SALES TAX FORMS

(Note: Booklet is made of 1-page (11" x 17")

FORM	DESCRIPTION OF FORM			
ST-100 Series	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
ST-100	4	Duplex/Booklet	Blue	
ST-100.2	1	Duplex	Blue	
ST-100.3	4	Duplex/Booklet	Blue	
ST-100.3-ATT	1	Duplex	Blue	
ST-100.4	4	Duplex/Booklet	Blue	
ST-100.5	1	Duplex	Blue	
ST-100.5-ATT	1	Duplex	Blue	
ST-100.7	4	Duplex/Booklet	Blue	
ST-100.8	1	Duplex	Blue	
ST-100.8-ATT	1	Duplex	Blue	
ST-100.9	4	Duplex/Booklet	Blue	
ST-100.10	4	Duplex/Booklet	Blue	ST-100.10-I Instructions 3 pages–Duplex/Booklet-white
ST-100.11	1	Duplex	White	

FORM	DESCRIPTION OF FORM			
ST-101 Series	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
ST-101	8	Duplex/ 2- Booklets	White	
ST-101.2	1	Duplex	White	
ST-101.3	4	Duplex	White	ST-101.3 Instructions 1 single page attached
ST-101.3-ATT	1	Duplex	White	
ST-101.4	4	Duplex/Booklet	White	
ST-101.5	1	Duplex	White	
ST-101.5-ATT	1	Duplex	White	
ST-101.7	4	Duplex/Booklet	White	
ST-101.8	4	Duplex/Booklet	White	
ST-101.8-ATT	1	Duplex	White	
ST-101.9	4	Duplex/Booklet	White	
ST-101.10	4	Duplex/Booklet	Blue	ST-101.10-I Instructions 2 pages–Duplex white attached
ST-101.11	1	Duplex	White	

FORM	DESCRIPTION OF FORM			
ST-102 Series	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
ST-102	1	Duplex	White	
ST-102-MN	2	Single Side	White	
ST-102-A	1	Duplex	White	
ST-102-A-MN	2	Single Side	White	
ST-101.11	1	Duplex	White	

FORM	DESCRIPTION OF FORM			
ST-809 Series	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
ST-809	1	Duplex	White	
ST-809-I *****	4	Duplex/Booklet	White	* **Attached to the ST-809**
ST-809.4 *****	1	Duplex	White	* **Attached to the ST-809**
ST-809.11 *****	1	Duplex	White	* **Attached to the ST-809**

SALES TAX FORMS

(Note: Booklet is made of 1-page (11” x 17”)

FORM	DESCRIPTION OF FORM			
ST-810 Series	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
ST-810	4	Duplex/Booklets	Green	
ST-810.2	1	Duplex	Green	
ST-810.3	4	Duplex	Green	
ST-810.3-ATT	1	Duplex	Green	
ST-810.4	4	Duplex/Booklet	Green	
ST-810.5	1	Duplex	Green	
ST-810.5-ATT	1	Duplex	Green	
ST-810.6	1	Duplex	Green	
ST-810.7	4	Duplex/Booklet	Green	
ST-810.8	1	Duplex	Green	
ST-810.8-ATT	1	Duplex	Green	
ST-810.9	4	Duplex/Booklet	Green	
ST-810.10	4	Duplex/Booklet	Green	ST-810.10-I Instructions 2 pages–Duplex/Booklet white attached
ST-810.11	1	Duplex	White	

FORM	DESCRIPTION OF FORM			
Refund Forms	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
AU-11	1	Duplex	White	
AU-629	4	Duplex/Booklet	White	
AU-631	4	Duplex/Booklet	White	
FT-1007	1	Duplex	White	
FT-1010	1	Duplex	White	
FT-420	1	Duplex	White	
FT-500	1	Duplex	Yellow	
FT-947	1	Duplex	White	Note: Paper size is 8.5 X 14.0
FT-949	1	Duplex	White	
FT-950	1	Duplex	White	

FORM	DESCRIPTION OF FORM			
Other Forms	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
DTF-716	4	Duplex/Booklet	Yellow	
DTF-719	6	Single Side	White	
DTF-719-MN	4	Duplex/Booklet	White	
FT-945/1045	4	Duplex/Booklet	Manila	
ST-20	2	Single Side	White	
ST-103	2	Single Side	White	
ST-130	4	Duplex/Booklet	White	
ST-140	4	Duplex	White	
ST-140	4	Duplex	White	
ST-330	1	Single Side	White	
ST-565	2	Single Side	White	
ST-925	2	Single Side	White	
PUB-77	5	Duplex	White	
PUB-717	17	Booklet	White	
PUB-717	1	Single Side	White	
PR-602.2	1	Single Side	White	

ESTATE TAX FORMS

FORM	DESCRIPTION OF FORM			
Primary Forms	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
ET-30	1	Duplex		
ET-85	1	Duplex		
ET-90	4	Single Side		
ET-130	1	Duplex		
ET-133	1	Duplex		
ET-300	1	Single Side		
ET-500	1	Duplex		
ET-501	1	Duplex		
ET-706	4	Single Side		

FORM	DESCRIPTION OF FORM			
Secondary Forms	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
ET-20	1	Single Side		
ET-90.1	1	Duplex		
ET-90.2	1	Duplex		
ET-90.3	1	Duplex		
ET-90.4	1	Duplex		
ET-92	1	Single Side		
ET-95	1	Duplex		
ET-99	1	Single Side		
ET-117	1	Single Side		
ET-141	1	Duplex		
ET-190	4	Single Side		
ET-411	1	Single Side		
ET-412	1	Duplex		
ET-415	1	Duplex		
ET-416	1	Single Side		
ET-417	1	Duplex		
ET-417-D	1	Duplex		
ET-418	1	Duplex		
ET-419	1	Single Side		
Form 706 (Federal)	40	Single Side		

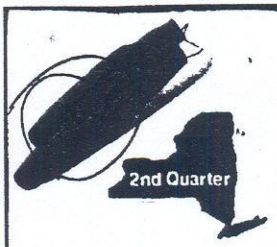
IFTA FORMS

FORM	DESCRIPTION OF FORM			
IFTA Returns	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
IFTA-100	1	Duplex		
IFTA-100-V	1	Single Side		

FORM	DESCRIPTION OF FORM			
IFTA Transmittals	**# of Pages**	**Single Side/Duplex/Booklet**	**Color**	**Attachments**
IFTA-101	1	Duplex		

SAMPLE 1

SALES TAX



[redacted]

New York State Department of Taxation and Finance

Quarterly ST-100

New York State and Local Quarterly Sales and Use Tax Return

June | July | August

Tax period
June 1, 2005 – August 31, 2005

September 2005

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	[redacted]	21	22	23	24
25	26	27	28	29	30	

20

Due date: Tuesday, September 20, 2005
You will be responsible for penalty and interest if your return is not postmarked by this date.

206

Sales tax identification number [redacted]

Legal name *(if no label, print legal name as it appears on the* Certificate of Authority*)* [redacted]

DBA (doing business as) name [redacted]

Number and street [redacted]

City, state, ZIP code [redacted]

No tax due? If so, check the box to the right and complete Step 1; in Step 3 on page 3, enter ***none*** in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See 1 in instructions. ☐

Multiple locations? If you are reporting sales tax for more than one business location **and** your identification number does not end in *C*, 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 4) 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 7232.00

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Step 2 of 9 Identify required schedules — Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See *Need help?* on page 4 of this form.

Quarterly schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Form ST-100.2, *Quarterly Schedule A,* to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County, as** well as admissions, club dues, and cabaret charges in Niagara County.	☒
SCHEDULE B	Use Form ST-100.3, *Quarterly Schedule B,* to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-100.3-ATT, *Quarterly Schedule B-ATT,* to report sales of these nonresidential utility services made to QEZEs.	☐
SCHEDULE FR	Use Form ST-100.10, *Quarterly Schedule FR,* to report **retail sales of motor fuel or diesel motor fuel,** and fuel taken from inventory, as explained in the schedule's instructions.	☐
SCHEDULE H	Use Form ST-100.7, *Quarterly Schedule H,* to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax for the period August 30, 2005, through August 31, 2005.	☐
SCHEDULE N	Use Form ST-100.5, *Quarterly Schedule N,* to report taxes due and sales of certain **services in New York City.** Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT,* if you are a provider of parking services in New York City.	☐
SCHEDULE Q	Use Form ST-100.9, *Quarterly Schedule Q,* to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE T	Use Form ST-100.8, *Quarterly Schedule T,* to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, *Quarterly Schedule T-ATT,* to report sales of these services made to QEZEs.	☐

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-100-I) 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

39364315

Proceed to Step 3, page 2

[redacted]

Page 2 of 4 **ST-100** (6/05) Sales tax identification number [redacted] **206** **Quarterly**

Step 3 of 9 Calculate sales and use taxes

Refer to instructions (Form ST-100.1) if you have questions or need help.

Enter total from Form ST-100.10 (if any) in box 2 FR

Enter totals from: A + B + B-ATT + H + N + Q + T + T-ATT =

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
		3 21829 .00	4 .00		5 1882 75
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 (6/1/05 - 6/30/05)	ER 1411	.00	.00	8%	
Erie County (7/1/05 - 8/31/05)	ER 1421	.00	.00	8¼%	
Essex County	ES 1521	.00	.00	7¾%	
Franklin County	FR 1611	.00	.00	7%	
Fulton County (outside the following)	FU 1711	.00	.00	7%	
Gloversville (city)	GL 1781	.00	.00	7%	
Johnstown (city)	JO 1721	.00	.00	7%	
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 (outside the following)	ON 3281	.00	.00	7%	
Canandaigua (city)	CA 3251	.00	.00	7%	
Geneva (city)	GE 3261	.00	.00	7%	
Orange County	OR 3321	.00	.00	8⅛%*	
Orleans County	OR 3481	.00	.00	8%	
Oswego County (outside the following)	OS 3501	.00	.00	8%	
Fulton (city)	FU 3551	.00	.00	8%	
Oswego (city)	OS 3561	.00	.00	8%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6 21829 .00	7 .00		8 1882 75

[redacted]

Quarterly 206 | Sales tax identification number [redacted] | ST-100 (6/05) 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 3621	.00	.00	8%	
Putnam County	PU 3711	.00	.00	7⅜%*	
Rensselaer County	RE 3881	.00	.00	8%	
Rockland County	RO 3911	.00	.00	8%	
St. Lawrence County	ST 4091	.00	.00	7%	
Saratoga County (outside the following)	SA 4111	.00	.00	7%	
Saratoga Springs (city)	SA 4131	.00	.00	7%	
Schenectady County	SC 4241	.00	.00	8%	
Schoharie County	SC 4321	.00	.00	8%	
Schuyler County	SC 4411	.00	.00	8%	
Seneca County	SE 4511	.00	.00	8%	
Steuben County (outside the following)	ST 4691	.00	.00	8%	
Corning (city)	CO 4611	.00	.00	8%	
Hornell (city)	HO 4641	.00	.00	8%	
Suffolk County	SU 4711	.00	.00	8⅝%*	
Sullivan County	SU 4811	.00	.00	7½%	
Tioga County	TI 4921	.00	.00	8%	
Tompkins County (outside the following)	TO 5081	.00	.00	8%	
Ithaca (city)	IT 5021	.00	.00	8%	
Ulster County	UL 5111	.00	.00	8%	
Warren County (outside the following)	WA 5281	.00	.00	7%	
Glens Falls (city)	GL 5211	.00	.00	7%	
Washington County	WA 5311	.00	.00	7%	
Wayne County	WA 5421	.00	.00	8%	
Westchester County (outside the following)	WE 5581	.00	.00	7⅜%*	
Mount Vernon (city)	MO 5521	.00	.00	8⅜%*	
New Rochelle (city)	NE 6861	.00	.00	8⅜%*	
White Plains (city)	WH 5561	.00	.00	7⅞%*	
Yonkers (city)	YO 6511	.00	.00	8⅜%*	
Wyoming County	WY 5621	.00	.00	8%	
Yates County	YA 5721	.00	.00	8%	
Taxes in New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island))					
New York City/State combined tax	NE 8051	.00	.00	8⅜%*	
New York State/MCTD (fuel and utilities)	NE 8061	.00	.00	4⅜%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00	.00	4%	
		.00	.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 218-9 .00	11 .00		12 1882-75
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 218-9 .00	14 .00		15 1882-75
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	302 40
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:		17 302 40

*8⅛% = 0.08125; 8⅝% = 0.08625; 4⅜% = 0.04375, 8⅜% = 0.08375, 7¾% = 0.07375, 7⅞% = 0.07875

Proceed to Step 6, page 4

[redacted]

 Sales tax identification number [redacted] 206 Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Box 15 amount $ 1882.75 + Box 16 amount $ — − Box 17 amount $ 302.40 = **Taxes due** 18 1580 35

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, 2005, 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 7 _____
* Form ST-100, page 3, box 13 + 2189
Total adjustment from 7A - _____
Form ST-100, page 3, box 9 - _____
Eligible sales amount *(move to 7C)* = 2189

7C
Eligible sales amount from *7B* above $ 2189 × 4% = $ 87.56 × 3½% = $ 30.56 **

** In box 19, enter the amount calculated, but not more than $150

Vendor collection credit VE 7702 19 30 56

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 3 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 ***8/31/05***.

Final calculation: **Taking vendor collection credit?** Subtract box 19 from box 18. **Paying penalty and interest?** Add box 20 to box 18.

Total amount due 1549 79

Step 9 of 9 Sign and mail this return

Please be sure to keep a completed copy for your records.

Must be postmarked by **Tuesday, September 20, 2005,** to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer [redacted] Title [redacted]
Signature of taxpayer [redacted] 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 23 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No — **Address envelope to:**
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes — **Address envelope to:**
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

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

David Sample
100 Elm Street
Albany, NY 12203

2971
DATE September 10, 2005
PAY TO THE ORDER OF New York State Sales Tax $ 1,050.32
One thousand fifty and 32/100 DOLLARS
First State Bank
00-0000000 ST-100 8/31/05
David Sample

Don't forget to write your sales tax ID#, ***ST-100***, and ***8/31/05***. Don't forget to sign your check

Need help?

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

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday
To order forms and publications: 1 800 462-8100
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.

Refer to the instructions (Form ST-100-I) if you have questions or need further help.

[redacted]

2nd Quarter

New York State Department of Taxation and Finance

Taxes on Selected Sales and Services in Nassau and Niagara Counties

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

Quarterly Schedule A

File as an attachment to Form ST-100

Include with Form ST-100

206

For tax period:
June 1, 2005, through August 31, 2005

Due date:
Tuesday, September 20, 2005

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-100 or Certificate of Authority)*
[redacted]	[redacted]

Take credits that can be identified by jurisdiction on the appropriate line (see instructions on back).

Column A Taxing jurisdiction	Column B Type of sale/service	Column C Jurisdiction code	Column D Taxable sales and services	Column E × Tax rate =	Column F Sales tax (D x E)
PART 1 — Nassau County					
Outside city of Long Beach	Food and drink; hotel/motel room occupancy	NA 8289	21829 .00	8⅝%	1882 75
City of Long Beach only	Food and drink; hotel/motel room occupancy	LO 8285	.00	8⅝%	
PART 2 — Niagara County					
Outside cities of Lockport and Niagara Falls	Food and drink	NI 2945	.00	8%	
	Hotel/motel room occupancy	NI 2966	.00	8%	
	Admissions, club dues, and cabaret charges	NI 2991	.00	8%	
City of Lockport only	Food and drink	LO 9228	.00	8%	
	Hotel/motel room occupancy	LO 9229	.00	8%	
	Admissions, club dues, and cabaret charges	LO 9230	.00	8%	
City of Niagara Falls only	Food and drink	NI 9216	.00	8%	
	Hotel/motel room occupancy	NI 9215	.00	8%	
	Admissions, club dues, and cabaret charges	NI 9214	.00	8%	
	Column totals (Parts 1 and 2):		21829 .00		1882 75

▲ *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.*

ST-100

Insert Form ST-100.2 inside Form ST-100

SAMPLE 2

SALES TAX

NY/CT

ST-925 (8/06)
OP-284M (Rev. 8/06)

[redacted]

Monthly Schedule K

Schedule for Connecticut Vendors to Report New York State and Local Sales and Use Tax

0607

Use this form to report only transactions for the period

08/01/2006 - 08/31/2006

For use by vendors located in Connecticut only

[redacted]

NY. ID# [redacted]

CT. ID# [redacted]

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 2 of the instructions before completing this schedule.

Type of business: Marine retail

☐ 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
	0 .00	None .00	None .00	None .00

1	New York sales and use taxes *(enter Total of column (e))*	1	
2	New York credits not claimed on page 2 and attached schedules *(attachments required)*	2	
3	New York sales and use taxes due *(subtract line 2 from line 1)*	3	
4	New York late filing charge (*penalty and interest; see instructions*)	4	
5	New York amount due including late filing charge *(line 3 plus line 4)* (Overpayments cannot be applied against tax due on your *Connecticut Sales and Use Tax Return.*)	5	0

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**.

0760696
For Department Use Only

Signature of vendor [redacted]

Telephone number [redacted]

Title: Owner

Date: 9/19/06

Signature of preparer, if other than vendor

Telephone number ( )

Preparer's address

Date

Did you complete page 2 of this form?

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	8½%				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	8¼%				0621
Chemung	8%				0711
Chenango - except	8%				0861
Norwich (city)	8%				0831
Clinton	7¾%				0911
Columbia	8%				1021
Cortland	8%				1131
Delaware	8%				1221
Dutchess	8⅛%				1311
Erie	8¾%				1451
Essex	7¾%				1521
Franklin	8%				1621
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	7¾%				2221
Lewis	7¾%				2321
Livingston	8%				2411
Madison - except	8%				2511
Oneida (city)	8%				2541
Monroe	8%				2611
Montgomery	8%				2781
Nassau	8⅝%				2811
Niagara	8%				2911
Oneida - except	9½%				3081
Rome (city)	9½%				3091
Sherrill (city)	9½%				3014
Utica (city)	9½%				3016
Onondaga	8%				3121
Ontario	7%				3291
Orange	8⅛%				3321
Orleans	8%				3481
Oswego - except	8%				3501
Fulton (city)	8%				3551
Oswego (city)	8%				3561
Otsego	8%				3621
Putnam	7⅞%				3721
Rensselaer	8%				3881
Rockland	8%				3911
St. Lawrence	7%				4091

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
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	8⅝%				4711
Sullivan	7½%				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	7⅜%				5581
Mount Vernon (city)	8⅜%				5521
New Rochelle (city)	8⅜%				6861
White Plains (city)	7⅞%				5561
Yonkers (city)	8⅜%				6511
Wyoming	8%				5621
Yates	8%				5721
New York City/State combined tax	8⅜%				8051
New York State/MCTD (fuel and utilities)	4⅜%				8061
Report sales and purchases subject only to local New York City tax on the following line *(see instructions)*					
New York City (local tax only)	4%				8071
Totals: Add column (c) and enter in box 1 and on page 1, box B. Add column (d) and enter in box 2 and on page 1, box C.		1	2		
Information and entertainment services furnished via telephony and telegraphy. Taxable receipts *(to nearest dollar)*_____ x 5% (.05)					7009
Add column (e) amounts and enter here					
Enter total from Schedule H, Column F					
Enter total from Schedule Q, Column F					
Total of column (e): Add column (e) amounts and the totals of *Schedule H, Column F,* and *Schedule Q, Column F.* Enter here and on page 1, line 1				0	

SAMPLE 3

SALES TAX



[redacted]

New York State Department of Taxation and Finance

Quarterly ST-100

New York State and Local Quarterly Sales and Use Tax Return

June	July	August

Tax period
June 1, 2005 – August 31, 2005

Sales tax identification number	[redacted]
Legal name *(if no label, print legal name as it appears on the Certificate of Authority)*	[redacted]
DBA (doing business as) name	
Number and street	[redacted]
City, state, ZIP code	[redacted]

September 2005

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: Tuesday, September 20, 2005
You will be responsible for penalty and interest if your return is not postmarked by this date.

