number ( )
	Power of attorney attached? Yes <input type="checkbox"/> No <input type="checkbox"/>		

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)

[illegible]

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)*[illegible]

**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 ( )	<b>For tax period:</b>	
Legal name		Beginning / /	Ending / /
DBA (doing business as) name (if different from legal name)	For office use only		
Street address	Total approved		
City, state, and ZIP code	Audited 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		

<b>Third – party designee</b>	Do you want to allow another person to discuss this claim with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>	
	Designee's name	Designee's phone number ( )
	Personal identification number (PIN)	

**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

Mail to: NYS TAX DEPARTMENT  
FUEL TAX REFUND UNIT  
PO BOX 5501  
ALBANY NY 12205-0501







(Attach additional sheets if necessary.)

AU-631 (9/06) Page 3 of 4

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) .....			

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](http://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.

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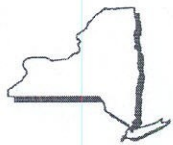
This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

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.

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**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	<b>For office use only</b>
Street address		Department of Taxation and Finance
City	State ZIP code	Total
Name of representative (if any)	Telephone number ( )	Audited by
Street address	Telephone number ( )	Approved by
City	State ZIP code	Date approved
		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 1/100 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 ( )
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<b>Paid preparer's use only</b>	Preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name or yours, if self-employed	Check if self-employed <input type="checkbox"/>	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?



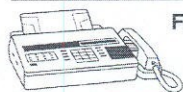
**Telephone assistance** is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

**For business tax information:** 1 800 972-1233

**For general information:** 1 800 225-5829

To order forms and publications: 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:** Forms are available 24 hours a day, 7 days a week.

1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://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.



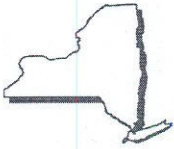
**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call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



**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.**For office use only**

Print or type			Department of Taxation and Finance	
Name of claimant	Telephone number ( )	Certificate of authority number	Total	
Street address		Diesel motor fuel tax registration number (if any)	Audited by	
City	State	ZIP code	Approved by	
Name of representative (if any)	Telephone number ( )	From: (mm/dd/yyyy)	Date approved	
Street address		To: (mm/dd/yyyy)	Office of the State Comptroller	
City	State	ZIP code	Audited by	
Type of business			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 ( )
-----------	-------	------	-------------------------

<b>Paid preparer's use only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	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

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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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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 #	FOR OFFICE USE ONLY Dept. of Taxation and Finance	
Street Address		Telephone Number (       )	Totals	Motor Fuel Tax: Sales Tax:
City	State	ZIP Code	Audited by	
Name of Representative (if any)			Approved by	
Street Address			Date Approved	
Telephone Number (       )			Dept. of Audit and Control	
City			Audited by	
State			Date Approved	
ZIP Code			Check Number	

This claim is for the period from \_\_\_\_\_, 19 \_\_\_\_\_ to \_\_\_\_\_, 19 \_\_\_\_\_

IMPORTANT: Refund claims without supporting documents attached cannot be processed and will be returned.

Total Gallons Exported <i>(from pg. 2, col. H)</i>	Motor Fuel Tax Paid <i>(from pg. 2, col. I)</i>	Sales Tax Paid <i>(from pg. 2, col. J)</i>	Amount of Refund Claimed
<div>gal.</div>	\$	+ \$	= \$

- I certify that:
- 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.
  - 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.
  - I did not and will not resell, deliver or use this motor fuel in New York State.
  - The motor fuel indicated on page 2 was purchased with New York State sales and motor fuel tax passed through to me.
  - 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.
  - 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

- 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.
- 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.
- 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









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:	
Street address			Beginning	Ending
City, state and ZIP code			For office use only	
Social security number		County	Total approved	
Employer identification number		NYS sales tax identification number	Audited by	Date
Name of farm		Type of farm	Approved by	Date
		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 <b>taxable</b> 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	x .
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	
<b>Paid preparer's use only</b>	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? <input type="checkbox"/> Yes <input type="checkbox"/> 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.)