206

No tax due? If so, check the box to the right and complete Step 1; in Step 3 on page 3, enter ***none*** in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See 1 in instructions. ☐

Multiple locations? If you are reporting sales tax for more than one business location **and** your identification number does not end in *C*, 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 4) 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 32,170.00

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Step 2 of 9 Identify required schedules — Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See *Need help?* on page 4 of this form.

Quarterly schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Form ST-100.2, *Quarterly Schedule A*, to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.	☐
SCHEDULE B	Use Form ST-100.3, *Quarterly Schedule B*, to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-100.3-ATT, *Quarterly Schedule B-ATT*, to report sales of these nonresidential utility services made to QEZEs.	☐
SCHEDULE FR	Use Form ST-100.10, *Quarterly Schedule FR*, to report **retail sales of motor fuel or diesel motor fuel**, and fuel taken from inventory, as explained in the schedule's instructions.	☐
SCHEDULE H	Use Form ST-100.7, *Quarterly Schedule H*, to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax for the period August 30, 2005, through August 31, 2005.	☐
SCHEDULE N	Use Form ST-100.5, *Quarterly Schedule N*, to report taxes due and sales of certain **services in New York City.** Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, if you are a provider of parking services in New York City.	☐
SCHEDULE Q	Use Form ST-100.9, *Quarterly Schedule Q*, to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE T	Use Form ST-100.8, *Quarterly Schedule T*, to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, *Quarterly Schedule T-ATT*, to report sales of these services made to QEZEs.	☐

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-100-I) 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

39364318

Proceed to Step 3, page 2

Sales tax identification number [redacted]

206 Quarterly

Step 3 of 9 Calculate sales and use taxes
Refer to instructions (Form ST-100-I) if you have questions or need help.

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services +	Column D Purchases subject to tax	Column E × Tax rate =	Column F Sales and use tax (C + D) × E
Enter total from Form ST-100.10 (if any) in box 2 FR				2	
Enter totals from: A + B + B-ATT + H + N + Q + T + T-ATT =		3 .00	4 .00	5	
New York State only	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 (6/1/05 - 6/30/05)	ER 1411	.00	.00	8%	
Erie County (7/1/05 - 8/31/05)	ER 1421	.00	.00	8¼%	
Essex County	ES 1521	.00	.00	7¾%	
Franklin County	FR 1611	.00	.00	7%	
Fulton County (outside the following)	FU 1711	.00	.00	7%	
Gloversville (city)	GL 1781	.00	.00	7%	
Johnstown (city)	JO 1721	.00	.00	7%	
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	2.175- .00	.00	8⅝%*	1 88 —
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 (outside the following)	ON 3281	.00	.00	7%	
Canandaigua (city)	CA 3251	.00	.00	7%	
Geneva (city)	GE 3261	.00	.00	7%	
Orange County	OR 3321	.00	.00	8⅛%*	
Orleans County	OR 3481	.00	.00	8%	
Oswego County (outside the following)	OS 3501	.00	.00	8%	
Fulton (city)	FU 3551	.00	.00	8%	
Oswego (city)	OS 3561	.00	.00	8%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6 2.175 .00	7 .00		8 1 88 —

Quarterly 206 [redacted] Sales tax identification number

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax	× Column E Tax rate	= Column F Sales and use tax (C + D) × E
Otsego County	OT 3621	.00		.00	8%	
Putnam County	PU 3711	.00		.00	7⅜%*	
Rensselaer County	RE 3881	.00		.00	8%	
Rockland County	RO 3911	.00		.00	8%	
St. Lawrence County	ST 4091	.00		.00	7%	
Saratoga County (outside the following)	SA 4111	.00		.00	7%	
Saratoga Springs (city)	SA 4131	.00		.00	7%	
Schenectady County	SC 4241	.00		.00	8%	
Schoharie County	SC 4321	.00		.00	8%	
Schuyler County	SC 4411	.00		.00	8%	
Seneca County	SE 4511	.00		.00	8%	
Steuben County (outside the following)	ST 4691	.00		.00	8%	
Corning (city)	CO 4611	.00		.00	8%	
Hornell (city)	HO 4641	.00		.00	8%	
Suffolk County	SU 4711	.00		.00	8⅝%*	
Sullivan County	SU 4811	.00		.00	7½%	
Tioga County	TI 4921	.00		.00	8%	
Tompkins County (outside the following)	TO 5081	.00		.00	8%	
Ithaca (city)	IT 5021	.00		.00	8%	
Ulster County	UL 5111	.00		.00	8%	
Warren County (outside the following)	WA 5281	.00		.00	7%	
Glens Falls (city)	GL 5211	.00		.00	7%	
Washington County	WA 5311	.00		.00	7%	
Wayne County	WA 5421	.00		.00	8%	
Westchester County (outside the following)	WE 5581	.00		.00	7⅜%*	
Mount Vernon (city)	MO 5521	.00		.00	8⅜%*	
New Rochelle (city)	NE 6861	.00		.00	8⅜%*	
White Plains (city)	WH 5561	.00		.00	7⅞%*	
Yonkers (city)	YO 6511	.00		.00	8⅜%*	
Wyoming County	WY 5621	.00		.00	8%	
Yates County	YA 5721	.00		.00	8%	
Taxes in New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]						
New York City/State combined tax	NE 8051	.00		.00	8⅜%*	
New York State/MCTD (fuel and utilities)	NE 8061	.00		.00	4⅜%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00		.00	4%	
		.00		.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 .00		11 .00	[redacted]	12
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 2,172.00		14 .00	[redacted]	15 188 =

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

*8⅛% = 0.08125; 8⅝% = 0.08625; 4⅜% = 0.04375, 8⅜% = 0.08375, 7⅜% = 0.07375, 7⅞% = 0.07875

Proceed to Step 6, page 4

[redacted]

Sales tax identification number

206 Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ _____ + Box 16 amount $ _____ − Box 17 amount $ _____ = 18 1 8 −

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, 2005, 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 7 _____
* 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 3 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 ***8/31/05***.

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.

= 1 8 8. −

Step 9 of 9 Sign and mail this return

Please be sure to keep a completed copy for your records.

Must be postmarked by **Tuesday, September 20, 2005,** to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer [redacted] Daytime

Signature of taxpayer [redacted] Date

Printed name of preparer, if other than taxpayer _____

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone ( ) _____

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No → **Address envelope to:**
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes → **Address envelope to:**
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

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

David Sample
100 Elm Street
Albany, NY 12203

2971

DATE September 10, 2005

PAY TO THE ORDER OF New York State Sales Tax $1,050.32

One thousand fifty and 32/100 DOLLARS

First State Bank

00-0000000 ST-100 8/31/05

David Sample

Don't forget to write your sales tax ID#, ***ST-100***, and ***8/31/05***.

Don't forget to sign your check

Need help?

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

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
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.

Refer to the instructions (Form ST-100-I) if you have questions or need further help.

SAMPLE 4

SALES TAX

NY/CT

ST-925 (8/06)
OP-284M (Rev. 8/06)

Monthly Schedule K

Schedule for Connecticut Vendors to Report New York State and Local Sales and Use Tax

0607

Use this form to report only transactions for the period

08/01/2006 - 08/31/2006

For use by vendors located in Connecticut only

[redacted]

NY. ID# [redacted]

CT. ID# [redacted]

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 2 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
	52434 .00	9373 .00	.00	.00

1	New York sales and use taxes *(enter Total of column (e))*	1	709	51
2	New York credits not claimed on page 2 and attached schedules *(attachments required)*	2		
3	New York sales and use taxes due *(subtract line 2 from line 1)*	3	709	51
4	New York late filing charge *(penalty and interest; see instructions)*	4		
5	New York amount due including late filing charge *(line 3 plus line 4)* (Overpayments cannot be applied against tax due on your *Connecticut Sales and Use Tax Return.*)	5	709	51

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**.

OTO 487
For Department Use Only

Signature [redacted]

Telephone number [redacted]

Title
Accounting

Date
9/18/06

Signature of preparer, if other than vendor

Telephone number
( )

Preparer's address

Date

Did you complete page 2 of this form?

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	8½%					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	8¼%					0621
Chemung	8%					0711
Chenango - except	8%					0861
Norwich (city)	8%					0831
Clinton	7¾%					0911
Columbia	8%					1021
Cortland	8%					1131
Delaware	8%					1221
Dutchess	8⅛%	686		55	74	1311
Erie	8¾%					1451
Essex	7¾%					1521
Franklin	8%					1621
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	7¾%					2221
Lewis	7¾%					2321
Livingston	8%					2411
Madison - except	8%					2511
Oneida (city)	8%					2541
Monroe	8%					2611
Montgomery	8%					2781
Nassau	8⅝%					2811
Niagara	8%					2911
Oneida - except	9½%					3081
Rome (city)	9½%					3091
Sherrill (city)	9½%					3014
Utica (city)	9½%					3016
Onondaga	8%					3121
Ontario	7%					3291
Orange	8⅛%					3321
Orleans	8%					3481
Oswego - except	8%					3501
Fulton (city)	8%					3551
Oswego (city)	8%					3561
Otsego	8%					3621
Putnam	7⅞%	5220		411	08	3721
Rensselaer	8%					3881
Rockland	8%					3911
St. Lawrence	7%					4091

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
Saratoga - except	7%	3467		242	69	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	8⅝%					4711
Sullivan	7½%					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	7⅜%					5581
Mount Vernon (city)	8⅜%					5521
New Rochelle (city)	8⅜%					6861
White Plains (city)	7⅞%					5561
Yonkers (city)	8⅜%					6511
Wyoming	8%					5621
Yates	8%					5721
New York City/State combined tax	8⅜%					8051
New York State/MCTD (fuel and utilities)	4⅜%					8061
Report sales and purchases subject only to local New York City tax on the following line *(see instructions)*						
New York City (local tax only)	4%					8071
Totals: Add column (c) and enter in box 1 and on page 1, box B. Add column (d) and enter in box 2 and on page 1, box C.		1 9373	2			
Information and entertainment services furnished via telephony and telegraphy. Taxable receipts *(to nearest dollar)* _____ x 5% (.05)						7009
Add column (e) amounts and enter here				709	51	
Enter total from Schedule H, Column F						
Enter total from Schedule Q, Column F						
Total of column (e): Add column (e) amounts and the totals of *Schedule H, Column F,* and *Schedule Q, Column F.* Enter here and on page 1, line 1				709	51	

SAMPLE 5

SALES TAX

[redacted]

2nd Quarter

New York State Department of Taxation and Finance

Quarterly ST-100

New York State and Local Quarterly Sales and Use Tax Return

June	July	August
Tax period – June 1, 2005 – August 31, 2005		

Sales tax identification number	[redacted]
Legal name *(if no label, print legal name as it appears on the* Certificate of Authority*)*	
DBA (doing business as) name	[redacted]
Number and street	[redacted]
City, state, ZIP code	[redacted]

September 2005

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	

206

20 **Due date: Tuesday, September 20, 2005**
You will be responsible for penalty and interest if your return is not postmarked by this date.

No tax due? If so, check the box to the right and complete Step 1; in Step 3 on page 3, enter *none* in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See 1 in instructions. ☐

Multiple locations? If you are reporting sales tax for more than one business location **and** your identification number does not end in *C*, 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 4) 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 → 1 510 .00

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Step 2 of 9 Identify required schedules — Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See *Need help?* on page 4 of this form.

Quarterly schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Form ST-100.2, *Quarterly Schedule A*, to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in **Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.	☐
SCHEDULE B	Use Form ST-100.3, *Quarterly Schedule B*, to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-100.3-ATT, *Quarterly Schedule B-ATT*, to report sales of these nonresidential utility services made to QEZEs.	☐
SCHEDULE FR	Use Form ST-100.10, *Quarterly Schedule FR*, to report **retail sales of motor fuel or diesel motor fuel**, and fuel taken from inventory as explained in the schedule's instructions.	☐
SCHEDULE H	Use Form ST-100.7, *Quarterly Schedule H*, to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax for the period August 30, 2005, through August 31, 2005.	☐
SCHEDULE N	Use Form ST-100.5, *Quarterly Schedule N*, to report taxes due and sales of certain **services in New York City.** Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, if you are a provider of parking services in New York City.	☐
SCHEDULE Q	Use Form ST-100.9, *Quarterly Schedule Q*, to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE T	Use Form ST-100.8, *Quarterly Schedule T*, to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, *Quarterly Schedule T-ATT*, to report sales of these services made to QEZEs.	☐

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-100-I) 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

39503972

[redacted]

Proceed to Step 3, page 2

Sales tax identification number

206 Quarterly

Step 3 of 9 Calculate sales and use taxes

Refer to instructions (Form ST-100-I) if you have questions or need help.

	Column C Taxable sales and services	+	Column D Purchases subject to tax	× Tax rate =	Column F Sales and use tax (C + D) × E
Enter total from Form ST-100.10 (if any) in box 2 FR					2
Enter totals from: A + B + 6-ATT + H + N + Q + T + TATT =	3 .00		4 .00		5

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C	Column D	Column E	Column F
New York State only	NE 0021	.00	.00	4%	
Albany County	AL 0181	.00	.00	8%	
Allegany County	AL 0221	.00	.00	8½%	
Broome County	BR 0321	.00	.00	8%	
Cattaraugus County (outside the following)	CA 0481	.00	.00	8%	
Olean (city)	OL 0441	.00	.00	8%	
Salamanca (city)	SA 0431	.00	.00	8%	
Cayuga County (outside the following)	CA 0511	.00	.00	8%	
Auburn (city)	AU 0561	.00	.00	8%	
Chautauqua County	CH 0621	.00	.00	8¼%	
Chemung County	CH 0711	.00	.00	8%	
Chenango County (outside the following)	CH 0861	.00	.00	8%	
Norwich (city)	NO 0831	.00	.00	8%	
Clinton County	CL 0911	.00	.00	7¾%	
Columbia County	CO 1021	.00	.00	8%	
Cortland County	CO 1131	.00	.00	8%	
Delaware County	DE 1221	.00	.00	8%	
Dutchess County	DU 1311	.00	.00	8⅛%*	
Erie County (6/1/05 - 6/30/05)	ER 1411	.00	.00	8%	
Erie County (7/1/05 - 8/31/05)	ER 1421	.00	.00	8¼%	
Essex County	ES 1521	.00	.00	7¾%	
Franklin County	FR 1611	.00	.00	7%	
Fulton County (outside the following)	FU 1711	.00	.00	7%	
Gloversville (city)	GL 1781	.00	.00	7%	
Johnstown (city)	JO 1721	.00	.00	7%	
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 (outside the following)	ON 3281	.00	.00	7%	
Canandaigua (city)	CA 3251	.00	.00	7%	
Geneva (city)	GE 3261	.00	.00	7%	
Orange County	OR 3321	.00	.00	8⅛%*	
Orleans County	OR 3481	.00	.00	8%	
Oswego County (outside the following)	OS 3501	.00	.00	8%	
Fulton (city)	FU 3551	.00	.00	8%	
Oswego (city)	OS 3561	.00	.00	8%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6 .00	7 .00		8

Quarterly 206 - [redacted] ST-100 (6/05) 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 3621	.00	.00	8%	
Putnam County	PU 3711	.00	.00	7⅜%*	
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	8⅜%*	
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 (outsice the following)	WE 5581	.00	.00	7⅜%*	
Mount Vernon (city)	MO 5521	.00	.00	8⅜%*	
New Rochelle (city)	NE 6861	.00	.00	8⅜%*	
White Plains (city)	WH 5561	.00	.00	7⅞%*	
Yonkers (city)	YO 6511	.00	.00	8⅜%*	
Wyoming County	WY 5821	.00	.00	8%	
Yates County	YA 5721	.00	.00	8%	
Taxes in New York City (includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island))					
New York City/State combined tax	NE 8051	$ 510. .00	.00	8⅜%*	$ 44.00
New York State/MCTD (fuel and utilities)	NE 8061	.00	.00	4⅜%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00	.00	4%	
		.00	.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 .00	11 .00		12
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 $ 510 .00	14 .00		15 $ 44.00

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:	18

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

*8⅜% = 0.08125; 8⅝% = 0.08625; 4⅜% = 0.04375, 8⅜% = 0.08375, 7⅞% = 0.07375, 7⅞% = 0.07875

Proceed to Step 6, page 4

01104424

Page 4 of 4 ST-100 (6/05) Sales tax identification number [redacted] 206 Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ _____ + Box 16 amount $ _____ − Box 17 amount $ _____ = 18 44.00

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, 2005, 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 7 _____
* Form ST-100, page 3, box 13 + _____
Total adjustment from 7A - _____
Form ST-100, page 3, box 9 - _____
Eligible sales amount *(move to 7C)* = _____

RECEIVED SEP 20 2005 TAX COMPLIANCE SECTION 1 OFFICE

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 3 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 ***8/31/05***.

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. 44.00

Step 9 of 9 Sign and mail this return

Please be sure to keep a completed copy for your records.

Must be postmarked by **Tuesday, September 20, 2005**, to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer [redacted] Title _____ Daytime telephone _____

Signature of taxpayer [redacted]

Printed name of preparer, if other than taxpayer _____

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone ( ) _____

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No — **Address envelope to:**
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes — **Address envelope to:**
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

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

David Sample
100 Elm Street
Albany, NY 12203

2971
DATE September 10, 2005
PAY TO THE ORDER OF New York State Sales Tax $ 1,050.32
One thousand fifty and 32/100 DOLLARS
First State Bank
00-0000000 ST-100 8/31/05
David Sample

Don't forget to write your sales tax ID#, ***ST-100***, and ***8/31/05***. Don't forget to sign your check

Need help?

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

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday
To order forms and publications 1 800 462-8100
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.

Refer to the instructions (Form ST-100-I) if you have questions or need further help.

SAMPLE 6

SALES TAX



[redacted]

New York State Department of Taxation and Finance

Quarterly ST-100

New York State and Local Quarterly Sales and Use Tax Return

September	October	November

Tax period
September 1, 2004 - November 30, 2004

Sales tax identification number [redacted]

Legal name *(if no label, print legal name as it appears on the* Certificate of Authority) [redacted]

dba (doing business as) name [redacted]

Number and street [redacted]

City, state, ZIP code [redacted]

RECEIVED
DEPARTMENT OF
TAXATION AND FINANCE
SEP 15 2005
NASSAU D.O.
TAX COMPLIANCE

December 2004

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	

305

20 **Due date: Monday, December 20, 2004**
You will be responsible for penalty and interest if your return is not postmarked by this date.

No tax due? If so, check the box to the right and complete Step 1; in Step 9 on page 3, enter *none* in boxes 13, 14, and 15; and complete Step 9. You must file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See (1) in instructions. ☐

Multiple locations? If you are reporting sales tax for more than one business location and your identification number does not end in *C*, 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, 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 220102 .00

Do not include sales tax in the gross sales and services amount. See (4) in instructions.

Step 2 of 9 Identify required schedules

Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See *Need help?* on page 4 of this form.

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

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see (5) in instructions.

Refer to instructions (Form ST-100-I) 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
39503979

Proceed to Step 3, page 2 ▶

[redacted]

305 Quarterly

Step 3 of 9 Calculate sales and use taxes

Refer to instructions (Form ST-100-I) if you have questions or need help.

Enter total from Form ST-100.10 (if any) in box 2 FR

Enter totals from: A + B + 8-ATT + H + N + Q + T + T-ATT =

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 =
		3 .00	4 .00		5
New York State only	NE 0011	.00	.00	4¼%	
Albany County	AL 0171	.00	.00	8¼%	
Allegany County	AL 0211	.00	.00	8¼%	
Broome County	BR 0311	.00	.00	8¼%	
Cattaraugus County (outside the following)	CA 0491	.00	.00	8¼%	
Olean (city)	OL 0411	.00	.00	8¼%	
Salamanca (city)	SA 0421	.00	.00	8¼%	
Cayuga County (outside the following)	CA 0501	.00	.00	8¼%	
Auburn (city)	AU 0551	.00	.00	8¼%	
Chautauqua County	CH 0601	.00	.00	7¼%	
Chemung County	CH 0701	.00	.00	8¼%	
Chenango County (outside the following)	CH 0821	.00	.00	8¼%	
Norwich (city)	NO 0841	.00	.00	8¼%	
Clinton County	CL 0901	.00	.00	8%	
Columbia County	CO 1001	.00	.00	8¼%	
Cortland County	CO 1121	.00	.00	8¼%	
Delaware County	DE 1211	.00	.00	8¼%	
Dutchess County	DU 1301	.00	.00	8¼%	
Erie County	ER 1401	.00	.00	8¼%	
Essex County	ES 1511	.00	.00	8%	
Franklin County	FR 1601	.00	.00	7¼%	
Fulton County (outside the following)	FU 1701	.00	.00	7¼%	
Gloversville (city)	GL 1761	.00	.00	7¼%	
Johnstown (city)	JO 1771	.00	.00	7¼%	
Genesee County	GE 1801	.00	.00	8¼%	
Greene County	GR 1901	.00	.00	8¼%	
Hamilton County	HA 2001	.00	.00	7¼%	
Herkimer County	HE 2101	.00	.00	8¼%	
Jefferson County	JE 2211	.00	.00	8%	
Lewis County	LE 2311	.00	.00	8%	
Livingston County	LI 2401	.00	.00	8¼%	
Madison County (outside the following)	MA 2501	.00	.00	8¼%	
Oneida (city)	ON 2531	.00	.00	8¼%	
Monroe County	MO 2601	.00	.00	8¼%	
Montgomery County	MO 2791	.00	.00	8¼%	
Nassau County	NA 2801	103868 .00	.00	8¾%	9018 45
Niagara County	NI 2901	.00	.00	8¼%	
Oneida County (outside the following)	ON 3001	.00	.00	8¼%	
Rome (city)	RO 3021	.00	.00	8¼%	
Sherrill (city)	SH 3041	.00	.00	8¼%	
Utica (city)	UT 3051	.00	.00	8¼%	
Onondaga County	ON 3111	.00	.00	8¼%	
Ontario County (outside the following)	ON 3271	.00	.00	7¼%	
Canandaigua (city)	CA 3231	.00	.00	7¼%	
Geneva (city)	GE 3241	.00	.00	7¼%	
Orange County	OR 3311	.00	.00	8¼%	
Orleans County	OR 3471	.00	.00	8¼%	
Oswego County (outside the following)	OS 3581	.00	.00	8¼%	
Fulton (city)	FU 3531	.00	.00	8¼%	
Oswego (city)	OS 3521	.00	.00	8¼%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6 103868 .00	7 .00		8 9088 45

[redacted]

Quarterly 305 [redacted]

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 3611	.00	.00	8¼%	
Putnam County	PU 3701	.00	.00	7½%	
Rensselaer County	RE 3871	.00	.00	8¼%	
Rockland County	RO 3901	.00	.00	8⅛%*	
St. Lawrence County	ST 4081	.00	.00	7¼%	
Saratoga County (outside the following)	SA 4101	.00	.00	7¼%	
Saratoga Springs (city)	SA 4121	.00	.00	7¼%	
Schenectady County	SC 4231	.00	.00	8¼%	
Schoharie County	SC 4311	.00	.00	8¼%	
Schuyler County	SC 4401	.00	.00	8¼%	
Seneca County	SE 4501	.00	.00	8¼%	
Steuben County (outside the following)	ST 4681	.00	.00	8¼%	
Corning (city)	CO 4601	.00	.00	8¼%	
Hornell (city)	HO 4631	.00	.00	8¼%	
Suffolk County	SU 4701	7920 .00	.00	8¾%	693 —
Sullivan County	SU 4801	.00	.00	7¾%	
Tioga County	TI 4911	.00	.00	8¼%	
Tompkins County (outside the following)	TO 5091	.00	.00	8¼%	
Ithaca (city)	IT 5011	.00	.00	8¼%	
Ulster County	UL 5101	.00	.00	8¼%	
Warren County (outside the following)	WA 5291	.00	.00	7¼%	
Glens Falls (city)	GL 5201	.00	.00	7¼%	
Washington County	WA 5301	.00	.00	7¼%	
Wayne County	WA 5411	.00	.00	8¼%	
Westchester County (outside the following)	WE 5591	.00	.00	7½%	
Mount Vernon (city)	MO 5511	.00	.00	8½%	
New Rochelle (city)	NE 6851	.00	.00	8½%	
White Plains (city)	WH 5551	.00	.00	8%	
Yonkers (city)	YO 6501	.00	.00	8½%	
Wyoming County	WY 5601	.00	.00	8¼%	
Yates County	YA 5711	.00	.00	8¼%	
Taxes in New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]					
New York City/State combined tax	NE 8011	done .00	.00	8⅝%*	
New York State/MCTD (fuel and utilities)	NE 8041	.00	.00	4½%	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8021	9 .00	.00	4⅛%*	
		.00	.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 103868 .00	11 .00		12 9088 45
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 111788 .00	14 .00		15 9781 45
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 done

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	2 [illegible] 44
Advance payments (made with Form ST-330)	A	
Unclaimed vendor collection credit *(attach Form TR-912)*	UN 7804	
	Total tax credits and advance payments:	17 2009 44

*8⅛% = 0.08125; 8⅝% = 0.08625; 4⅛% = 0.04125

Proceed to Step 6, page 4

[redacted]

Page 4 of 4 **ST-100** (9/04) [redacted] **305** Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ 9781.45 + Box 16 amount $ -0- − Box 17 amount $ 2009.44 = **18** 7772.01

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 **December 20, 2004, 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 7
*Form ST-100, page 3, box 13 + 111788
Total adjustment from 7A -
Form ST-100, page 3, box 9 -
Eligible sales amount *(move to 7C)* = 111788

7C *Eligible sales amount* from *7B* above $ 111788 × State tax rate 4¼% = $ 4750.99 × Credit rate 3½% = $ 1.662 **

** In box 19, enter the amount calculated, but not more than $150

Vendor collection credit VE 7704

19 150.00

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 3 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 ***11/30/04***.

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.

7622.01

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, December 20, 2004,** to be considered filed on time. See below for complete mailing information.

Please enter NAICS code below *(see instructions)*.

Printed name of taxpayer [redacted] Daytime telephone ( ) _____

Signature of taxpayer [redacted]

Printed name of preparer, if other than taxpayer _____

Preparer's address [redacted]

Signature of preparer, if other than taxpayer [redacted] Daytime telephone _____

North American Industry Classification System (NAICS)

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York Reciprocal Tax Agreement?

No — Address envelope to:
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes — Address envelope to:
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

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

David Sample
100 Elm Street
Albany, NY 12203

2971

DATE December 10, 2004

PAY TO THE ORDER OF New York State Sales Tax $ 1,050.32

One thousand fifty and 32/100 DOLLARS

First State Bank

00-0000000 ST-100 11/30/04

David Sample

Don't forget to write your sales tax ID#, ***ST-100***, and ***11/30/04***

Don't forget to sign your check

Need help?

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

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday
To order forms and publications: 1 800 462-8100
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.

Refer to the instructions (Form ST-100-I) if you have questions or need further help.

SAMPLE 7

SALES TAX



New York State Department of Taxation and Finance

New York State and Local Quarterly Sales and Use Tax Return

Quarterly ST-100

June	July	August

Tax period
June 1, 2005 – August 31, 2005

September 2005						
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

206

Due date: Tuesday, September 20, 2005
You will be responsible for penalty and interest if your return is not postmarked by this date.

Sales tax identification number [redacted]

Legal name *(if no label, print legal name as it appears on the Certificate of Authority)* [redacted]

DBA (doing business as) name

Number and street [redacted]

City, state, ZIP code [redacted]

No tax due? If so, check the box to the right and complete Step 1; in Step 3 on page 3, enter ***none*** in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See 1 in instructions. ☐

Multiple locations? If you are reporting sales tax for more than one business location **and** your identification number does not end in *C*, 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 4) to update address information or check the box to the right and enter new mailing address on preprinted label above. See 3 in instructions. ☐

Step 1 of 9 Gross sales and services — Enter total **gross sales and services** in box 1 ..... 1 .00

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Step 2 of 9 Identify required schedules — Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See *Need help?* on page 4 of this form.

Quarterly schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Form ST-100.2, *Quarterly Schedule A,* to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.	☐
SCHEDULE B	Use Form ST-100.3, *Quarterly Schedule B,* to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-100.3-ATT, *Quarterly Schedule B-ATT,* to report sales of these nonresidential utility services made to QEZEs.	☐
SCHEDULE FR	Use Form ST-100.10, *Quarterly Schedule FR,* to report **retail sales of motor fuel or diesel motor fuel,** and fuel taken from inventory, as explained in the schedule's instructions.	☐
SCHEDULE H	Use Form ST-100.7, *Quarterly Schedule H,* to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax for the period August 30, 2005, through August 31, 2005.	☐
SCHEDULE N	Use Form ST-100.5, *Quarterly Schedule N,* to report taxes due and sales of certain **services in New York City.** Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT,* if you are a provider of parking services in New York City.	☐
SCHEDULE Q	Use Form ST-100.9, *Quarterly Schedule Q,* to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE T	Use Form ST-100.8, *Quarterly Schedule T,* to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, *Quarterly Schedule T-ATT,* to report sales of these services made to QEZEs.	☐

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-100-I) 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

39648824

Proceed to Step 3, page 2

Sales tax identification number

206 Quarterly

Step 3 of 9 Calculate sales and use taxes

Refer to instructions (Form ST-100-I) if you have questions or need help.

	Column C Taxable sales and services	+	Column D Purchases subject to tax	× Tax rate =	Column F Sales and use tax (C + D) × E
Enter total from Form ST-100.10 (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 jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	Column D Purchases subject to tax	Tax rate	Column F Sales and use tax (C + D) × E
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 (6/1/05 - 6/30/05)	ER 1411	.00	.00	8%	
Erie County (7/1/05 - 8/31/05)	ER 1421	.00	.00	8¼%	
Essex County	ES 1521	.00	.00	7¾%	
Franklin County	FR 1611	.00	.00	7%	
Fulton County (outside the following)	FU 1711	.00	.00	7%	
Gloversville (city)	GL 1781	.00	.00	7%	
Johnstown (city)	JO 1721	.00	.00	7%	
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 (outside the following)	ON 3281	.00	.00	7%	
Canandaigua (city)	CA 3251	.00	.00	7%	
Geneva (city)	GE 3261	.00	.00	7%	
Orange County	OR 3321	.00	.00	8⅛%*	
Orleans County	OR 3481	.00	.00	8%	
Oswego County (outside the following)	OS 3501	.00	.00	8%	
Fulton (city)	FU 3551	.00	.00	8%	
Oswego (city)	OS 3561	.00	.00	8%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:	6	.00	7 .00		8

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services +	Column D Purchases subject to tax	Column E × Tax rate =	Column F Sales and use tax (C + D) × E
Otsego County	OT 3621	.00	.00	8%	
Putnam County	PU 3711	.00	.00	7⅜%*	
Rensselaer County	RE 3881	.00	.00	8%	
Rockland County	RO 3911	.00	.00	8%	
St. Lawrence County	ST 4091	.00	.00	7%	
Saratoga County (outside the following)	SA 4111	.00	.00	7%	
Saratoga Springs (city)	SA 4131	.00	.00	7%	
Schenectady County	SC 4241	.00	.00	8%	
Schoharie County	SC 4321	.00	.00	8%	
Schuyler County	SC 4411	.00	.00	8%	
Seneca County	SE 4511	.00	.00	8%	
Steuben County (outside the following)	ST 4691	.00	.00	8%	
Corning (city)	CO 4611	.00	.00	8%	
Hornell (city)	HO 4641	.00	.00	8%	
Suffolk County	SU 4711	.00	.00	8⅝%*	
Sullivan County	SU 4811	.00	.00	7½%	
Tioga County	TI 4921	.00	.00	8%	
Tompkins County (outside the following)	TO 5081	.00	.00	8%	
Ithaca (city)	IT 5021	.00	.00	8%	
Ulster County	UL 5111	.00	.00	8%	
Warren County (outside the following)	WA 5281	.00	.00	7%	
Glens Falls (city)	GL 5211	.00	.00	7%	
Washington County	WA 5311	.00	.00	7%	
Wayne County	WA 5421	.00	.00	8%	
Westchester County (outside the following)	WE 5581	.00	.00	7⅜%*	
Mount Vernon (city)	MO 5521	.00	.00	8⅜%*	
New Rochelle (city)	NE 6861	.00	.00	8⅜%*	
White Plains (city)	WH 5561	.00	.00	7⅞%*	
Yonkers (city)	YO 6511	.00	.00	8⅜%*	
Wyoming County	WY 5621	.00	.00	8%	
Yates County	YA 5721	.00	.00	8%	
Taxes in New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]					
New York City/State combined tax	NE 8051	.00	.00	8⅜%*	
New York State/MCTD (fuel and utilities)	NE 8061	.00	.00	4⅜%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00	.00	4%	
		.00	.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 .00	11 .00		12
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 .00	14 .00		15

Credit summary — Enter the **total** amount of credits claimed in Step 3 above, and on any attached schedules *(see 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

*8⅛% = 0.08125; 8⅝% = 0.08625; 4⅜% = 0.04375, 8⅜% = 0.08375, 7⅜% = 0.07375, 7⅞% = 0.07875

Proceed to Step 6, page 4

Sales tax identification number

206 **Quarterly**

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ _____ + Box 16 amount $ _____ − Box 17 amount $ _____ = **18**

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest

You are eligible for **vendor collection credit ONLY** if you file by **September 20, 2005, 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 7	
* Form ST-100, page 3, box 13	+
Total adjustment from 7A	-
Form ST-100, page 3, box 9	-
Eligible sales amount *(move to 7C)*	=

7C

Eligible sales amount from *7B* above: $ _____ × State tax rate 4% = $ _____ × Credit rate 3½%** = $ _____

** In box 19, enter the amount calculated, but not more than $150

Vendor collection credit **VE 7702**

19

Penalty and interest

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 3 in the instructions.

20

Step 8 of 9 Calculate total amount due

Make check or money order payable to ***New York State Sales Tax.*** Write on your check your sales tax ID#, ***ST-100***, and ***8/31/05***.

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 **Tuesday, September 20, 2005,** to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer _____ Title _____

Signature of taxpayer [redacted] Date ___/___/___ Daytime telephone ( ) _____

Printed name of preparer, if other than taxpayer _____

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone ( ) _____

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No → **Address envelope to:**
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes → **Address envelope to:**
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

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

David Sample
100 Elm Street
Albany, NY 12203

2971

DATE September 10, 2005

PAY TO THE ORDER OF New York State Sales Tax $ 1,050.32

One thousand fifty and 32/100 DOLLARS

First State Bank

00-0000000 ST-100 8/31/05

David Sample

Don't forget to write your sales tax ID#, ***ST-100***, and ***8/31/05.*** Don't forget to sign your check

Need help?

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

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
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.

Refer to the instructions (Form ST-100-I) if you have questions or need further help.

SAMPLE 8

SALES TAX



New York State Department of Taxation and Finance

Quarterly ST-100

New York State and Local Quarterly Sales and Use Tax Return

June	July	August
Tax period – June 1, 2005 – August 31, 2005		

September 2005						
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	

206

20 **Due date: Tuesday, September 20, 2005**
You will be responsible for penalty and interest if your return is not postmarked by this date.

Sales tax identification number [redacted]

Legal name *(if no label, print legal name as it appears on the Certificate of Authority)* [redacted]

DBA (doing business as) name

Number and street [redacted]

City, state, ZIP code [redacted]

No tax due? If so, check the box to the right and complete Step 1; in Step 3 on page 3, enter ***none*** in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See 1 in instructions. ☐

Multiple locations? If you are reporting sales tax for more than one business location **and** your identification number does not end in *C*, 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 4) 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 [redacted] .00

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Step 2 of 9 Identify required schedules — Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See *Need help?* on page 4 of this form.