[illegible]

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

**FT-500**

(7/05)

# Application for Refund of Sales Tax Paid on Automotive Fuels

Tax Law — Articles 28 and 29

**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

**For office use only**

Department of Taxation and Finance

Total

Audited by

Approved by

Date approved

**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 (QEZE) 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: **NYSTAX 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 ( )
<b>Paid preparer's use only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name or yours, if self-employed	Preparer's SSN or PTIN	
	Address	ZIP code	EIN (employer identification number)
			Telephone number ( )



### Schedule of motor fuel and diesel motor fuel purchases

[illegible]

Attach additional sheets if necessary.

\*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)

Motor fuel:

- 5 - Unleaded  
6 - Premium unleaded  
7 - Other

## Need help?



Internet access: [www.nystax.gov](http://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: (51)

g and speech impaired (telecommunications

ce for the deaf (TDD) callers only):

1 800 634-2110

**Total amount of refund claimed**  
(enter here and in the box on the front)

## Privacy notification

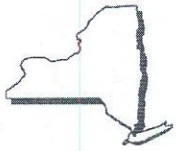
The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant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

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, N.Y.S 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) 485-6900.



**Application for Refund of Prepaid Sales Tax  
on Motor Fuel Sold Other Than at  
Retail Service Stations****FT-949**

(6/03)

<b>Note:</b> Refund claims without supporting documents cannot be processed and will be returned.			<b>For office use only</b>	
Print or type			Department of Taxation and Finance	
Name of claimant	Telephone number ( )	Certificate of authority number	Total	
Street address		Motor fuel tax registration number (if any)	Audited by	
City	State	ZIP code	Approved by	
Name of representative (if any)	Telephone number ( )	From: (mm/dd/yyyy)	Date approved	
Street address		To: (mm/dd/yyyy)	Office of the State Comptroller	
City	State	ZIP code	Audited by	
Type of business			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 1/100 cent)	Column D Refund claimed (Column B × 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 1/100 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 ( )
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<b>Paid preparer's use only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	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](http://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.



**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	<b>For office use only</b>	
Street address				Department of Taxation and Finance	
City			State	ZIP code	Total
Name of representative (if any)			Telephone number ( )	Audited by	
Street address			Telephone number ( )	Approved by	
City			State	ZIP code	Date approved
					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 1/100 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 ( )
-----------	-------	------	-------------------------

<b>Paid preparer's use only</b>	Preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name or yours, if self-employed	Check if self-employed <input type="checkbox"/>	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: 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:** Forms are available 24 hours a day, 7 days a week.

1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://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  
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:**

(Month-day-year)				(Month-day-year)	
This claim is for the period <b>from</b>				<b>to</b>	
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					

<b>Type of operation</b>	<input type="checkbox"/> Dairy	<input type="checkbox"/> Fruit	<input type="checkbox"/> Nursery	<input type="checkbox"/> Fur-bearing animals
	<input type="checkbox"/> Poultry	<input type="checkbox"/> Truck	<input type="checkbox"/> Greenhouse	<input type="checkbox"/> Other (specify): _____
	<input type="checkbox"/> 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 (      )	<i>For office use only</i>
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

DTF-716 (7/05) Page 3 of 4

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.



## Page 4 of 4 DTF-716 (7/05)

**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](http://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.



**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.**

Mail to:

NYS TAX DEPARTMENT  
JAF BUILDING  
PO BOX 1222  
NEW YORK NY 10116-1222

Signature of applicant	
Title	
Daytime telephone number ( )	Date





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.

[illegible]

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**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.

<b>A</b> Business name	<b>B</b> Address where vending machine is located (report each machine separately in column C)	<b>C</b> Serial number of each vending machine
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
<b>Total number of vending machine registration certificates required . . .</b>		

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)**

<b>A</b> Business name	<b>B</b> Address where vending machine is located (report each machine separately in column C)	<b>C</b> 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 ( ) ( ) ( ) ( ) ( ) ( )	<b>Change of business information</b> 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 <i>Need help?</i> on the back.
Legal name			
DBA (doing business as) name			
Street address			
City	State	ZIP code	

**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 PromptTax 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	
<b>Adjustments to motor fuel inventory:</b>			
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](http://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.