Quarterly schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Form ST-100.2, *Quarterly Schedule A,* to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.	☐
SCHEDULE B	Use Form ST-100.3, *Quarterly Schedule B,* to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-100.3-ATT, *Quarterly Schedule B-ATT,* to report sales of these nonresidential utility services made to QEZEs.	☐
SCHEDULE FR	Use Form ST-100.10, *Quarterly Schedule FR,* to report **retail sales of motor fuel or diesel motor fuel,** and fuel taken from inventory, as explained in the schedule's instructions.	☐
SCHEDULE H	Use Form ST-100.7, *Quarterly Schedule H,* to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax for the period August 30, 2005, through August 31, 2005.	☐
SCHEDULE N	Use Form ST-100.5, *Quarterly Schedule N,* to report taxes due and sales of certain **services in New York City**. Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT,* if you are a provider of parking services in New York City.	☐
SCHEDULE Q	Use Form ST-100.9, *Quarterly Schedule Q,* to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE T	Use Form ST-100.8, *Quarterly Schedule T,* to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, *Quarterly Schedule T-ATT,* to report sales of these services made to QEZEs.	☐

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-100-I) 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

39648825

Proceed to Step 3, page 2

Sales tax identification number

206 **Quarterly**

Step 3 of 9 Calculate sales and use taxes

Refer to instructions (Form ST-100-I) 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-100.10 (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 jurisdiction	Column B Jurisdiction code	Column C	Column D	Column E	Column F
New York State only	NE 0021	.00	.00	4%	
Albany County	AL 0181	.00	.00	8%	
Allegany County	AL 0221	.00	.00	8½%	
Broome County	BR 0321	.00	.00	8%	
Cattaraugus County (outside the following)	CA 0481	.00	.00	8%	
Olean (city)	OL 0441	.00	.00	8%	
Salamanca (city)	SA 0431	.00	.00	8%	
Cayuga County (outside the following)	CA 0511	.00	.00	8%	
Auburn (city)	AU 0561	.00	.00	8%	
Chautauqua County	CH 0621	.00	.00	8¼%	
Chemung County	CH 0711	.00	.00	8%	
Chenango County (outside the following)	CH 0861	.00	.00	8%	
Norwich (city)	NO 0831	.00	.00	8%	
Clinton County	CL 0911	.00	.00	7¾%	
Columbia County	CO 1021	.00	.00	8%	
Cortland County	CO 1131	.00	.00	8%	
Delaware County	DE 1221	.00	.00	8%	
Dutchess County	DU 1311	.00	.00	8⅛%*	
Erie County (6/1/05 - 6/30/05)	ER 1411	.00	.00	8%	
Erie County (7/1/05 - 8/31/05)	ER 1421	.00	.00	8¼%	
Essex County	ES 1521	.00	.00	7¾%	
Franklin County	FR 1611	.00	.00	7%	
Fulton County (outside the following)	FU 1711	.00	.00	7%	
Gloversville (city)	GL 1781	.00	.00	7%	
Johnstown (city)	JO 1721	.00	.00	7%	
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 (outside the following)	ON 3281	.00	.00	7%	
Canandaigua (city)	CA 3251	.00	.00	7%	
Geneva (city)	GE 3261	.00	.00	7%	
Orange County	OR 3321	.00	.00	8⅛%*	
Orleans County	OR 3481	.00	.00	8%	
Oswego County (outside the following)	OS 3501	.00	.00	8%	
Fulton (city)	FU 3551	.00	.00	8%	
Oswego (city)	OS 3561	.00	.00	8%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6 .00	7 .00		8

Quarterly 206 Sales tax identification number

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services +	Column D Purchases subject to tax	Column E × Tax rate =	Column F Sales and use tax (C + D) × E
Otsego County	OT 3621	.00	.00	8%	
Putnam County	PU 3711	.00	.00	7⅜%*	
Rensselaer County	RE 3881	.00	.00	8%	
Rockland County	RO 3911	.00	.00	8%	
St. Lawrence County	ST 4091	.00	.00	7%	
Saratoga County (outside the following)	SA 4111	.00	.00	7%	
Saratoga Springs (city)	SA 4131	.00	.00	7%	
Schenectady County	SC 4241	.00	.00	8%	
Schoharie County	SC 4321	.00	.00	8%	
Schuyler County	SC 4411	.00	.00	8%	
Seneca County	SE 4511	.00	.00	8%	
Steuben County (outside the following)	ST 4691	.00	.00	8%	
Corning (city)	CO 4611	.00	.00	8%	
Hornell (city)	HO 4641	.00	.00	8%	
Suffolk County	SU 4711	.00	.00	8⅝%*	
Sullivan County	SU 4811	.00	.00	7½%	
Tioga County	TI 4921	.00	.00	8%	
Tompkins County (outside the following)	TO 5081	.00	.00	8%	
Ithaca (city)	IT 5021	.00	.00	8%	
Ulster County	UL 5111	.00	.00	8%	
Warren County (outside the following)	WA 5281	.00	.00	7%	
Glens Falls (city)	GL 5211	.00	.00	7%	
Washington County	WA 5311	.00	.00	7%	
Wayne County	WA 5421	.00	.00	8%	
Westchester County (outside the following)	WE 5581	.00	.00	7⅜%*	
Mount Vernon (city)	MO 5521	.00	.00	8⅜%*	
New Rochelle (city)	NE 6861	.00	.00	8⅜%*	
White Plains (city)	WH 5561	.00	.00	7⅞%*	
Yonkers (city)	YO 6511	.00	.00	8⅜%*	
Wyoming County	WY 5621	.00	.00	8%	
Yates County	YA 5721	.00	.00	8%	
Taxes in New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]					
New York City/State combined tax	NE 8051	.00	.00	8⅜%*	
New York State/MCTD (fuel and utilities)	NE 8061	.00	.00	4⅜%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00	.00	4%	
		.00	.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 .00	11 .00		12
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 .00	14 .00		15

Credit summary — Enter the **total** amount of credits claimed in Step 3 above, and on any attached schedules *(see 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

*8⅛% = 0.08125; 8⅝% = 0.08625; 4⅜% = 0.04375, 8⅜% = 0.08375, 7⅜% = 0.07375, 7⅞% = 0.07875

Proceed to Step 6, page 4

Sales tax identification number

206 Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ _____ + Box 16 amount $ _____ − Box 17 amount $ _____ = 18 _____

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest

You are eligible for **vendor collection credit ONLY** if you file by **September 20, 2005, 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 7 _____
* Form ST-100, page 3, box 13 + _____
Total adjustment from **7A** - _____
Form ST-100, page 3, box 9 - _____
Eligible sales amount *(move to 7C)* = _____

[redacted]

Vendor collection credit VE 7702

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

19 _____

Penalty and interest

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 3 in the instructions.

20 _____

Step 8 of 9 Calculate total amount due

Make check or money order payable to ***New York State Sales Tax.*** Write on your check your sales tax ID#, ***ST-100***, and ***8/31/05***.

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 **Tuesday, September 20, 2005,** to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer _____ Title _____

Signature of taxpayer [redacted] Date ___/___/___ Daytime telephone (___) _____

Printed name of preparer, if other than taxpayer _____

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone (___) _____

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No → **Address envelope to:**
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes → **Address envelope to:**
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

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

David Sample
100 Elm Street
Albany, NY 12203

2971

DATE September 10, 2005

PAY TO THE ORDER OF New York State Sales Tax $ 1,050.32

One thousand fifty and 32/100 DOLLARS

First State Bank

00-0000000 ST-100 8/31/05

David Sample

Don't forget to write your sales tax ID#, ***ST-100,*** and ***8/31/05.*** Don't forget to sign your check

Need help?

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

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

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

Refer to the instructions (Form ST-100-I) if you have questions or need further help.

SAMPLE 9

SALES TAX

2nd Quarter

New York State Department of Taxation and Finance **PROMPTAX**

Quarterly ST-810

New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers

June	July	August
Tax period		
June 1, 2005 – August 31, 2005		

September 2005

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: Tuesday, September 20, 2005
You will be responsible for penalty and interest if your return is not postmarked by this date.

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[redacted]

No tax due? If so, check the box to the right and complete Step 1; in Step 3 on page 3, enter ***none*** in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a $50 penalty for late filing of a no-tax-due return.** See 1 in instructions. ☐

Multiple locations? If you are reporting sales tax for more than one business location **and** your identification number does not end in *C*, 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 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 56,402,699 .00

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Step 2 of 9 Identify required schedules

Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See *Need help?* on page 4 of Form ST-810-I, *Instructions for Form ST-810.*

Quarterly schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Form ST-810.2, *Quarterly Schedule A for Part-Quarterly Filers,* to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.	☐
SCHEDULE B	Use Form ST-810.3, *Quarterly Schedule B for Part-Quarterly Filers,* to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-810.3-ATT, *Quarterly Schedule B-ATT for Part-Quarterly Filers,* to report sales of these nonresidential utility services made to QEZEs.	☐
SCHEDULE FR	Use Form ST-810.10, *Quarterly Schedule FR for Part-Quarterly Filers,* to report **retail sales of motor fuel or diesel motor fuel,** and fuel taken from inventory, as explained in the schedule's instructions.	☒
SCHEDULE H	Use Form ST-810.7, *Quarterly Schedule H for Part-Quarterly Filers,* to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax for the period August 30, 2005, through August 31, 2005.	☐
SCHEDULE N	Use Form ST-810.5, *Quarterly Schedule N for Part-Quarterly Filers,* to report taxes due and sales of certain **services in New York City**. Reminder: Use Form ST-810.5-ATT, *Quarterly Schedule N-ATT for Part-Quarterly Filers,* if you are a provider of parking services in New York City.	☐
SCHEDULE P	Use Form ST-810.6, *Quarterly Schedule P for Part-Quarterly Filers,* only if you are a vendor registered to make PrompTax payments of sales and use tax.	☐
SCHEDULE Q	Use Form ST-810.9, *Quarterly Schedule Q for Part-Quarterly Filers,* to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE T	Use Form ST-810.8, *Quarterly Schedule T for Part-Quarterly Filers,* to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-810.8-ATT, *Quarterly Schedule T-ATT for Part-Quarterly Filers,* to report sales of these services made to QEZEs.	☐

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-810-I) 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

99459576

[ST-810 08/05 01/04 4]

Proceed to Step 3, page 2

Sales tax identification number [redacted]

0606 Quarterly

Step 3 of 9 Calculate sales and use taxes

Refer to instructions (Form ST-810-I) 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 (if any) in box 2 FR		[redacted]						2 1541291	12
Enter any totals from: A + B + B-ATT + H + N + Q + T + T-ATT =		3 .00		4 .00		[redacted]		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	361 188 .00		.00		8%		28 895	04
Cattaraugus County (outside the following)	CA 0481	.00		.00		8%			
Olean (city)	OL 0441	.00		.00		8%			
Salamanca (city)	SA 0431	~~[illegible]~~ .00		.00		8%		~~[illegible]~~	~~[illegible]~~
Cayuga County (outside the following)	CA 0511	178 138 .00		.00		8%		14 251	04
Auburn (city)	AU 0561	150 937 .00		.00		8%		12 074	96
Chautauqua County	CH 0621	.00		.00		8¼%			
Chemung County	CH 0711	.00		.00		8%			
Chenango County (outside the following)	CH 0861	170 087 .00		.00		8%		13606	96
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 (6/1/05 - 6/30/05)	ER 1411	.00		.00		8%			
Erie County (7/1/05 - 8/31/05)	ER 1421	.00		.00		8¼%			
Essex County	ES 1521	.00		.00		7¾%			
Franklin County	FR 1611	.00		.00		7%			
Fulton County (outside the following)	FU 1711	360 657 .00		.00		7%		25245	99
Gloversville (city)	GL 1781	.00		.00		7%			
Johnstown (city)	JO 1721	.00		.00		7%			
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	1,260,875 .00		.00		8%		100870	00
Jefferson County	JE 2221	585 342 .00		.00		7¾%		45364	00
Lewis County	LE 2321	144 619 .00		.00		7¾%		11207	97
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	355863 .00		.00		8%		28469	04
Montgomery County	MO 2781	172 138 .00		.00		8%		13 771	04
Nassau County	NA 2811	.00		.00		8⅝%*			
Niagara County	NI 2911	.00		.00		8%			
Oneida County (outside the following)	ON 3081	649853 .00		.00		9½%		61 736	03
Rome (city)	RO 3091	769 263 .00		.00		9½%		73079	98
Sherrill (city)	SH 3014	.00		.00		9½%			
Utica (city)	UT 3016	1169126 .00		.00		9½%		111066	97
Onondaga County	ON 3121	1407487 .00		.00		8%		112598	96
Ontario County (outside the following)	ON 3281	.00		.00		7%			
Canandaigua (city)	CA 3251	.00		.00		7%			
Geneva (city)	GE 3261	187471 .00		.00		7%		13122	97
Orange County	OR 3321	.00		.00		8⅛%*			
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6 7923,044 .00		7 .00				8 2,206,652	77

[ST-810 [illegible] 08/05 02/04 3]

Quarterly **0606** Sales tax identification number [redacted]

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
Orleans County	OR 3481	.00		.00	8%	
Oswego County (outside the following)	OS 3501	627213 .00		.00	8%	50177 04
Fulton (city)	FU 3551	169150 .00		.00	8%	13532 00
Oswego (city)	OS 3561	241113 .00		.00	8%	19289 04
Otsego County	OT 3621	.00		.00	8%	
Putnam County	PU 3711	.00		.00	7 3/8%*	
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	355138 .00		.00	8%	28411 04
Steuben County (outside the following)	ST 4691	246312 .00		.00	8%	19704 96
Corning (city)	CO 4611	.00		.00	8%	
Hornell (city)	HO 4641	.00		.00	8%	
Suffolk County	SU 4711	.00		.00	8 5/8%*	
Sullivan County	SU 4811	.00		.00	7 1/2%	
Tioga County	TI 4921	.00		.00	8%	
Tompkins County (outside the following)	TO 5081	.00		.00	8%	
Ithaca (city)	IT 5021	270775 .00		.00	8%	21662 00
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	661575 .00		.00	8%	52926 00
Westchester County (outside the following)	WE 5581	.00		.00	7 3/8%*	
Mount Vernon (city)	MO 5521	.00		.00	8 3/8%*	
New Rochelle (city)	NE 6861	.00		.00	8 3/8%*	
White Plains (city)	WH 5561	.00		.00	7 7/8%*	
Yonkers (city)	YO 6511	.00		.00	8 3/8%*	
Wyoming County	WY 5621	.00		.00	8%	
Yates County	YA 5721	.00		.00	8%	
Taxes in New York City *(see 7 in instructions)*						
New York City/State combined tax	NE 8051	.00		.00	8 3/8%*	
New York State/MCTD (fuel and utilities)	NE 8061	.00		.00	4 3/8%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00		.00	4%	
Column subtotals from page 2, boxes 6, 7, and 8:		10 7923044 .00		11 .00		12 226652 77
Column totals:		13 10494320 .00		14 .00		15 241234 85

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 0

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	336079 43
Credits against sales or use tax *(see 16 in instructions)*	C	
Advance payments (including ST-809 and PrompTax payments) *(see 17 in instructions)*	A	1593430 98
Unclaimed vendor collection credit *(attach Form TR-912)*	UN 7802	
	Total tax credits and advance payments:	17 482844 44

*4 3/8% = 0.04375; 7 3/8% = 0.07375; 7 7/8% = 0.07875; 8 1/8% = 0.08125; 8 3/8% = 0.08375; 8 5/8% = 0.08625;

Proceed to Step 6, page 4

 Sales tax identification number [redacted] 0606 Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ 241235485 + Box 16 amount $ 0 − Box 17 amount $ 241235485 = 18 482694 44

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, 2005, 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 7	47393972
* Form ST-810, page 3, box 13	+
Total adjustment from 7A	−
Form ST-810, page 3, box 9	−
Eligible sales amount *(move to 7C)*	= 47393972

7C

Eligible sales amount from *7B* above	State tax rate	Credit rate	Vendor collection credit VE 7702
$ 47393972	× 4% = $ 1895588	× 3½% = $ 66351 **	19 150 00

** In box 19, enter the amount calculated, but not more than $150

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 3 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 ***8/31/05.***

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. 482694 44

Step 9 of 9 Sign and mail this return

Please be sure to keep a completed copy for your records.

Must be postmarked by **Tuesday, September 20, 2005,** to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer [redacted] Title [redacted]

Signature of taxpayer [redacted] Date [redacted] Daytime telephone [redacted]

Printed name of preparer, if other than taxpayer

Preparer's address

Signature of preparer, if other than taxpayer Daytime telephone ( )

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No — **Address envelope to:**
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1208
NEW YORK NY 10116-1208

Yes — **Address envelope to:**
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

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

David Sample
100 Elm Street
Albany, NY 12203

2971

DATE September 10, 2005

PAY TO THE ORDER OF New York State Sales Tax $1,050.32

One thousand fifty and 32/100 DOLLARS

First State Bank

David Sample

00-0000000 ST-810 8/31/05

Don't forget to write your sales tax ID#, *ST-810,* and *8/31/05.* Don't forget to sign your check

If you are enrolled in the PrompTax program, please use the preaddressed envelope provided.

Need help?

See Form ST-810-I, *Instructions for Form ST-810,* page 4.

[ST-810 08/05 04/04 1]

2nd Quarter

New York State Department of Taxation and Finance

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Quarterly Schedule FR for Part-Quarterly Filers

File as an attachment to Form ST-810

FR

Include with Form ST-810

For tax period:
June 1, 2005, through August 31, 2005

Due date:
Tuesday, September 20, 2005

0606

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or Certificate of Authority)*
[redacted]	[redacted]

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-810.10, *Quarterly Schedule FR for Part-Quarterly Filers*, 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-810-I, *Instructions for Form ST-810*, and Form ST-810.3, *Quarterly Schedule B for Part-Quarterly Filers*, for information on how to report heating oil transactions.

Specific instructions

Identification number and name

Print the sales tax identification number and legal name above, 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. 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 quarterly 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 quarterly 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 quarterly 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 (selling) price (see Publication 870, *Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Whole Percentage Rates)*, and Publication 871, *Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Fractional Percentage Rates)* 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 (selling) 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 (selling) price (see Publications 870 and 871);
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 (selling) 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).

(continued on page 4)

Sales tax identification number [redacted] | 0606 | Quarterly Schedule FR for Part-Quarterly Filers

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
• 19,209,879 gal.	• 125,079 gal.	• 819,817 gal.	• 1909460 gal.	• -0- gal.	• [redacted] 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	NE R0021	.00		.00		4%		
Albany County	AL R0181	.00		.00		8%		
Allegany County	AL R0221	.00		.00		8½%		
Broome County	BR R0321	1371221 .00		88929 .00		8%		116812 07
Cattaraugus County (outside the following)	CA R0481	.00		.00		8%		
Olean (city)	OL R0441	.00		.00		8%		
Salamanca (city)	SA R0431	.00		.00		8%		
Cayuga County (outside the following)	CA R0511	550852 .00		87625 .00		8%		51078 16
Auburn (city)	AU R0561	349310 .00		.00		8%		27944 80
Chautauqua County	CH R0621	.00		.00		8¼%		
Chemung County	CH R0711	.00		.00		8%		
Chenango County (outside the following)	CH R0861	370792 .00		31403 .00		8%		32175 60
Norwich (city)	NO R0831	.00		.00		8%		
Clinton County	CL R0911	.00		.00		7¾%		
Columbia County	CO R1021	.00		.00		8%		
Cortland County	CO R1131	.00		.00		8%		
Delaware County	DE R1221	.00		.00		8%		
Dutchess County	DU R1311	.00		.00		8⅛%		
Erie County (6/1/05 - 6/30/05)	ER R1411	.00		.00		8%		
Erie County (7/1/05 - 8/31/05)	ER R1421	.00		.00		8¼%		
Essex County	ES R1521	.00		.00		7¾%		
Franklin County	FR R1611	.00		.00		7%		
Fulton County (outside the following)	FU R1711	1,008,511 .00		122,021 .00		7%		79137 24
Gloversville (city)	GL R1781	.00		.00		7%		
Johnstown (city)	JO R1721	.00		.00		7%		
Genesee County	GE R1811	.00		.00		8%		
Greene County	GR R1911	.00		.00		8%		
Hamilton County	HA R2011	.00		.00		7%		
Herkimer County	HE R2111	3256062 .00		380448 .00		8%		290920 80
Jefferson County	JE R2221	3411017 .00		186625 .00		7¾%		278817 26
Lewis County	LE R2321	449,223 .00		89245 .00		7¾%		41731 27
Livingston County	LI R2411	.00		.00		8%		
Madison County (outside the following)	MA R2511	734,567 .00		328279 .00		8%		85027 68
Oneida (city)	ON R2541	.00		.00		8%		
Monroe County	MO R2611	1323963 .00		67362 .00		8%		111226 00
Montgomery County	MO R2781	510706 .00		.00		8%		40856 48
Nassau County	NA R2811	.00		.00		8⅝%		
Niagara County	NI R2911	.00		.00		8%		
Oneida County (outside the following)	ON R3081	4575405 .00		524,655 .00		9½%		484505 90
Rome (city)	RO R3091	1,886,350 .00		80,876 .00		9½%		186886 47
Sherrill (city)	SH R3014	.00		.00		9½%		
Utica (city)	UT R3016	2508086 .00		198630 .00		9½%		257138 03
Onondaga County	ON R3121	8912906 .00		923662 .00		8%		786925 44
Ontario County (outside the following)	ON R3281	.00		.00		7%		
Canandaigua (city)	CA R3251	.00		.00		7%		
Geneva (city)	GE R3261	580487 .00		27850 .00		7%		42583 59
Orange County	OR R3321	.00		.00		8⅛%		

Quarterly Schedule FR for Part-Quarterly Filers **0606** Sales tax identification number [redacted]

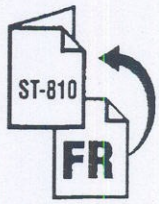
Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Motor fuel taxable sales and self-use	+	Column D Diesel motor fuel taxable sales and self-use	× Column E Tax rate	= Column F Sales and use tax (C + D) x E
Orleans County	OR R3481	.00		.00	8%	
Oswego County (outside the following)	OS R3501	5196295 .00		329534 .00	8%	442066 32
Fulton (city)	FU R3551	680268 .00		.00	8%	54421 44
Oswego (city)	OS R3561	556776 .00		14,407 .00	8%	45694 64
Otsego County	OT R3621	.00		.00	8%	
Putnam County	PU R3711	.00		.00	7 3/8%	
Rensselaer County	RE R3881	.00		.00	8%	
Rockland County	RO R3911	.00		.00	8%	
St. Lawrence County	ST R4091	.00		.00	7%	
Saratoga County (outside the following)	SA R4111	.00		.00	7%	
Saratoga Springs (city)	SA R4131	.00		.00	7%	
Schenectady County	SC R4241	.00		.00	8%	
Schoharie County	SC R4321	.00		.00	8%	
Schuyler County	SC R4411	.00		.00	8%	
Seneca County	SE R4511	906423 .00		40690 .00	8%	75769 04
Steuben County (outside the following)	ST R4691	1514231 .00		41865 .00	8%	124487 68
Corning (city)	CO R4611	.00		.00	8%	
Hornell (city)	HO R4641	.00		.00	8%	
Suffolk County	SU R4711	.00		.00	8 5/8%	
Sullivan County	SU R4811	.00		.00	7 1/2%	
Tioga County	TI R4921	.00		.00	8%	
Tompkins County (outside the following)	TO R5081	.00		.00	8%	
Ithaca (city)	IT R5021	1,146,749 .00		.00	8%	91739 96
Ulster County	UL R5111	.00		.00	8%	
Warren County (outside the following)	WA R5281	.00		.00	7%	
Glens Falls (city)	GL R5211	.00		.00	7%	
Washington County	WA R5311	.00		.00	7%	
Wayne County	WA R5421	1,776,360 .00		254,235 .00	8%	162447 62
Westchester County (outside the following)	WE R5581	.00		.00	7 3/8%	
Mount Vernon (city)	MO R5521	.00		.00	8 3/8%	
New Rochelle (city)	NE R6861	.00		.00	8 3/8%	
White Plains (city)	WH R5561	.00		.00	7 7/8%	
Yonkers (city)	YO R6511	.00		.00	8 3/8%	
Wyoming County	WY R5621	.00		.00	8%	
Yates County	YA R5721	.00		.00	8%	
New York City	NE R8051	.00		.00	8 3/8%	

Column totals for both pages:	1 •43,575,560 .00	4 •3,818,342 .00	8 3910393 28
Subtract self-use:	2 .00	5 .00	
Motor fuel and diesel motor fuel taxable sales: (Box 1 minus box 2 = box 3; box 4 minus box 5 = box 6)	3 43,575,560 .00	6 3,818,342 .00	

Box 3 + box 6

Vendor collection credit allowance: 7 47,393,922 .00

▲ *Enter this total on Form ST-810, page 4, Step 7B.*



Insert Form ST-810.10 inside Form ST-810

STEP 4 — Calculate tax adjustments

	Motor fuel CR T4444		Diesel motor fuel CR X8888		
Credit for prepaid sales tax	9 [2,168,110 73]		12 [200 991 43]		
Refunds received or requested	10		13		
Net credit — Box 9 minus box 10 = box 11; Box 12 minus box 13 = box 14	11 [2168 110 73]	+	14 [200 991 43]	=	15 [2369102 16]

Box 11 + box 14

Adjusted tax: (Box 8 minus box 15) 16 1541291 12

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

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 (selling) price (see Publications 870 and 871);
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 (selling) 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.

Column totals for both pages (Boxes 1, 4, and 8)

Add the amounts reported in Columns C, D, and F. Enter the total of Column C in box 1, the total of Column D in box 4, and the total of Column F in box 8.

Subtract self-use (Boxes 2 and 5)

In box 2, enter the amount of self-use that was included in the amounts reported in Column C. In box 5, enter the amount of self-use that was included in the amounts reported in Column D. These amounts are not eligible for the vendor collection credit and will be subtracted from boxes 1 and 4 to determine your eligible sales.

Motor fuel and diesel motor fuel taxable sales

(Boxes 3 and 6)

Subtract the amount in box 2 from the amount in box 1 and enter the result in box 3. Subtract the amount in box 5 from the amount in box 4 and enter the result in box 6.

Vendor collection credit allowance (Box 7)

Add the amount in box 3 to the amount in box 6 and enter the total in box 7. This is your taxable sales amount that is eligible for the vendor collection credit. Also enter this amount on Form ST-810, page 4, Step 7B on the Schedule FR line.

The vendor collection credit may only be taken against **sales** on which **state** sales tax is due. Any purchases subject to tax and any sales subject only to local tax must not be included in the amount on which the credit is computed.

STEP 4 — Calculate tax adjustments

Credit for prepaid sales tax (Boxes 9 and 12)

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-810.

*** 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 10 and 13)

Enter in the appropriate box the total amount of any refunds you have requested for the prepaid sales tax reported in boxes 9 and 12. You must include in these boxes all refunds you have requested, whether or not you have received these amounts.

Net credit (Boxes 11, 14, and 15)

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 11 to the net credit for diesel motor fuel from box 14 and enter the total in box 15, Column F.

Adjusted tax (Box 16)

Subtract the amount in box 15, Column F, from the amount in box 8, Column F, and enter the result in box 16. Also enter this adjusted tax amount on Form ST-810, page 2, ~~in~~ box 2.

If the amount of credit in box 15 is greater than the amount of tax in box 8, the adjusted tax amount in box 16 will be negative. You should identify this as a negative amount by preceding it with a minus sign (-).

Filing this schedule

File a completed Form ST-810.10 and any other attachments with Form ST-810 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help?

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

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

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

To order forms and publications:	1 800 462-8100
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-810-I, *Instructions for Form ST-810*, page 4.

2nd Quarter

New York State Department of Taxation and Finance

Sales and Use Tax PrompTax Payments

Quarterly Schedule P for Part-Quarterly Filers

File as an attachment to Form ST-810

Include with Form ST-810

0606

For tax period:
June 1, 2005, through August 31, 2005

Due date:
Tuesday, September 20, 2005

Sales tax identification number	Legal name *(Print ID number and name as shown on Form ST-810 or Certificate of Authority)*
[redacted]	[redacted]

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	5/23/05 through 5/31/05	1a 480891 65		
	1b	6/1/05 through 6/22/05		1b 310,000 00	
July	2a	6/23/05 through 6/30/05		2a 306470 18	
	2b	7/1/05 through 7/22/05		2b 310000 00	
August	3a	7/23/05 through 7/31/05		3a 356960 80	
	3b	8/1/05 through 8/22/05		3b 310000 00	
	4	Total current quarter prepayments *(add lines 1b through 3b)*		4 1593430 98	

▲ *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	8/23/05 through 8/31/05 *(from Form ST-810, Step 8,* Total amount due*)*	5 474153 16

▲ *Include this amount in your PrompTax payment due in September.*

Note: Do not pay this amount with your return. Include this amount as the 8/23/05 through 8/31/05 portion of your PrompTax payment due in September. If the total amount due is an overpayment, enter ***0*** in box 5. You may either claim a credit for this overpayment on your next return or apply for a refund *(see instructions on back)*.

STOP

Form ST-810, including Form ST-810.6, must be filed by the due date identified at the top of this schedule. **Do not delay** filing your return even if your next PrompTax payment has not yet been remitted. For more information, see Form ST-810-I, *Instructions for Form ST-810.*

ST-810 P

Insert Form ST-810.6 inside Form ST-810

[ST-810.6 08/05 01/02 4]

Quarterly Schedule P for Part-Quarterly Filers Instructions

Sales and Use Tax
PrompTax Payments

Report transactions for the period June 1, 2005, through August 31, 2005.

Who must file

Any vendor who is registered to make PrompTax payments of sales tax must file Form ST-810.6, *Quarterly Schedule P for Part-Quarterly Filers*. If you are a vendor who is required to remit monthly PrompTax payments for prepaid sales tax on motor fuel and diesel motor fuel **and** sales tax, you must report and remit each tax type separately. You may use Form ST-810.6 **only** to report the PrompTax payment of sales tax. Use Form FT-945/1045-A, *Monthly Schedule FT,* to report PrompTax payments of prepaid sales tax on motor fuel and diesel motor fuel.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

Report on lines 1a through 3b the amount you remitted for the period indicated. Your monthly PrompTax payment is due on the third business day after the 22nd day of each month.

Payment applicable to previous quarter

Line 1a — Enter your PrompTax payment made in the month of June for the period 5/23/05 through 5/31/05.

Payments applicable to current quarter

Line 1b — Enter your PrompTax payment made in the month of June for the period 6/1/05 through 6/22/05.

Line 2a — Enter your PrompTax payment made in the month of July for the period 6/23/05 through 6/30/05.

Line 2b — Enter your PrompTax payment made in the month of July for the period 7/1/05 through 7/22/05.

Line 3a — Enter your PrompTax payment made in the month of August for the period 7/23/05 through 7/31/05.

Line 3b — Enter your PrompTax payment made in the month of August for the period 8/1/05 through 8/22/05.

Line 4 — **Total current quarter prepayments** – Add boxes 1b through 3b. This amount **must** equal your total PrompTax payments made for the current quarter. Include this amount on Form ST-810, page 3, Column K, Step 5, *Advance payments.*

Balance to be included in the next scheduled PrompTax payment

Line 5 — Enter the amount from Form ST-810, Step 8, *Total amount due.* **Do not** pay this amount with your return. Include this amount as the 8/23/05 through 8/31/05 portion of your PrompTax payment due in September. If the total amount due is an overpayment, enter ***0*** in this box. You may either claim a credit for this overpayment on your next return or file Form AU-11, *Application for Credit or Refund of Sales or Use Tax,* to apply for a refund.

Vendor collection credit

The vendor collection credit **does not apply** to payments reported on this schedule.

Filing this schedule

File a completed Form ST-810.6 and any other attachments with Form ST-810 by the due date. **Do not delay** filing your return even if your next PrompTax payment has not yet been remitted. Please be sure to keep a copy of your completed return for your records.

Need help? (for PrompTax filers only)

PrompTax Internet access: *www.nystax.gov/prompt*

PrompTax fax: (518) 435-2951

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
PrompTax Customer Service Center: 1 800 338-0054
From areas outside the U.S. and outside Canada: (518) 485-6800

Privacy notification

See Form ST-810-I, *Instructions for Form ST-810,* page 4.

[ST-810.6 08/05 02/02 3]

SAMPLE 10

SALES TAX

[redacted]

2nd Quarter

New York State Department of Taxation and Finance

New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers

Quarterly ST-810

Tax Period
June 1, 2005 - August 31, 2005

0606

Sales tax identification number [redacted]

Legal name (if no label, print legal name as it appears on the Certificate of Authority) [redacted]

DBA (doing business as) name

Number and street [redacted]

City, state, ZIP code [redacted]

Due date:
Tuesday,
September 20, 2005
You will be responsible for penalty and interest if your return is not postmarked by this date.

No tax due? If so, check the box to the right and complete Step 1; in Step 3 on page 3, enter **none** in boxes 13, [illegible] 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 inst. . . . ☐

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 to update address info 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 4,094,696 .00

Do not include sales tax in the gross sales and services amount. See 4 in instructions.

Step 2 of 9 Identify required schedules

Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. **Need to obtain schedules?** See Need help? on page 4 of Form ST-810-I.

Quarterly schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Form ST-810.2, Quarterly Schedule A for Part-Quarterly Filers, to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.	☑
SCHEDULE B	Use Form ST-810.3, Quarterly Schedule B for Part-Quarterly Filers, to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-810.3-ATT, Quarterly Schedule B-ATT for Part-Quarterly Filers, to report sales of these nonresidential utility services made to QEZEs.	☐
SCHEDULE FR	Use Form ST-810.10, Quarterly Schedule FR for Part-Quarterly Filers, to report **retail sales of motor fuel or diesel motor fuel,** and fuel taken from inventory, as explained in the schedule's instructions.	☑
SCHEDULE H	Use Form ST-810.7, Quarterly Schedule H for Part-Quarterly Filers, to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax for the period August 30, 2005, through August 31, 2005.	☑
SCHEDULE N	Use Form ST-810.5, Quarterly Schedule N for Part-Quarterly Filers, to report taxes due and sales of certain **services in New York City.** Reminder: Use Form ST-810.5-ATT, Quarterly Schedule N-ATT for Part-Quarterly Filers, if you are a provider of parking services in New York City.	☐
SCHEDULE P	Use Form ST-810.6, Quarterly Schedule P for Part-Quarterly Filers, only if you are a vendor registered to make PrompTax payments of sales and use tax.	☑
SCHEDULE Q	Use Form ST-810.9, Quarterly Schedule Q for Part-Quarterly Filers, to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE T	Use Form ST-810.8, Quarterly Schedule T for Part-Quarterly Filers, to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-810.8-ATT, Quarterly Schedule T-ATT for Part-Quarterly Filers, to report sales of these services made to QEZEs.	☐

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to instructions (Form ST-810-I) 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 ▶

DT3 2005 Deloitte & Touche Tax Technologies LLC

MCNYZK95 (8/05) (Rev. 8/05)

39459577

[redacted] [redacted]

Page 2 of 4 ST-810 (8/05) | Sales tax identification number [redacted] | 0606 Quarterly

Step 3 of 9 Calculate sales and use taxes

Refer to instructions (Form ST-810-I) if you have questions or need help.

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services +	Column D Purchases subject to tax	Column E Tax rate =	Column F Sales and use tax (C + D) x E
Enter total from Form ST-810.10 (if any) in box 2 FR					2 237,903 31
Enter any totals from: A + B + B-ATT + H + N + Q + T + T-ATT =		3 330,982 .00	4 0 .00		5 28,250 30
New York State only	NE 0021	0 .00	0 .00	4%	0 00
Albany County	AL 0181	0 .00	0 .00	8%	0 00
Allegany County	AL 0221	0 .00	0 .00	8 1/2%	0 00
Broome County	BR 0321	0 .00	0 .00	8%	0 00
Cattaraugus County (outside the following)	CA 0481	0 .00	0 .00	8%	0 00
Olean (city)	OL 0441	0 .00	0 .00	8%	0 00
Salamanca (city)	SA 0431	0 .00	0 .00	8%	0 00
Cayuga County (outside the following)	CA 0511	0 .00	0 .00	8%	0 00
Auburn (city)	AU 0561	0 .00	0 .00	8%	0 00
Chautauqua County	CH 0621	0 .00	0 .00	8 1/4%	0 00
Chemung County	CH 0711	0 .00	0 .00	8%	0 00
Chenango County (outside the following)	CH 0861	0 .00	0 .00	8%	0 00
Norwich (city)	NO 0831	0 .00	0 .00	8%	0 00
Clinton County	CL 0911	0 .00	0 .00	7 3/4%	0 00
Columbia County	CO 1021	0 .00	0 .00	8%	0 00
Cortland County	CO 1131	0 .00	0 .00	8%	0 00
Delaware County	DE 1221	0 .00	0 .00	8%	0 00
Dutchess County	DU 1311	237,807 .00	2,875 .00	8 1/8%*	19,555 41
Erie County (6/1/05 - 6/30/05)	ER 1411	11,359 .00	0 .00	8%	908 71
Erie County (7/1/05 - 8/31/05)	ER 1421	22,735 .00	1,555 .00	8 1/4%	2,003 98
Essex County	ES 1521	0 .00	0 .00	7 3/4%	0 00
Franklin County	FR 1611	0 .00	0 .00	7%	0 00
Fulton County (outside the following)	FU 1711	0 .00	0 .00	7%	0 00
Gloversville (city)	GL 1781	0 .00	0 .00	7%	0 00
Johnstown (city)	JO 1721	0 .00	0 .00	7%	0 00
Genesee County	GE 1811	0 .00	0 .00	8%	0 00
Greene County	GR 1911	0 .00	0 .00	8%	0 00
Hamilton County	HA 2011	0 .00	0 .00	7%	0 00
Herkimer County	HE 2111	0 .00	0 .00	8%	0 00
Jefferson County	JE 2221	0 .00	0 .00	7 3/4%	0 00
Lewis County	LE 2321	0 .00	0 .00	7 3/4%	0 00
Livingston County	LI 2411	0 .00	0 .00	8%	0 00
Madison County (outside the following)	MA 2511	0 .00	0 .00	8%	0 00
Oneida (city)	ON 2541	0 .00	0 .00	8%	0 00
Monroe County	MO 2611	56,536 .00	533 .00	8%	4,565 45
Montgomery County	MO 2781	0 .00	0 .00	8%	0 00
Nassau County	NA 2811	804,187 .00	12,386 .00	8 5/8%*	70,429 50
Niagara County	NI 2911	178,790 .00	79 .00	8%	14,309 55
Oneida County (outside the following)	ON 3081	0 .00	0 .00	9 1/2%	0 00
Rome (city)	RO 3091	0 .00	0 .00	9 1/2%	0 00
Sherrill (city)	SH 3014	0 .00	0 .00	9 1/2%	0 00
Utica (city)	UT 3016	0 .00	0 .00	9 1/2%	0 00
Onondaga County	ON 3121	0 .00	0 .00	8%	0 00
Ontario County (outside the following)	ON 3281	0 .00	0 .00	7%	0 00
Canandaigua (city)	CA 3251	0 .00	0 .00	7%	0 00
Geneva (city)	GE 3261	0 .00	0 .00	7%	0 00
Orange County	OR 3321	5,420 .00	85 .00	8 1/8%*	447 27
Orleans County	OR 3481	0 .00	0 .00	8%	0 00
Oswego County (outside the following)	OS 3501	0 .00	0 .00	8%	0 00
Fulton (city)	FU 3551	0 .00	0 .00	8%	0 00
Oswego (city)	OS 3561	0 .00	0 .00	8%	0 00
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6 1,647,817 .00	7 17,513 .00		8 378,373 48