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 &amp; 13, COLUMN B.

New Jersey  
and All Sources  
Column ANew 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				
A. New Jersey		+		ENTER TOTAL →
B. New York		+		ENTER TOTAL →
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.

Make check or money  
order payable to:NJ Sales Tax  
PO Box 273  
Trenton, NJ 08646-0273

Signature

Title

Date

Telephone

Preparer's Signature

Title

Date

Telephone



**SCHEDULE II SUPPLEMENTAL SCHEDULE FOR COMPUTING NEW YORK TAX**

(See instructions included in booklet)

FOR QUARTER ENDING

[illegible]

(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 3%% credit against the 4%% 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 4 1/4% (.0425)	State Tax Liability	Vendor Collection Credit Rate 3 1/2% (.035)	Amount of Credit allowed (\$150 maximum) (Carry Amount to Line 17, Right Column)	Code
	(x) 4 1/4 % (.0425)		x 3 1/2 % = (.035)		77C4

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		Period covered by return (check one)	
Related assessment number	Amount of payment previously made on assessment		<input type="checkbox"/> March 1, _____ — May 31, _____ (YYYY) (YYYY)	
Legal name			<input type="checkbox"/> June 1, _____ — August 31, _____ (YYYY) (YYYY)	
dba (doing business as) name			<input type="checkbox"/> September 1, _____ — November 30, _____ (YYYY) (YYYY)	
Address			<input type="checkbox"/> December 1, _____ — February 28/29, _____ (YYYY) (YYYY)	
City	State	ZIP code	<input type="checkbox"/> March 1, _____ — February 28/29, _____ (YYYY) (YYYY)	
Type of business			<input type="checkbox"/> June 1, _____ — May 31, _____ (YYYY) (YYYY)	
			<input type="checkbox"/> 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 <b>New York State Sales Tax</b> for the amount due on line 5. Include on the check or money order your sales tax ID#, <b>Form ST-103</b> , 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				
Title				Telephone number				



**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		
	%	.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	<b>A.</b> Passenger car rentals	Taxable receipts (to nearest dollar) _____ X 5% =			0003
	<b>B.</b> Information and entertainment services furnished via telephony and telegraphy	Taxable receipts (to nearest dollar) _____ X 5% =			7009
	<b>C.</b> Subtotal of column (e) .....				
	<b>D.</b> Credit for prepaid tax on cigarettes .....				C8888
	<b>E.</b> 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				For Tax Department use only
Purchaser's name		Federal identification number		Location code <input type="text"/>
Purchaser's address (number and street or rural route)				Tax jurisdiction code <input type="text"/>
City	County	State	ZIP code	Taxable sales <input type="text"/>
				Sales and use tax <input type="text"/>

**1a** Date item(s) or service(s) was first brought into New York State (see instructions)

<b>1b</b> 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

<b>3</b> Amount subject to sales or use tax (see instructions) .....	<b>3</b> <input type="text"/>
<b>4</b> Tax rate (see instructions) .....	<b>4</b> <input type="text"/> %
<b>5</b> Tax due (multiply amount on line 3 by rate on line 4) .....	<b>5</b> <input type="text"/>
<b>6</b> Allowable credit for tax paid (if any) to another jurisdiction (see instructions) .....	<b>6</b> <input type="text"/>
<b>7</b> Total New York State sales or use taxes due (subtract line 6 from line 5) .....	<b>7</b> <input type="text"/>
<b>8</b> Penalty and interest if you are filing or paying late (see instructions) .....	<b>8</b> <input type="text"/>
<b>9</b> Total amount due (add lines 7 and 8). Attach check or money order payable to: <b>New York State Sales Tax</b> ....	<b>9</b> <input type="text"/>

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 ( <input type="text"/> )
Printed name of preparer (if other than purchaser)		
Preparer's address		
Preparer's signature (if other than purchaser)	Preparer's telephone number ( <input type="text"/> )	

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).