[redacted] [redacted]

Quarterly 0606 | Sales tax identification number [redacted]

Column A Taxing jurisdiction	Column B Jurisdiction code		Column C Taxable sales and services	+	Column D Purchases subject to tax	Column E X Tax rate =	Column F Sales and use tax (C + D) x E
Otsego County	OT 3621		0.00		0 .00	8%	0 00
Putnam County	PU 3711		0.00		0 .00	7 3/8%*	0 00
Rensselaer County	RE 3881		0.00		0 .00	8%	0 00
Rockland County	RO 3911		20,602.00		4,425 .00	8%	2,002 18
St. Lawrence County	ST 4091		0.00		0 .00	7%	0 00
Saratoga County (outside the following)	SA 4111		0.00		0 .00	7%	0 00
Saratoga Springs (city)	SA 4131		0.00		0 .00	7%	0 00
Schenectady County	SC 4241		0.00		0 .00	8%	0 00
Schoharie County	SC 4321		0.00		0 .00	8%	0 00
Schuyler County	SC 4411		0.00		0 .00	8%	0 00
Seneca County	SE 4511		0.00		0 .00	8%	0 00
Steuben County (outside the following)	ST 4691		0.00		0 .00	8%	0 00
Corning (city)	CO 4611		0.00		0 .00	8%	0 00
Hornell (city)	HO 4641		0.00		0 .00	8%	0 00
Suffolk County	SU 4711		1,237,164.00		43,165 .00	8 5/8%*	110,428 40
Sullivan County	SU 4811		0.00		0 .00	7 1/2%*	0 00
Tioga County	TI 4921		0.00		0 .00	8%	0 00
Tompkins County (outside the following)	TO 5081		0.00		0 .00	8%	0 00
Ithaca (city)	IT 5021		0.00		0 .00	8%	0 00
Ulster County	UL 5111		0.00		0 .00	8%	0 00
Warren County (outside the following)	WA 5281		0.00		0 .00	7%	0 00
Glens Falls (city)	GL 5211		0.00		0 .00	7%	0 00
Washington County	WA 5311		0.00		0 .00	7%	0 00
Wayne County	WA 5421		0.00		0 .00	8%	0 00
Westchester County (outside the following)	WE 5581		23,275.00		3,431 .00	7 3/8%*	1,969 58
Mount Vernon (city)	MO 5521		0.00		0 .00	8 3/8%*	0 00
New Rochelle (city)	NE 6861		0.00		0 .00	8 3/8%*	0 00
White Plains (city)	WH 5561		0.00		0 .00	7 7/8%*	0 00
Yonkers (city)	YO 6511		6,118.00		0 .00	8 3/8%*	512 42
Wyoming County	WY 5621		0.00		0 .00	8%	0 00
Yates County	YA 5721		0.00		0 .00	8%	0 00
Taxes in New York City (see 7 in instructions)							
New York City/State combined tax	NE 8051		501,739.00		4,683 .00	8 3/8%*	42,412 82
New York State/MCTD (fuel and utilities)	NE 8061		0.00		0 .00	4 3/8%*	0 00
New York City – local tax only (enter box 9 amt in Step 7B)	NE 8071	9	0.00		0 .00	4%	0 00
Column subtotals from page 2, boxes 6, 7, and 8:		10	1,647,817.00	11	17,513 .00	12	378,373 48
Column totals:		13	3,436,715.00	14	73,217 .00	15	535,698 88
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 X Tax rate =	Column J Special taxes due (G x H)
Passenger car rentals	PA 0003	0 .00	5%	0 00
Information & entertainment services furnished via telephony and telegraphy	IN 7009	0 .00	5%	0 00
Total special taxes:			16	0 00

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	49,885 20
Credits against sales or use tax (see 16 in instructions)	C	4,887 74
Advance payments (including ST-809 and PrompTax payments) (see 17 in instructions) 401275.33	A	~~- 304,074 21~~
Unclaimed vendor collection credit (attach Form TR-912)	UN 7802	0 00
Total tax credits and advance payments:	17	~~350,847 15~~

*4 3/8% = 0.04375; 8 1/8% = 0.08125;
7 3/8% = 0.07375; 8 3/8% = 0.08375;
7 7/8% = 0.07875; 8 5/8% = 0.08625;

Proceed to Step 6, page 4 ▶

456048.27

DT3 2005 Deloitte & Touche Tax Technologies LLC

[redacted]

Page 4 of 4 ST-810 (8/05)

Sales tax identification number [redacted]

0606 Quarterly

Step 6 of 9 Calculate taxes due

Add Sales and use tax column total (box 15) to Total special taxes (box 16) and subtract Total tax credits and advance payments (box 17).

Taxes due

Box 15 amount $ 535,698.88 + Box 16 amount $ 0.00 − Box 17 amount $ 358,847.15 = 456048.27

18 ~~178,851~~ 73

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, 2005, and** you pay the full amount due with the return. If you are not eligible, enter 0 in box 19 and go to 7D.

79650.61

7A If you are not required to file any schedules, start at the asterisk (*) in 7B.

Schedule B, Part 4, box 3	0
Schedule B-ATT +	0
Schedule H +	0
Schedule N +	0
Schedule Q +	0
Schedule T-ATT +	287
Total adjustment =	

7B

Schedule FR, Step 3, box 7	0
* Form ST-810, page 3, box 13 +	3,436,715
Total adjustment from 7A −	287
Form ST-810, page 3, box 9 −	0
Eligible sales amount (move to 7C) =	3,436,428

7C

Eligible sales amount from 7B above	State tax rate	Credit rate	
$ 3,436,428	x 4% =	$ 137,457.12 x 3 1/2% =	$ 4,811.00 **

** In box 19, enter the amount calculated, but not more than $150

Vendor collection credit VE 7702

19 150 00

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 3 in the instructions.

Penalty and interest

20 0 00

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 8/31/05.

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.

~~176,701~~ 73

Step 9 of 9 Sign and mail this return

Please be sure to keep a completed copy for your records.

Must be postmarked by **Tuesday, September 20, 2005,** to be considered filed on time. See below for complete mailing information.

79500.61

Printed name of taxpayer [redacted] Title [redacted]

Signature of taxpayer TERRY DOTSON Date [redacted] Daytime telephone [redacted]

Printed name of preparer, if other than taxpayer [redacted]

Preparer's address [redacted]

Signature of preparer, if other than taxpayer [redacted] Daytime telephone [redacted]

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see **24** in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No

Address envelope to:
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1208
NEW YORK, NY 10116-1208

Yes

Address envelope to:
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK, NY 10116-1209

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

Don't forget to write your sales tax ID#, **ST-810**, and **8/31/05.**

Don't forget to sign your check

If you are enrolled in the PrompTax program, please use the preaddressed envelope provided.

Need Help?

See Form ST-810-I, Instructions for Form ST-810, page 4.

2005 Deloitte & Touche Tax Technologies LLC

[redacted]

2nd Quarter

New York State Department of Taxation and Finance

Sales and Use Tax on Motor Fuel and Diesel Motor Fuel

Quarterly Schedule FR for Part-Quarterly Filers

File as an attachment to Form ST-810

FR

Include with Form ST-810

For tax period:
June 1, 2005, through August 31, 2005

Due date:
Tuesday, September 20, 2005

0606

Sales tax identification number	Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)
[redacted]	[redacted]

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-810.10, Quarterly Schedule FR for Part-Quarterly Filers, 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-810-I, Instructions for Form ST-810, and Form ST-810.3, Quarterly Schedule B for Part-Quarterly Filers, for information on how to report heating oil transactions.

Specific instructions

Identification number and name

Print the sales tax identification number and legal name above, 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. 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 quarterly 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 quarterly 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 quarterly 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 (selling) price (see Publication 870, Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Whole Percentage Rates), and Publication 871, Sales Tax Collection Charts for Motor Fuel or Diesel Motor Fuel Sold at Retail (Fractional Percentage Rates) 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 (selling) 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 (selling) price (see Publications 870 and 871);
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 (selling) 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).

(continued on page 4)

 Sales tax identification number [redacted] 0606 Quarterly Schedule FR for Part-Quarterly Filers

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
• 2613,275 gal	• 591527 gal	• 540286 gal	• 21605 gal	• gal	• gal

STEP 2 — Summary of gross sales and total credits

Gross sales of motor fuel and diesel motor fuel including exempt sales → $ • 8,749,021.00

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) × E
New York State only	NE R0021	.00		.00	4%	
Albany County	AL R0181	.00		.00	8%	
Allegany County	AL R0221	.00		.00	8½%	
Broome County	BR R0321	.00		.00	8%	
Cattaraugus County (outside the following)	CA R0481	.00		.00	8%	
Olean (city)	OL R0441	.00		.00	8%	
Salamanca (city)	SA R0431	.00		.00	8%	
Cayuga County (outside the following)	CA R0511	.00		.00	8%	
Auburn (city)	AU R0561	.00		.00	8%	
Chautauqua County	CH R0621	.00		.00	8¼%	
Chemung County	CH R0711	.00		.00	8%	
Chenango County (outside the following)	CH R0861	.00		.00	8%	
Norwich (city)	NO R0831	.00		.00	8%	
Clinton County	CL R0911	.00		.00	7¾%	
Columbia County	CO R1021	.00		.00	8%	
Cortland County	CO R1131	.00		.00	8%	
Delaware County	DE R1221	.00		.00	8%	
Dutchess County	DU R1311	1055385 .00		364 .00	8⅛%	85779.69
Erie County (6/1/05 - 6/30/05)	ER R1411	118839 .00		.00	8%	9507.12
Erie County (7/1/05 - 8/31/05)	ER R1421	240612 .00		.00	8¼%	19850.46
Essex County	ES R1521	.00		.00	7¾%	
Franklin County	FR R1611	.00		.00	7%	
Fulton County (outside the following)	FU R1711	.00		.00	7%	
Gloversville (city)	GL R1781	.00		.00	7%	
Johnstown (city)	JO R1721	.00		.00	7%	
Genesee County	GE R1811	.00		.00	8%	
Greene County	GR R1911	.00		.00	8%	
Hamilton County	HA R2011	.00		.00	7%	
Herkimer County	HE R2111	.00		.00	8%	
Jefferson County	JE R2221	.00		.00	7¾%	
Lewis County	LE R2321	.00		.00	7¾%	
Livingston County	LI R2411	.00		.00	8%	
Madison County (outside the following)	MA R2511	.00		.00	8%	
Oneida (city)	ON R2541	.00		.00	8%	
Monroe County	MO R2611	707,129 .00		.00	8%	56,569.90
Montgomery County	MO R2781	.00		.00	8%	
Nassau County	NA R2811	244915 .00		.00	8¼%	21123.90
Niagara County	NI R2911	.00		.00	8%	
Oneida County (outside the following)	ON R3081	.00		.00	9½%	
Rome (city)	RO R3091	.00		.00	9½%	
Sherrill (city)	SH R3014	.00		.00	9½%	
Utica (city)	UT R3016	.00		.00	9½%	
Onondaga County	ON R3121	.00		.00	8%	
Ontario County (outside the following)	ON R3281	.00		.00	7%	
Canandaigua (city)	CA R3251	.00		.00	7%	
Geneva (city)	GE R3261	.00		.00	7%	
Orange County	OR R3321	.00		.00	8⅛%	

[redacted]

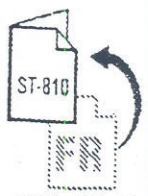
Quarterly Schedule FR for Part-Quarterly Filers **0606** Sales tax identification [redacted]

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
Orleans County	OR R3481	.00		.00	8%	
Oswego County (outside the following)	OS R3501	.00		.00	8%	
Fulton (city)	FU R3551	.00		.00	8%	
Oswego (city)	OS R3561	.00		.00	8%	
Otsego County	OT R3621	.00		.00	8%	
Putnam County	PU R3711	.00		.00	7¾%	
Rensselaer County	RE R3681	.00		.00	8%	
Rockland County	RO R3911	.00		.00	8%	
St. Lawrence County	ST R4091	.00		.00	7%	
Saratoga County (outside the following)	SA R4111	.00		.00	7%	
Saratoga Springs (city)	SA R4131	.00		.00	7%	
Schenectady County	SC R4241	.00		.00	8%	
Schoharie County	SC R4321	.00		.00	8%	
Schuyler County	SC R4411	.00		.00	8%	
Seneca County	SE R4511	.00		.00	8%	
Steuben County (outside the following)	ST R4691	.00		.00	8%	
Corning (city)	CO R4611	.00		.00	8%	
Hornell (city)	HO R4641	.00		.00	8%	
Suffolk County	SU R4711	.00		.00	8¾%	
Sullivan County	SU R4811	.00		.00	7½%	
Tioga County	TI R4921	.00		.00	8%	
Tompkins County (outside the following)	TO R5081	.00		.00	8%	
Ithaca (city)	IT R5021	.00		.00	8%	
Ulster County	UL R5111	.00		.00	8%	
Warren County (outside the following)	WA R5281	.00		.00	7%	
Glens Falls (city)	GL R5211	.00		.00	7%	
Washington County	WA R5311	.00		.00	7%	
Wayne County	WA R5421	.00		.00	8%	
Westchester County (outside the following)	WE R5581	.00		.00	7¾%	
Mount Vernon (city)	MO R5521	.00		.00	8¾%	
New Rochelle (city)	NE R6861	.00		.00	8¾%	
White Plains (city)	WH R5561	.00		.00	7⅞%	
Yonkers (city)	YO R6511	.00		.00	8¾%	
Wyoming County	WY R5621	.00		.00	8%	
Yates County	YA R5721	.00		.00	8%	
New York City	NE R8051	2091976.00		.00	8¾%	175203.03

Column totals for both pages:	1 8393005.00	4 54681.00		8 712039.64
Subtract self-use:	2 .00	5 .00		
Motor fuel and diesel motor fuel taxable sales: (Box 1 minus box 2 + box 3, box 4 minus box 5 + box 6)	3 .00	6 .00	Box 3 + box 6	

Vendor collection credit allowance: 7 $44768.00

Enter this total on Form ST-810, page 4, Step 7B.



Insert Form ST-810.10 inside Form ST-810

STEP 4 — Calculate tax adjustments	Motor fuel CR 2454		Diesel motor fuel CR 2682		
Credit for prepaid sales tax	9 [472566 64]		12 [1569 71]		
Refunds received or requested	10		13		
Net credit: Box 9 minus box 10 = box 11; Box 12 minus box 13 = box 14	11 [472566 64]	+	14 [1569 71]	=	15 [474136 35]

Box 11 + box 14

Adjusted tax: (Box 6 minus box 15) 16 237903.29

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

[ST-810.10 08/05 03/04 1]

[redacted]

New York State Department of Taxation and Finance

Quarterly Inventory Report by Retail Service Stations and Fixed Base Operators

FT-943
(8/05)

Do not attach this report to your sales tax return or use it to report sales or to remit sales tax due. This is an information report, **not** a sales tax return.

Sales tax vendor identification number	Business telephone number
[redacted]	[redacted]
Legal name [redacted]	
DBA (doing business as) name [redacted]	
Street address [redacted]	
City [redacted]	State [redacted] ZIP code [redacted]

Change of business information
If your mailing address is incorrect on the label and you have not previously notified us, enter your correct mailing address next to your preprinted address. If your mail is forwarded to a paid preparer or if your name, employer identification number, physical address, or owner/officer/responsible person information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, or by fax or phone. See *Need help?* on the back.

Use labeled form and return envelope for filing.
For the period **June 1, 2005**, through **August 31, 2005** (due **September 20, 2005**).

- Every retail vendor purchasing, selling, or using motor fuel or diesel motor fuel must file this form each quarter. Use this form to report the requested information for all business locations for which you file sales tax returns under the sales tax identification number above. You must file a separate Form FT-943 for each location having a separate sales tax identification number.
- Use this form to account for motor fuel or diesel motor fuel held at retail service stations (including fixed bases). You must file this form in addition to any other inventory report required as a result of your other business activities.
- Failing to file this form, or willfully filing a false form, is a misdemeanor.

Please read the instructions for each part before completing this report.

Part I — Business description

Mark an **X** in the box(es) that describe(s) your motor fuel or diesel motor fuel business. You may mark an **X** in more than one box.

- [X] 1. Service station operator
- [ ] 2. Motor fuel or diesel motor fuel wholesaler or jobber
- [ ] 3. Registered distributor of motor fuel #M —
- [ ] 4. Registered distributor of diesel motor fuel #D —
- [ ] 5. Registered distributor of kero-jet fuel #K —

Part II — Inventory reconciliation (report by type of fuel)

For lines 1 through 5, add amounts in columns A, B, and C and enter totals in column D. Enter figures for diesel motor fuel in column E (for kero-jet fuel, preface the number of gallons with a capital *K*).

Line 1 — Indicate by gallons and type of fuel, the retail service station or fixed-base inventory on hand at the beginning of the quarter. The opening inventory should be the same as the previous quarter's closing inventory; attach an explanation if these figures **do not** correspond.

Line 2 — Enter, by type, the number of gallons of motor fuel or diesel motor fuel purchased or transferred from your non-retail marketing locations to your retail service stations (or fixed bases) during the quarter.

Line 3 — Add lines 1 and 2 to determine the amount of motor fuel or diesel motor fuel available for sale.

Line 4 — Enter, by type, the number of gallons of motor fuel or diesel motor fuel sold or used during the quarter.

Line 5 — Subtract line 4 from line 3. The amount on line 5 is your closing inventory for the quarter, and should also be your opening inventory for the next quarter.

	Motor fuel				E
	A Regular unleaded*	B Mid-grade unleaded	C Premium unleaded**	D Total (A + B + C)	Diesel motor fuel ***
1 Opening inventory	265,200 gal.	97,914 gal.	184,973 gal.	548,087 gal.	14,970 gal.
2 Additions to inventory (see instructions above)	2,723,176 gal.	366,736 gal.	605,414 gal.	3,695,326 gal.	22,309 gal.
3 Fuel available for sale (add lines 1 and 2)	2,988,378 gal.	464,650 gal.	790,387 gal.	4,243,413 gal.	37,279 gal.
4 Fuel sold or used	2,618,546 gal.	541,527 gal.	540,286 gal.	3,750,409 gal.	21,605 gal.
5 Closing inventory (subtract line 4 from line 3)	227,605 gal.	91,903 gal.	173,496 gal.	493,004 gal.	15,674 gal.

* Unleaded fuel includes kerosene compounds and propane.
** Premium fuel includes unleaded premium and aviation gasoline.
*** Diesel motor fuel is kerosene (including kero-jet), crude oil, and middle distillates or motor fuels suitable for use in the operation of an engine of the diesel type

[redacted]

FT-943 (8/05) (back)

Part III — Summary of motor fuel and diesel motor fuel purchases

Retail vendors must report motor fuel purchases (if not registered as a motor fuel distributor) and diesel motor fuel purchases (if not registered as a diesel motor fuel or kero-jet fuel distributor). Complete columns A through D for appropriate fuels purchased this quarter.

Column A
For motor fuel purchases:

Enter the name and identification number of the supplier from whom the fuel was purchased as it appears on either Form FT-935, *Certification of Prepayment of Sales Tax and Payment of the Motor Fuel Tax and the Petroleum Business Tax*, or on another document given to you certifying that the taxes were paid. **List all** suppliers from whom you purchase motor fuel.

If you are a wholesaler, jobber, etc., and reported a transfer of motor fuel from your non-retail marketing locations to your retail service station in Part III of Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*, enter ***self*** in column A and complete the information requested in columns C and D for that fuel.

For diesel motor fuel purchases:

Enter the name and identification number of the supplier from whom the fuel was purchased as it appears on either Form FT-1000, *Certificate of Prepayment or Payment of Taxes on Diesel Motor Fuel*, or on another document given to you certifying that the taxes were paid. **List all** suppliers from whom you purchase diesel motor fuel.

Column B — Enter the address (street, city, state, and ZIP code) of each supplier listed in column A.

Column C — Indicate the type of fuel purchased by entering ***U*** (regular unleaded), ***M*** (mid-grade unleaded), ***P*** (premium unleaded), ***D*** (diesel), or ***K*** (kero-jet).

Column D — Enter the total number of gallons for each type of fuel purchased during the quarter from that supplier.

Enter the information requested in columns A through D for those purchases of automotive fuel made in New York State.

A Name and ID number of supplier	B Address of supplier	C Type of fuel	D Total gallons purchased
(Name) (ID number) [redacted]	[redacted]	R	2,613,275
		M	541,527
		P	540,286
		D	21,605

Attach additional sheets, if necessary, to report all suppliers for the reporting period.

[ ] Number of locations — Indicate the number of locations in New York State at which you make **retail** sales of motor fuel or diesel motor fuel and that are covered by this report.

Signature of owner or authorized representative		
Title Tax Clerk	Telephone number ( )	Date
Signature of preparer (if other than vendor) [redacted]	Telephone number [redacted]	Date [redacted]

Mail to: NYS TAX DEPARTMENT, PETROLEUM TRACKING UNIT, PO BOX 5500, ALBANY NY 12205-0500.

If you are using any private delivery service, address your report to: NYS Tax Department, Petroleum Tracking Unit, W A Harriman Campus, Albany NY 12227. (Designated private delivery services are listed in Publication 55. See ***Need help?*** below for information on ordering forms and publications.)

Need help?

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

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

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

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

Sales tax identification number [redacted]

0606

Quarterly Schedule H for Part-Quarterly Filers

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
Albany County	AL X0179	0 .00	0 .00
Allegany County	AL X0215	0 .00	0 .00
Broome County	BR X0313	0 .00	0 .00
Cattaraugus County (outside the following)	CA X0499	0 .00	0 .00
Olean (city)	OL X0419	0 .00	0 .00
Salamanca (city)	SA X0429	0 .00	0 .00
Cayuga County (outside the following)	CA X0503	0 .00	0 .00
Auburn (city)	AU X0552	0 .00	0 .00
Chautauqua County	CH X0607	0 .00	0 .00
Chemung County	CH X0793	0 .00	0 .00
Chenango County (outside the following)	CH X0805	0 .00	0 .00
Norwich (city)	NO X0844	0 .00	0 .00
Clinton County	CL X0993	0 .00	0 .00
Columbia County	CO X1003	0 .00	0 .00
Cortland County	CO X1122	0 .00	0 .00
Delaware County	DE X1202	0 .00	0 .00
Dutchess County	DU X1317	0 .00	0 .00
Erie County	ER X1415	0 .00	0 .00
Essex County	ES X1507	0 .00	0 .00
Franklin County	FR X1607	0 .00	0 .00
Fulton County (outside the following)	FU X1706	0 .00	0 .00
Gloversville (city)	GL X1715	0 .00	0 .00
Johnstown (city)	JO X1726	0 .00	0 .00
Genesee County	GE X1894	0 .00	0 .00
Greene County	GR X1903	0 .00	0 .00
Hamilton County	HA X2007	0 .00	0 .00
Herkimer County	HE X2104	0 .00	0 .00
Jefferson County	JE X2207	0 .00	0 .00
Livingston County	LI X2407	0 .00	0 .00
Madison County (outside the following)	MA X2582	0 .00	0 .00
Oneida (city)	ON X2526	0 .00	0 .00
Monroe County	MO X2605	0 .00	0 .00
Montgomery County	MO X2793	0 .00	0 .00
Niagara County	NI X2907	0 .00	0 .00
Oneida County (outside the following)	ON X3003	0 .00	0 .00
Rome (city)	RO X3034	0 .00	0 .00
Sherrill (city)	SH X3045	0 .00	0 .00
Utica (city)	Report sales made in the city of Utica in Part 2.		
Onondaga County	ON X3107	0 .00	0 .00
Ontario County (outside the following)	ON X3277	0 .00	0 .00
Canandaigua (city)	CA X3237	0 .00	0 .00
Geneva (city)	GE X3247	0 .00	0 .00
Orleans County	OR X3473	0 .00	0 .00
Oswego County (outside the following)	OS X3599	0 .00	0 .00
Fulton (city)	Report sales made in the city of Fulton in Part 2.		
Oswego (city)	OS X3505	0 .00	0 .00
Otsego County	OT X3603	0 .00	0 .00
Rensselaer County	RE X3875	0 .00	0 .00
Rockland County	RO X3924	0 .00	0 .00
St. Lawrence County	ST X4097	0 .00	0 .00

DT3 2005 Deloitte & Touche Tax Technologies LLC

[redacted]

Quarterly Schedule H for Part-Quarterly Filers 0606

Sales tax identification number [redacted]

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Sales eligible for exemption	Column D Purchases eligible for exemption
Saratoga County (outside the following)	SA X4103	0 .00	0 .00
Saratoga Springs (city)	SA X4143	0 .00	0 .00
Schenectady County	SC X4234	0 .00	0 .00
Schoharie County	SC X4303	0 .00	0 .00
Schuyler County	SC X4407	0 .00	0 .00
Seneca County	SE X4517	0 .00	0 .00
Steuben County (outside the following)	ST X4688	0 .00	0 .00
Corning (city)	CO X4616	0 .00	0 .00
Hornell (city)	HO X4630	0 .00	0 .00
Suffolk County	SU X4707	0 .00	0 .00
Sullivan County	SU X4817	0 .00	0 .00
Tioga County	TI X4903	0 .00	0 .00
Tompkins County (outside the following)	TO X5096	0 .00	0 .00
Ithaca (city)	IT X5013	0 .00	0 .00
Ulster County	UL X5113	0 .00	0 .00
Warren County (outside the following)	WA X5297	0 .00	0 .00
Glens Falls (city)	GL X5217	0 .00	0 .00
Washington County	WA X5307	0 .00	0 .00
Wayne County	WA X5407	0 .00	0 .00
Wyoming County	WY X5605	0 .00	0 .00
Yates County	YA X5707	0 .00	0 .00
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE X8024	0 .00	0 .00
Column totals (Part 1):		0 .00	0 .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 X Tax rate =	Column F Sales and use tax (C + D) x E
Lewis County	LE H2313	0 .00		0 .00	3 3/4%	0 00
Nassau County	NA H8277	287 .00		0 .00	4 5/8%	13 28
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	0 .00		0 .00	1 1/2%	0 00
Orange County	OR H1355	0 .00		0 .00	4 1/8%	0 00
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	0 .00		0 .00	4%	0 00
Oswego (city)	Report sales made in the city of Oswego in Part 1.					
Putnam County	PU H3705	0 .00		0 .00	3 3/8%	0 00
Westchester County (outside the following)	WE H5545	0 .00		0 .00	3 3/8%	0 00
Mount Vernon (city)	MO H5547	0 .00		0 .00	4 3/8%	0 00
New Rochelle (city)	NE H6899	0 .00		0 .00	4 3/8%	0 00
White Plains (city)	WH H5548	0 .00		0 .00	3 7/8%	0 00
Yonkers (city)	YO H6570	0 .00		0 .00	4 3/8%	0 00
Column totals (Part 2):		1 .00 287		2 .00 0		3 13 28

▲ Include this amt on Form ST-810, pg 2, Col. C, in box 3, and on Form ST-810, pg 4, Step 7A, on the Sch H line.

▲ Include this amt on Form ST-810, pg 2, Column D, in box 4.

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

2005 Deloitte & Touche Tax Technologies LLC

[redacted]

2nd Quarter

New York State Department of Taxation and Finance

Taxes on Selected Sales and Services in Nassau and Niagara Counties

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

Quarterly Schedule A for Part-Quarterly Filers

File as an attachment to Form ST-810

For tax period:
June 1, 2005, through August 31, 2005

Due date:
Tuesday, September 20, 2005

Include with Form ST-810

0606

Sales tax identification number [redacted]

Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority) [redacted]

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 x Tax rate	= Column F Sales tax (D x E)
PART 1 — Nassau County					
Outside city of Long Beach	Food and drink; hotel/motel room occupancy	NA 8289	285028 .00	8⅝%	24583 63
City of Long Beach only	Food and drink; hotel/motel room occupancy	LO 8285	.00	8⅝%	
PART 2 — Niagara County					
Outside cities of Lockport and Niagara Falls	Food and drink	NI 2945	.00	8%	
	Hotel/motel room occupancy	NI 2966	.00	8%	
	Admissions, club dues, and cabaret charges	NI 2991	.00	8%	
City of Lockport only	Food and drink	LO 9228	.00	8%	
	Hotel/motel room occupancy	LO 9229	.00	8%	
	Admissions, club dues, and cabaret charges	LO 9230	.00	8%	
City of Niagara Falls only	Food and drink	NI 9216	45,667 .00	8%	3 65339
	Hotel/motel room occupancy	NI 9215	.00	8%	
	Admissions, club dues, and cabaret charges	NI 9214	.00	8%	
Column totals (Parts 1 and 2):			330695 .00		28237 02

▲ 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.

ST-810

Insert Form ST-810.2 inside Form ST-810

[ST-810.2 08/05 01/02 8]

[redacted]

2nd Quarter

New York State Department of Taxation and Finance

Sales and Use Tax PrompTax Payments

Quarterly Schedule P for Part-Quarterly Filers

File as an attachment to Form ST-810

Include with Form ST-810

For tax period:
June 1, 2005, through August 31, 2005

Due date:
Tuesday, September 20, 2005

0606

Sales tax identification number	Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)
[redacted]	[redacted]

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 5/23/05 through 5/31/05	1a 75,138.84		
	1b 6/1/05 through 6/22/05		1b 97201.12	
July	2a 6/23/05 through 6/30/05		2a 44957 18	
	2b 7/1/05 through 7/22/05		2b 97201 12	
August	3a 7/23/05 through 7/31/05		3a 64714 79	
	3b 8/1/05 through 8/22/05		3b 97201 12	
	4 Total current quarter prepayments (add lines 1b through 3b)		4 401275 33	

▲ 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 8/23/05 through 8/31/05 (from Form ST-810, Step 8, Total amount due) — 5 79500 61

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

Note: Do not pay this amount with your return. Include this amount as the 8/23/05 through 8/31/05 portion of your PrompTax payment due in September. If the total amount due is an overpayment, enter 0 in box 5. You may either claim a credit for this overpayment on your next return or apply for a refund (see instructions on back).

STOP

Form ST-810, including Form ST-810.6, must be filed by the due date identified at the top of this schedule. Do not delay filing your return even if your next PrompTax payment has not yet been remitted. For more information, see Form ST-810.I, Instructions for Form ST-810.

ST-810

Insert Form ST-810.6 inside Form ST-810

[ST-810.6 08/05 01/02 4]

SAMPLE 1

ESTATE TAX

[redacted]

For office use only

E0600018698

New York State Department of Taxation and Finance

New York State Estate Tax Return [redacted] ET-706

(7/05)

For an estate of an individual who died on or after February 1, 2000 and before January 1, 2006

Check here if this is an amended return ☐

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

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

Employer identification number (EIN) of the **estate** ☐ | Name and EIN of any **trusts** created or funded by the will

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

Surrogate's court – If a proceeding for probate or administration has commenced in a surrogate's court in New York State, enter county. Queens County

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

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

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

If releases of lien are needed, attach Form(s) ET-117 *(see instructions)* and enter the number of counties here 1

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

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

b	**Federal taxable estate for New York** *(from page 3, Schedule A, line 26, or page 4, Schedule B, line 41)*		1,041,998 07
c	**Gross federal estate tax** *(from page 3, Schedule A, line 31, or page 4, Schedule B, line 46)*		363,019 21
Tax computation 1	Credit for state death taxes ***(from page 3, Schedule A, line 36, or page 4, Schedule B, line 49)***	1.	17,219 21
2	If there is property outside New York State that is included in the federal gross estate, see instructions; otherwise enter ***0*** here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8	2.	0 00
3	**Residents** enter amount from page 2, Sch. 1, line 14; **Nonresidents** enter amount from page 2, Sch. 2, line 19	3.	0 00
4	Total gross estate, less exclusion, for New York State *(from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)*	4.	1,113,013 34
5	Divide line 3 by line 4 *(round the result to the fourth decimal place).* The result should not be greater than 1.0	5.	0
6	Multiply the amount on line 1 by the decimal on line 5 *(round to nearest cent)* [redacted]	6.	0 00
7	Enter the lesser of line 2 or line 6, if any; otherwise enter ***0***	7.	0 00
8	New York State estate tax *(subtract the amount on line 7 from the amount on line 1)* [redacted]	8.	17,219 21
9	Prior tax payments to New York, if any *(attach a schedule of dates and amounts)*	9.	0 00
10	If line 9 is less than line 8, subtract line 9 from line 8. This is the **amount you** [redacted]	10.	17,219 21
11	If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be refunded to you	11.	

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

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am *(check all that apply)*: ☒ an attorney; ☐ a certified public accountant; ☐ an enrolled agent; and/or ☐ a public accountant enrolled with the New York State Education Department.

Signature of attorney or authorized representative [redacted]	Date [redacted]

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

[redacted]	Date	Signature of co-executor	Date [redacted]
Sig[redacted]			Date [redacted]
Address [redacted]	City	State	ZIP code

Schedule 1 — Resident

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

Item number	Description	Value
		0 00

12	Total value of property listed above	12.	0 00
13	Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under NYS Tax Law section 957, if any *(see instructions)*	13.	0 00
14	Subtract line 13 from line 12; enter the result here and on line 3 on the front page of this form	14.	0 00

Schedule 2 — Nonresident

15	Federal gross estate for New York State *(from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)*	15.	0 00

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

Item number	Description	Value
		0 00

16	Total value of property listed above	16.	0 00
17	Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under NYS Tax Law section 957, if any *(see instructions)*	17.	0 00
18	Add lines 16 and 17	18.	0 00
19	Subtract line 18 from line 15; enter the result here and on line 3 on the front page of this form	19.	0 00

Schedule 3 — Description of litigation or cause of action

In the area provided below, describe any litigation in which the decedent was a plaintiff, or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation (*see Form ET-706-I (7/05), page 2,* Litigation information).

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

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

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

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

Before completing Schedule A or B, see *Schedule A or B* on page 3 of Form ET-706-I.

Schedule A — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706

Note: References to lines on federal Form 706 are to the August 2004 version of that form.

20	Amount from federal Form 706, page 3, Part 5, line 10	20.	1,113,013 34
21	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, and the exclusion qualifies for New York State estate tax purposes, enter the amount from federal Form 706, page 3, Part 5, line 11	21.	0 00
22	Total gross estate, less exclusion, for New York State *(subtract line 21 from line 20; also enter this amount on line 4 on the front page of this form)*	22.	1,113,013 34
23	Total allowable deductions *(from federal Form 706, page 3, Part 5, line 22)*	23.	71,015 27
24	Family-owned business interest deduction elected for New York - **for dates of death after 2003 only** *(see instructions)*	24.	0 00
25	Total deductions *(add lines 23 and 24)*	25.	71,015 27
26	Federal taxable estate for New York State *(subtract line 25 from line 22; enter here and on item b on the front page of this form)*	26.	1,041,998 07
27	Adjusted taxable gifts *(from federal Form 706, page 1, Part 2, line 4)*	27.	0 00
28	Add lines 26 and 27	28.	1,041,998 07
29	Tentative tax on amount on line 28 *(from Table A on page 4 of this form)*	29.	363,019 21
30	Total federal gift tax payable *(from Line 30 worksheet below)*	30.	0 00
31	Gross federal estate tax *(subtract line 30 from line 29; enter here and on item c on the front page of this form)*	31.	363,019 21
32	Maximum unified credit *(see instructions)*	32.	345,800 00
33	Adjustment to unified credit *(from federal Form 706, page 1, Part 2, line 10)*, if any	33.	0 00
34	Allowable unified credit *(subtract line 33 from line 32)*	34.	345,800 00
35	Subtract line 34 from line 31 *(if zero or less, enter 0)*	35.	17,219 21
36	Amount of credit for state death taxes from Table B on page 4 of this form *(if more than the amount on line 35, enter the line 35 amount here and on line 1 on the front page of this form)*	36.	17,219 21

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

For dates of death after 2001, the maximum federal estate tax rates are reduced. Since the prior rate schedule (Table A on page 4) is used to calculate the New York State estate tax, the recalculation of the amount on federal Form 706 (8/04), page 1, Part 2, line 7, may result in a larger amount reportable on line 30 of Schedule A. A larger amount on line 30 results in a lower gross tax on line 31 and possibly a lower New York State estate tax overall.

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

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

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

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

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

Note: For columns a, b, and c, and lines 2 and 4, enter amounts from federal *Instructions for Form 706 (8/04)*, page 5, Line 7 Worksheet.

a Calendar year or calendar quarter	b Total taxable gifts for prior periods *(from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet, column b)*	c Taxable gifts for this period *(from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet, column c)*	d Tax payable using Table A *(see page 4 of this form)*	e Unused unified credit (applicable credit amount for this period) *(see instructions above)*	f Tax payable for this period *(subtract column e from column d)*
Total pre-1977 taxable gifts *(from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet, column b)*					

1	Total gift taxes payable on gifts made after 1976 *(combine the amounts in column f)*	1.	
2	Gift taxes paid by the decedent on gifts that qualify for special treatment *(from federal Instructions for Form 706 (8/04), page 5, line 2, Line 7 Worksheet)*	2.	
3	Subtract line 2 from line 1	3.	
4	Gift tax paid by decedent's spouse on split gifts included on federal Form 706, Schedule G *(from federal Instructions for Form 706 (8/04), page 5, line 4, Line 7 Worksheet)*	4.	
5	Add lines 3 and 4 *(enter here and on Schedule A, line 30, above)*	5.	

Schedule B — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706-NA

Note: References to lines on federal Form 706-NA are to the January 2003 version.

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

Table A — Unified rate schedule

If the taxable amount is:

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

Table B worksheet

Federal adjusted taxable estate for New York State

1.	Federal taxable estate for New York State *(from Schedule A, line 26, or Schedule B, line 41)*	1. $
2.	Adjustment	2. 60,000
3.	Federal adjusted taxable estate for New York State *(subtract line 2 from line 1)*	3.