**Barter 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	County or other jurisdiction	% rate	County or other jurisdiction	% rate	County or other jurisdiction	% rate
<b>New York State only</b>	4	Franklin	8	Niagara	8	Seneca	8
Albany	8	Fulton	8	Oneida	9	Staten Island —	
Allegany	8½	Genesee	8	Onondaga	8	see <i>New York City</i>	
Bronx —		Greene	8	Ontario	7½	Steuben	8
see <i>New York City</i>		Hamilton	7	Orange	8½	Suffolk	8½
Brooklyn —		Herkimer	8	Orleans	8	Sullivan	7½
see <i>New York City</i>		Jefferson	7¾	Oswego	8	Tioga	8
Broome	8	Kings (Brooklyn) —		Otsego	8	Tompkins	8
Cattaraugus	8	see <i>New York City</i>		Putnam	7½	Ulster	8
Cayuga	8	Lewis	7¾	Queens —		Warren	7
Chautauqua	8	Livingston	8	see <i>New York City</i>		Washington	7
Chemung	8	Madison	8	Rensselaer	8	Wayne	8
Chenango	8	Manhattan —		Richmond (Staten Island) —		Westchester (outside the following)	7½
Clinton	7¾	see <i>New York City</i>		see <i>New York City</i>		Mount Vernon (city)	8¾
Columbia	8	Monroe	8	Rockland	8	New Rochelle (city)	8¾
Cortland	8	Montgomery	8	St. Lawrence	7	White Plains (city)	7½
Delaware	8	Nassau	8½	Saratoga	7	Yonkers (city)	8¾
Dutchess	8½	New York (Manhattan) —		Schenectady	8	Wyoming	8
Erie	8¾	see <i>New York City</i>		Schoharie	8	Yates	8
Essex	7¾	New York City	8¾	Schuyler	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](http://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				For Tax Department use only	
Seller's name		Social security number		Location code	
Seller's address (number and street or rural route)		Federal identification number (if any)		Tax jurisdiction code	
City	County	State	ZIP 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: <b>New York State Sales Tax</b> .... | 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](http://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:

- 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:
  - neither the seller nor any member of the seller's household is **engaged in a trade or business** where similar items are sold; **and**
  - sales are conducted for **three days or less** in a calendar year (sales on the fourth and subsequent days are subject to tax); **and**
  - 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.)
- 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	County or other jurisdiction	% rate	County or other jurisdiction	% rate	County or other jurisdiction	% rate
<b>New York State only</b>	4	Franklin	8	Niagara	8	Seneca	8
Albany	8	Fulton	8	Oneida	9	Staten Island —	
Allegany	8½	Genesee	8	Onondaga	8	see <i>New York City</i>	
Bronx —		Greene	8	Ontario	7½	Steuben	8
see <i>New York City</i>		Hamilton	7	Orange	8½	Suffolk	8⅝
Brooklyn —		Herkimer	8	Orleans	8	Sullivan	7½
see <i>New York City</i>		Jefferson	7¾	Oswego	8	Tioga	8
Broome	8	Kings (Brooklyn) —		Otsego	8	Tompkins	8
Cattaraugus	8	see <i>New York City</i>		Putnam	7⅞	Ulster	8
Cayuga	8	Lewis	7¾	Queens —		Warren	7
Chautauqua	8	Livingston	8	see <i>New York City</i>		Washington	7
Chemung	8	Madison	8	Rensselaer	8	Wayne	8
Chenango	8	Manhattan —		Richmond (Staten Island) —		Westchester (outside the following)	7⅞
Clinton	7¾	see <i>New York City</i>		see <i>New York City</i>		Mount Vernon (city)	8⅝
Columbia	8	Monroe	8	Rockland	8	New Rochelle (city)	8⅝
Cortland	8	Montgomery	8	St. Lawrence	7	White Plains (city)	7⅞
Delaware	8	Nassau	8⅝	Saratoga	7	Yonkers (city)	8⅝
Dutchess	8⅝	New York (Manhattan) —		Schenectady	8	Wyoming	8
Erie	8¾	see <i>New York City</i>		Schoharie	8	Yates	8
Essex	7¾	New York City	8⅝	Schuyler	8		



**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				For office use only	
Purchaser's name		Social security number		Location code <input type="text"/>	
Purchaser's address (number and street or rural route)		Federal identification number (if any)		Tax jurisdiction code <input type="text"/>	
City	County	State	ZIP code	Taxable sales <input type="text"/>	
				Sales and use tax <input type="text"/>	

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.) .....
- 2 Tax due on nonbusiness-related items or services costing \$1,000 or more each (from line 1 of Worksheet 2 on page 3) .....
- 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) .....
- 4 Total sales or use tax due (add lines 1, 2, and 3) .....
- 5 Penalty and interest if you are filing or paying late (see instructions) .....
- 6 Total amount due (add lines 4 and 5). Attach check or money order payable to: **New York State Sales Tax** .....

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**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 (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.  $\$1,500 \times 8\%$  (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**

**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.

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**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.

<b>A</b> Purchase price (see instructions)	<b>B</b> Your local rate (from Chart II; see instructions)	<b>C</b> Tax (multiply column A by column B)	<b>D</b> Tax paid to another taxing jurisdiction, if any (see instructions)	<b>E</b> 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.

<b>A</b> Purchase price (see instructions)	<b>B</b> Combined state and local rate (from Chart I; see instructions)	<b>C</b> Tax (multiply column A by column B)	<b>D</b> Tax paid to another taxing jurisdiction, if any (see instructions)	<b>E</b> 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](http://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.

## 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**





# 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				For office use only	
Purchaser's name		Social security number		Location code <input type="text"/>	
Purchaser's address (number and street or rural route)		Federal identification number (if any)		Tax jurisdiction code <input type="text"/>	
City	County	State	ZIP code	Taxable sales <input type="text"/>	
				Sales and use tax <input type="text"/>	

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.) .....
- 2 Tax due on nonbusiness-related items or services costing \$1,000 or more each (from line 1 of Worksheet 2 on page 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) .....
- 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** .....

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## 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.

<b>A</b> Purchase price (see instructions)	<b>B</b> Combined state and local rate (from Chart I; see instructions)	<b>C</b> Tax (multiply column A by column B)	<b>D</b> Tax paid to another taxing jurisdiction, if any (see instructions)	<b>E</b> 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 <i>Computation of total sales or use tax due</i> 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 ( )	

**Need help?**

**Internet access:** [www.nystax.gov](http://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.

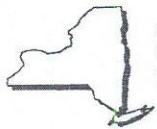


**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call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

**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:

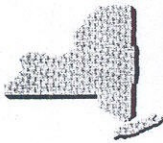
**NYS SALES TAX PROCESSING  
GENERAL POST OFFICE  
PO BOX 5464  
NEW YORK NY 10087-5464**

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



**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

**NASSAU DISTRICT OFFICE**  
400 OAK STREET  
GARDEN CITY NY 11530-6546

**SYRACUSE DISTRICT OFFICE**  
333 E. WASHINGTON STREET  
SYRACUSE NY 13202-1452

**BUFFALO DISTRICT OFFICE**  
77 BROADWAY SUITE 112  
BUFFALO NY 14203-1670

**QUEENS DISTRICT OFFICE**  
80-02 KEW GARDENS ROAD 5TH FLOOR  
KEW GARDENS NY 11415-3618

**UTICA DISTRICT OFFICE**  
207 GENESEE STREET  
UTICA NY 13501-2870

**CAPITAL REGION OFFICE**  
ONE BROADWAY CENTER 9TH FLOOR  
SCHENECTADY NY 12305-2594

**ROCHESTER DISTRICT OFFICE**  
340 EAST MAIN STREET  
ROCHESTER NY 14604-2108

**WESTCHESTER DISTRICT OFFICE**  
90 SOUTH RIDGE STREET  
RYE BROOK NY 10573-2800

**METROPOLITAN DISTRICT OFFICE**  
55 HANSON PLACE 6TH FLOOR  
BROOKLYN NY 11217-1579

**SUFFOLK DISTRICT OFFICE**  
STATE OFFICE BUILDING ROOM 15  
250 VETERANS MEMORIAL HIGHWAY SUITE 1B3  
HAUPPAUGE NY 11788-5599

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Business Tax Information Center: 1 800 972-1233

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



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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 Service

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. If you use **any** private delivery service, whether it is a designated service or not, address your return to:

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 <i>Total of column (e)</i> )	1		
2	New York credits not claimed on page 2 and attached schedules ( <i>attachments required</i> )	2		
3	New York sales and use taxes due ( <i>subtract line 2 from line 1</i> )	3		
4	New York late filing charge ( <i>penalty and interest; see instructions</i> )	4		
5	New York amount due including late filing charge ( <i>line 3 plus line 4</i> ) (Overpayments cannot be applied against tax due on your <i>Connecticut Sales and Use Tax Return</i> .)	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 3/8				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
Oscego	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)	1	2	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.

Information and entertainment services furnished via telephony and telegraphy. Taxable receipts (to nearest dollar) x 5% (.05)

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 liability = Vendor credit rate

Enter the lesser of \$150 or result of computation

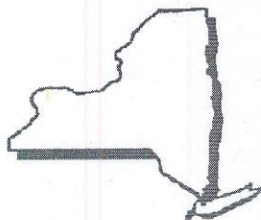
Subtotal: Subtract Vendor collection credit from column (e) amount and enter here

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

7702





# **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.

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## 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](http://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](http://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 - PromptTax 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.



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:

<b>Actual</b>	3	Sales and use taxes due .....
	4	Late filing charge .....
	5	Amount due - including late filing charge .....
<b>Unacceptable font</b>	3	<i>Sales and use taxes due .....</i>
	4	<i>Late filing charge .....</i>
	5	<i>Amount due - including late filing charge .....</i>
<b>Unacceptable type size</b>	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**

1 = First Quarter
2 = Second Quarter
3 = Third Quarter
4 = Fourth Quarter
A = Annual

**Collection quarter**

March through May
June through August
September through November
December through February
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]
[3]		JOHN DOE		5
[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

[illegible]

\*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 ] | <b>Legal name</b> — 60-character alphanumeric field     |
| [ 4 ] | <b>DBA name</b> — 60-character alphanumeric field       |
| [ 5 ] | <b>Street address</b> — 30-character alphanumeric field |
| [ 6 ] | <b>City, state, ZIP code</b>                            |



## **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

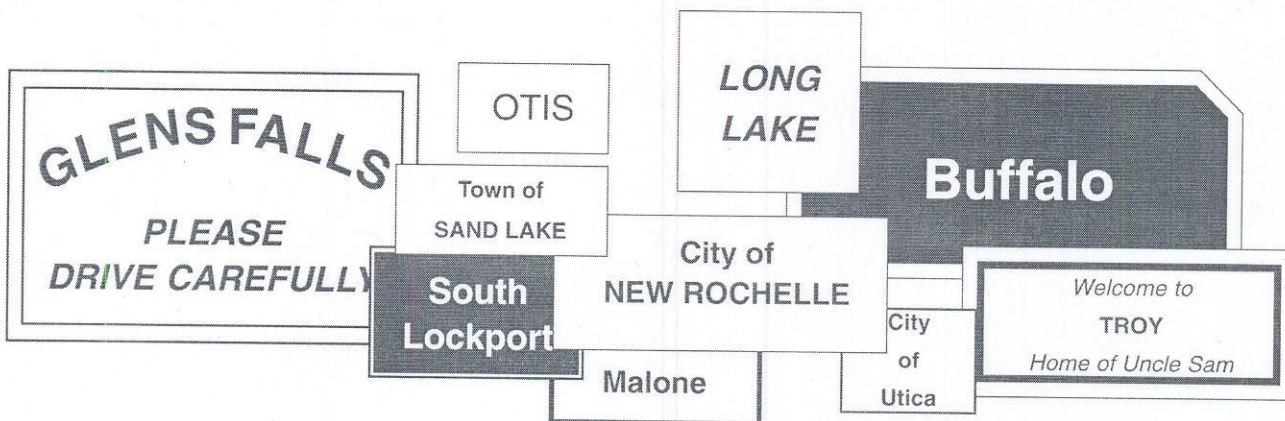
Please allow **two to four weeks** from the time you submit a request for us to consider and act on it.





# New York State Communities

Listed alphabetically  
with counties



for New York State and  
local sales and use tax



## 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)  
 Alburt (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)  
 Appelon (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* Ellicottville 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
- Bellevue (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)
- Bloomingsburg (Sullivan) 12721
- Bloomington (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 – Bushville Page 6

- 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  
 Brisen (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)  
 Brooksbury (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)  
 Burlington (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  
 Bushnellville (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)  
 Buttrville (Jefferson)  
 Buttrville (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  
 Cadonia (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  
 Cheney's 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)  
 Clemmons (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 (Eric) *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  
 Cochection (Sullivan) 12726  
 Cochection 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* Downsview 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  
 Cottetkill (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)  
 Covell 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  
 Cocksackie (Greene) 12 +  
 Crab Meadow (Suffolk)  
 Crafts (Putnam) *mail* Carmel 10512  
 Cragmoor (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 Creek (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)  
 Deforiet (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  
 Dumbarton (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)

## E

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

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* Genesee 14454  
 Eagle Valley (Orange) *mail* Slootsburg 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 Cohecton (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* Genesee 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  
 Edenvale (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* Lansville 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 Coming  
 Fergusons Corners (Wayne) *mail* Clyde 14433  
 Fergusons Corners (Yates) *mail* Geneva 14456  
 Fergusonville (Delaware) *mail* Schenectady 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 (Cattaraugus) *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 (Cattaraugus) 14737  
 Fraser (Delaware) 13753  
 Frear Park (Rensselaer) (part of Troy)  
 Frecks (Cattaraugus) *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* Walkkill 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)  
 Genesee (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* Duaneburg 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  
 Glenierie (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 (Cattaraugus 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 (Ulster) *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 (Cattaraugus) 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* Wilseyville 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  
 Governor Corners (Schoharie) *mail* Central Bridge 12035  
 Grove Springs (Oneida) *mail* Durhamville 13054  
 Groverville (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  
 Haganan (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 Hollow 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  
 Hallspoint (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  
 Hambleville (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 (Steuben) 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 (Cattaraugus) *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 (Broome) *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 (Cattaraugus) *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  
Hedgessville (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 (Cattaraugus) 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 Tonawanda 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 (Delaware) *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

## I

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 (Cattaraugus) *mail* Limestone 14753  
 Irving (Chautauqua) 14081  
 Irvington (Westchester) 10533  
 Ischua (Cattaraugus) 14746  
 Island (New York) 10044 (part of New York City)  
 Island Park (Nassau) 11558  
 Isle of San Souci (Westchester) (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) 14083 Jay (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  
 Kattellville (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* Duaneburg 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) *mail* 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  
 Keman (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* Lyscoming 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  
 Lambertown (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  
 Lawyerville (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  
 Leferts (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  
 Limestone (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)  
 Lincolnale (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* Huntington 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* Genesee 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  
 Lornings (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  
 Lounsbury (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  
 Lyeoming (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

Mabbettville (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  
 Madison 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 – Minklers Corners Page 20

- 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 (Ulster) *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 (Cattaraugus) *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 Otsego 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* Canajoharie 13317
- Marshville (St. Lawrence) *mail* Hermon 13652
- Marthas Vineyard (Chautauqua) *mail* Bemus Point 14712
- Martindale (Columbia)
- Martindale Depot (Columbia) *mail* Craryville 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)
- Metacahonts (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 (Cayuga) 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* Hubbardville 13355  
 Mosherville (Saratoga) *mail* Galway 12074  
 Mosholu (Bronx) 10467 (part of New York City)  
 Mosquito Point (Greene) *mail* Prattsville 12468  
 Mossyglenn (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 (Westchester) 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

## N

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 (Chautauqua) *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  
 Naurauschaun (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* Chappaqua 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 (Sullivan) *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 (Fulton) *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 (Steuben) *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* Valois  
 North 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 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 Wilmet (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 Chelsea (New York) 10113 (part of New York City)

Old Field (Suffolk) *mail* Setauket 11785

Old 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

Oliveria (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

Otselie (Chenango) 13129

Otselie Center (Chenango) *mail* Otselie 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* Cochecon 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

Pamela 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

Pataunkunk (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
- Peasleeveville (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
- Petrolia (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
- Pleasantville (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 (Chautauqua) *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  
Quackenkil (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  
Raimar 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)  
 Roosevelttown (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  
 Roseton (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* Genesee 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 Johnsbury (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  
 Saltair (Suffolk) 11706  
 Salt Point (Dutchess) 12578  
 Salt Springville (Montgomery and Otsego) *mail* Cherry Valley 13320  
 Saltvale (Wyoming)  
 Sammons (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 +  
 Schenectavus (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  
 Schultsville (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 of 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  
 Shaleten, Wever (Erie)  
 Shandaken (Ulster) 12480  
 Shandalee (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  
 Sheephead 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  
 Shermehorn 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* Schenectady 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* Genesee 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 Otsego (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* Blasdel 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 +

## T

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  
 Tift 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 Kearsens (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  
 Vinton (Schoharie) *mail* Warnerville 12187  
 Viola (Rockland) *mail* Monsey 10952 and Suffern 10901  
 Virgil (Cortland) *mail* Cortland 13045  
 Visser Ferry (Saratoga) *mail* Rexford 12148  
 Vista (Westchester) *mail* New Canaan CT 06840  
 Voak (Yates) *mail* Penn Yan 14527  
 Vollandine (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  
 Wamerville (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  
 Wassaia (Dutchess) 12592  
 Wassaia 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 14222  
 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 Graham (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 Pierrepoint (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 (Rensselaer) *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* Schenectady 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 (Westchester) *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)  
 Wilmut (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  
 Wolcottville (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* Phoenixia 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

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\*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)





# Transmittal Form

To: \_\_\_\_\_ Document number: \_\_\_\_\_  
Originating unit: \_\_\_\_\_  
Prepared by: \_\_\_\_\_ 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
<b>Returns with remittances</b>		
1 Sales tax .....	1	
2 Other tax returns (New York/New Jersey; Connecticut) .....	2	
<b>Loose checks/remittances</b>		
3 Payee - sales tax .....	3	
4 Payee - other .....	4	
5 Form(s) ST-330, <i>Record of Advance Payment</i> , with remittance .....	5	
6 Form(s) TX-120, <i>Assessments Receivable Deposit Record</i> .....	6	
7 Total remittances (add lines 1 through 6) .....	7	
<b>Returns without remittances</b>		
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, <i>Certificates of Authority</i> ) .....	11	
12 Form(s) ST-330 (taxpayers' copies) .....	12	

Transmitted by: \_\_\_\_\_ Date: \_\_\_\_\_

Received by: \_\_\_\_\_ Date: \_\_\_\_\_



**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:	Enter the amount of your payment here
See <i>Mailing Instructions</i> on the back of this form.	\$

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 vehicle(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](http://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
Taxpayer name		
Amount due	Remittance amount \$	

Jurisdiction

New York

For office use only



**IFTA-101**

**Tax on Fuel Type:**

**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
(A) _____	+	(B) _____	=	(C) _____
			÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)
			÷	(D) _____
			=	(E) Average Fleet MPG (2 decimal places)
			=	(E) _____

[illegible]

**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*.







### 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.