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

Table B — Computation of maximum credit for state death taxes

(based on federal adjusted taxable estate for New York State computed using the worksheet above)

If amount from Table B worksheet, line 3 is:

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

[redacted]

[redacted]

[redacted] (NJ & NY)

[redacted] (NJ & NY)

[redacted] (NJ & NY)

[redacted] (NJ & NY)

[redacted] (NJ & NY)

[redacted] (NJ)

[redacted] (NJ & NY)

November 8, 2006

Via Certified Mail – R.R.R.
NYS Estate Tax
Processing Center
P.O. Box 5556
New York, NY 10087-5556

Re: Estate of [redacted]
County of Residence: [redacted]
Date of Death [redacted]
Social Security Number: [redacted]

Dear Sir or Madam:

On behalf of [redacted], the Executrix of the Estate of [redacted], we are enclosing herewith the following:

1. New York State Department of Taxation and Finance Form ET-706, "New York State Estate tax Return" for the above referenced decedent;

2. New York State Department of Taxation and Finance Form ET-117, "Release of Lien of Estate Tax" for the decedent's real property;

3. Check in the amount of $17,219.21 in full payment of the Estate tax due;

4. Copy of death certificate;

5. Copy of Letters Testamentary;

6. Copy of Last Will and Testament;

7. Copy of 2006 IRS Form 706, "United States Estate (and Generation-Skipping Transfer) Tax Return" with corresponding exhibits for the above referenced decedent.

[redacted]

[redacted]

Kindly acknowledge receipt of this filing by marking the enclosed copy of this letter "RECEIVED" and returning it to the undersigned in the enclosed self-addressed, stamped envelope.

Please address any inquiries to the undersigned.

Thank you for your prompt attention to this matter.

Very truly yours,

[redacted]

DME:sa
Enclosures
cc: [redacted]

[redacted]

FACE OF DOCUMENT CONTAINS A MUL[redacted]OLORED VOID PANTOGRAPH AND MICROP[redacted] BORDER. THIS DOCUMENT ALSO HAS INVISIBLE FLUORESCENT FIBERS, [redacted]RTIFICIAL WATERMARK ON BACK, AND A CH[redacted]ICAL REACTIVE VOID FEATURE.

C20 (Rev. 4/05)

SURROGATE'S COURT OF THE STATE OF NEW YORK
QUEENS COUNTY

File #: [redacted]

CERTIFICATE OF APPOINTMENT OF EXECUTOR(S)

IT IS HEREBY CERTIFIED that Letters in the estate of the Decedent named below have been granted by this court, as follows:

Name of Decedent: [redacted] Date of Death: [redacted]

Domicile of Decedent: **Queens County**

Fiduciary Appointed: [redacted]

Mailing Address: [redacted]

Type of Letters Issued: **LETTERS TESTAMENTARY**

Letters Issued On: [redacted]

Limitations: **NONE**

and such Letters are unrevoked and in full force as of this date.

Dated: [redacted]

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of the Queens Surrogate's Court at Jamaica, New York.

WITNESS, Hon. Robert L Nahman, Judge of the Queens Surrogate's Court.

Alicemarie E. Rice

Alicemarie Rice, Chief Clerk
Queens Surrogate's Court

This Certificate is Not Valid Without the Raised Seal of the Queens County Surrogate's Court

FACE OF DOCUMENT CONTAINS A MUL[illegible]OLORED VOID PANTOGRAPH AND MICROPI[illegible] BORDER. THIS DOCUMENT ALSO HAS INVISIBLE FLUORESCENT FIBERS. . .RTIFICIAL WATERMARK ON BACK. AND A CH[illegible]MICAL REACTIVE VOID FEATURE.

C20 (Rev. 4/05)

SURROGATE'S COURT OF THE STATE OF NEW YORK
QUEENS COUNTY

File #: [redacted]

CERTIFICATE OF APPOINTMENT OF EXECUTOR(S)

IT IS HEREBY CERTIFIED that Letters in the estate of the Decedent named below have been granted by this court, as follows:

Name of Decedent: [redacted]

Date of Death: [redacted]6

Domicile of Decedent: **Queens County**

Fiduciary Appointed: [redacted]

Mailing Address: [redacted]

Type of Letters Issued: **LETTERS TESTAMENTARY**

Letters Issued On: [redacted]

Limitations: **NONE**

and such Letters are unrevoked and in full force as of this date.

Dated: [redacted]

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of the Queens Surrogate's Court at Jamaica, New York.

WITNESS, Hon. Robert L Nahman, Judge of the Queens Surrogate's Court.

Alicemarie E. Rice

Alicemarie Rice, Chief Clerk
Queens Surrogate's Court

This Certificate is Not Valid Without the Raised Seal of the Queens County Surrogate's Court

THE CITY OF NEW YORK
VITAL RECORDS CERTIFICATE

DEATH TRANSCRIPT

[redacted]

DATE FILED
NEW YORK CITY DEPARTMENT OF HEALTH AND MENTAL HYGIENE
2/27/2006 8:56:26 AM

THE CITY OF NEW YORK – DEPARTMENT OF HEALTH AND MENTAL HYGIENE

CERTIFICATE OF DEATH

Certificate No. [redacted]

1. DECEDENT'S LEGAL NAME [redacted] (First Name) (Middle Name) (Last Name)

MEDICAL CERTIFICATE OF DEATH (To be filled in by the Physician)

Place of Death: 2a. New York City; 2b. Borough: QUEENS

2c. Type of Place: 1 ☐ Hospital Inpatient; 2 ☐ Emergency Dept./Outpatient; 3 ☐ Dead on Arrival; 4 ☒ Nursing Home/Long Term Care Facility; 5 ☐ Hospice Facility; 6 ☐ Decedent's Residence; 7 ☐ Other Specify

2d. Name of hospital or other facility (if not facility, street address): [redacted]

Date and Time of Death: 3a. (Month) (Day) (Year-yyyy): [redacted]

3b. Time: 10:05 ☒ AM ☐ PM

4. Sex: Female

5. Date last attended by a Physician: mm dd yyyy [redacted]

6. Certifier: I certify that death occurred at the time, date and place indicated and that to the best of my knowledge traumatic injury or poisoning DID NOT play any part in causing death, and that death did not occur in any unusual manner and was due entirely to NATURAL CAUSES. See instructions on reverse of certificate.

Name of Physician: SANJAY LODHA (Type or Print)
Address: 45-62 Parsons Blvd FLUSHING NY 11355
Signature: Sanjay Lodha D.O. M.D.
License No.: 224264
Date: [redacted]

PERSONAL PARTICULARS (To be filled in by Funeral Director or, in case of City Burial, by Physician)

7a. Usual Residence State: [redacted]
7b. County: [redacted]
7c. City or Town: [redacted]
7d. Street and Number Apt. No. ZIP Code: [redacted]
7e. Inside City Limits? 1 ☒ Yes 2 ☐ No

8. Date of Birth (Month) (Day) (Year-yyyy): [redacted]
9. Age at last birthday (years): [redacted]
Under 1 Year: Months 2 Days 3
Under 1 Day: Hours 4 Minutes 5
10. Social Security No.: [redacted]

11a. Usual Occupation (Type of work done during most of working life. Do not use "retired"): Administration
11b. Kind of business or industry: Pfieser Company
12. Aliases or AKAs:

13. Birthplace (City & State or Foreign Country): Brooklyn, NY

14. Education (Check the box that best describes the highest degree or level of school completed at the time of death)
1 ☐ 8th grade or less; none
2 ☐ 9th – 12th grade; no diploma
3 ☒ High school graduate or GED
4 ☐ Some college credit, but no degree
5 ☐ Associate degree (e.g., AA, AS)
6 ☐ Bachelor's degree (e.g., BA, AB, BS)
7 ☐ Master's degree (e.g., MA, MS, MEng, MEd, MSW, MBA)
8 ☐ Doctorate (e.g., PhD, EdD) or Professional degree (e.g., MD, DDS, DVM, LLB, JD)

15. Ever in U.S. Armed Forces? 1 ☐ Yes 2 ☒ No

16. Marital Status at Time of Death: 1 ☐ Married; 2 ☐ Divorced; 3 ☐ Married, but separated; 4 ☐ Never married; 5 ☒ Widowed; 6 ☐ Unknown

17. Surviving Spouse's Name (If wife, name prior to first marriage) (First, Middle, Last):

18. Father's Name (First, Middle, Last): [redacted]

19. Mother's Maiden Name (Prior to first marriage) (First, Middle, Last): [redacted]

20a. Informant's Name: [redacted]
20b. Relationship to Decedent: [redacted]
20c. Address (Street and Number Apt. No. City & State ZIP Code): [redacted]

21a. Method of Disposition: 1 ☒ Burial; 2 ☐ Cremation; 3 ☐ Entombment; 4 ☐ City Cemetery; 5 ☐ Other Specify
21b. Place of Disposition (Name of cemetery, crematory, other place): [redacted]
21c. Location of Disposition (City & State or Foreign Country): [redacted]
21d. Date of Disposition mm dd yyyy: [redacted]

22a. Funeral Establishment: [redacted]
22b. Address (Street and Number City & State ZIP Code): [redacted]

VR 15 (Rev. 11/04)

This is to certify that the foregoing is a true copy of a record on file in the Department of Health and Mental Hygiene. The Department of Health and Mental Hygiene does not certify to the truth of the statements made thereon, as no inquiry as to the facts has been provided by law.

Steven P. Schwartz, Ph.D., City Registrar

Do not accept this transcript unless it bears the security features listed on the back. Reproduction or alteration of this transcript is prohibited by §3.21 of the New York City Health Code if the purpose is the evasion or violation of any provision of the Health Code or any other law.

DATE ISSUED [redacted]

DOCUMENT No. V103548

THE CITY OF NEW YORK

VITAL RECORDS CERTIFICATE

DEATH TRANSCRIPT

[redacted]

DATE FILED
NEW YORK CITY DEPARTMENT OF HEALTH AND MENTAL HYGIENE
2/27/2006 8:56:26 AM

THE CITY OF NEW YORK – DEPARTMENT OF HEALTH AND MENTAL HYGIENE

CERTIFICATE OF DEATH

Certificate No. [redacted]

1. DECEDENT'S LEGAL NAME [redacted] (First Name) [redacted] (Middle Name) [redacted] (Last Name)

MEDICAL CERTIFICATE OF DEATH (To be filled in by the Physician)

Place of Death: 2a. New York City; 2b. Borough: QUEENS

2c. Type of Place: 1 ☐ Hospital Inpatient; 2 ☐ Emergency Dept./Outpatient; 3 ☐ Dead on Arrival; 4 ☒ Nursing Home/Long Term Care Facility; 5 ☐ Hospice Facility; 6 ☐ Decedent's Residence; 7 ☐ Other Specify

2d. Name of hospital or other facility (if not facility, street address): [redacted]

Date and Time of Death: 3a. (Month) (Day) (Year-yyyy): [redacted]

3b. Time: 10:05 ☒ AM ☐ PM

4. Sex: Female

5. Date last attended by a Physician: mm dd yyyy [redacted]

6. Certifier: I certify that death occurred at the time, date and place indicated and that to the best of my knowledge traumatic injury or poisoning DID NOT play any part in causing death, and that death did not occur in any unusual manner and was due entirely to NATURAL CAUSES. **See instructions on reverse of certificate.**

Name of Physician: SANJAY LODHA (Type or Print)

Address: 45-62 Parsons Blvd FLUSHING NY 11355

Signature: Sanjay Lodha D.O. M.D.

License No.: 224264

Date: [redacted]

PERSONAL PARTICULARS (To be filled in by Funeral Director or, in case of City Burial, by Physician)

7a. Usual Residence State: [redacted]

7b. County: [redacted]

7c. City or Town: [redacted]

7d. Street and Number: [redacted] Apt. No. ZIP Code

7e. Inside City Limits? 1 ☒ Yes 2 ☐ No

8. Date of Birth (Month) (Day) (Year-yyyy): [redacted]

9. Age at last birthday (years): [redacted]

Under 1 Year: Months 2 / Days 3

Under 1 Day: Hours 4 / Minutes 5

10. Social Security No.: [redacted]

11a. Usual Occupation (Type of work done during most of working life. Do not use "retired"): Administration

11b. Kind of business or industry: Pfieser Company

12. Aliases or AKAs

13. Birthplace (City & State or Foreign Country): Brooklyn, NY

14. Education (Check the box that best describes the highest degree or level of school completed at the time of death)
1 ☐ 8th grade or less; none
2 ☐ 9th – 12th grade; no diploma
3 ☒ High school graduate or GED
4 ☐ Some college credit, but no degree
5 ☐ Associate degree (e.g., AA, AS)
6 ☐ Bachelor's degree (e.g., BA, AB, BS)
7 ☐ Master's degree (e.g., MA, MS, MEng, MEd, MSW, MBA)
8 ☐ Doctorate (e.g., PhD, EdD) or Professional degree (e.g., MD, DDS, DVM, LLB, JD)

15. Ever in U.S. Armed Forces? 1 ☐ Yes 2 ☒ No

16. Marital Status at Time of Death: 1 ☐ Married; 2 ☐ Divorced; 3 ☐ Married, but separated; 4 ☐ Never married; 5 ☒ Widowed; 5 ☐ Unknown

17. Surviving Spouse's Name (If wife, name prior to first marriage) (First, Middle, Last)

18. Father's Name (First, Middle, Last): [redacted]

19. Mother's Maiden Name (Prior to first marriage) (First, Middle, Last): [redacted]

20a. Informant's Name: [redacted]

20b. Relationship to Decedent: [redacted]

20c. Address (Street and Number Apt. No. City & State ZIP Code): [redacted]

21a. Method of Disposition: 1 ☒ Burial; 2 ☐ Cremation; 3 ☐ Entombment; 4 ☐ City Cemetery; 5 ☐ Other Specify

21b. Place of Disposition (Name of cemetery, crematory, other place): [redacted]

21c. Location of Disposition (City & State or Foreign Country): [redacted]

21d. Date of Disposition mm dd yyyy: [redacted]

22a. Funeral Establishment: [redacted]

22b. Address (Street and Number City & State ZIP Code): [redacted]

VR 15 (Rev. 11/04)

This is to certify that the foregoing is a true copy of a record on file in the Department of Health and Mental Hygiene. The Department of Health and Mental Hygiene does not certify to the truth of the statements made thereon, as no inquiry as to the facts has been provided by law.

Steven P. Schwartz

Steven P. Schwartz, Ph.D., City Registrar

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DATE ISSUED [redacted]

DOCUMENT No. V103548

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

New York State Department of Taxation and Finance

Release of Lien of Estate Tax

Real property or cooperative apartment

ET-117 (2/05)

A completed Form ET-117 must be mailed with one of the following forms to the address shown on *that* form: Form ET-706, Form ET-90, Form ET-85, Form ET-30, Form TT-385, or Form TT-102. There is no fee for a release of lien.

Name
Address
City, state, ZIP code

Type or print the name and mailing address of the person to whom this form should be returned.

Estate of	
Date of death	County of residence at time of death*

* If the decedent was not a resident of New York State at the time of death, enter *nonresident*.

Complete this section for real property. You may list up to two parcels in the same county; use a separate Form ET-117 for each county. File the validated release of lien with the county clerk or commissioner of deeds.

The book of deeds or liber number, page number, and map number are shown on the recorded deed. The section, block, and lot numbers are shown on the property tax bills.

Book of deeds or liber number	At page number	Map number	
Section number	Block number	Lot number	
Property address	Street or road	City, town, or village	County
Book of deeds or liber number	At page number	Map number	
Section number	Block number	Lot number	
Property address	Street or road	City, town, or village	County

Complete this section for cooperative apartments. If you entered real property above, do not complete this section; use a separate Form ET-117.

Also, you must use a separate Form ET-117 for each cooperative corporation and purchaser. Give the validated release of lien to the purchaser.

Name of cooperative corporation			
Address of cooperative apartment	Apartment number(s)	Street or road	
City, town, or village	State	County	ZIP code
Number of shares associated with proprietary lease for apartment(s) listed above			

Pursuant to the provisions of section 249-bb or section 982(c) of the Tax Law, the lien (if any) of the estate tax imposed by Article 10-C or Article 26 of the Tax Law is hereby released with respect to the property described above.

Date	Deputy commissioner

This release is not valid unless the state seal is affixed by the Tax Department to the right of the property description. Each completed description requires a separate seal.

SAMPLE 2

ESTATE TAX

[redacted]

For office use only

E06000186694

New York State Department of Taxation and Finance

New York State Estate Tax Return ET-706

(9/04)

For an estate of an individual who died on or after February 1, 2000 and before January 1, 2005

Check here if this is an amended return ☐

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

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

City, village, or post office	State	ZIP code	County of residence
[redacted]			Kings

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

Employer identification number (EIN) of the **estate** [redacted]

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

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

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

Attorney's or authorized representative's last name	First name	MI	Executor's last name	First name	MI
[redacted]			see attached		

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

Address of attorney or authorized representative	Address of executor
[redacted]	

City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code
[redacted]					

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

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

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

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

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

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

b Federal taxable estate for New York *(from page 3, Schedule A, line 26, or page 4, Schedule B, line 41)* 1,160,613 36

c Gross federal estate tax *(from page 3, Schedule A, line 31, or page 4, Schedule B, line 46)* 537,573 74

Tax computation

1	Credit for state death taxes *(from page 3, Schedule A, line 36, or page 4, Schedule B, line 49)*	1.	42,679 26
2	If there is property outside New York State that is included in the federal gross estate, see instructions; otherwise enter *0* here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8	2.	
3	**Residents** enter amount from page 2, Sch. 1, line 14; **Nonresidents** enter amount from page 2, Sch. 2, line 19	3.	
4	Total gross estate, less exclusion, for New York State *(from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)*	4.	2,402,885 35
5	Divide line 3 by line 4 *(round the result to the fourth decimal place).* The result should not be greater than 1.0	5.	0.0000
6	Multiply the amount on line 1 by the decimal on line 5 *(round to nearest cents)*	6.	0 00
7	Enter the lesser of line 2 or line 6, if any; otherwise enter *0*	7.	0 00
8	New York State estate tax *(subtract the amount on line 7 from the amount on line 1)*	8.	42,679 26
9	Prior tax payments to New York, if any *(attach a schedule of dates and amounts)*	9.	40,000
10	If line 9 is less than line 8, subtract line 9 from line 8. This is the **amount you owe**	10.	2,679 26
11	If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount	11.	0 00

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

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

☑ an attorney; ☐ a certified public accountant; ☐ an enrolled agent; and/or ☐ a public accountant enrolled with the New York State Education Department.

Signature of attorney or authorized representative	Date
[redacted]	8/10/06

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

Signature of executor	Date
[redacted]	8/10/06

STF-NY41090F 1

Schedule 1 — Resident

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

Item number	Description	Value

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

Schedule 2 — Nonresident

15 Federal gross estate for New York State *(from page 3, Schedule A, line 22, or page 4, Schedule B, line 49)*	15.	

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

Item number	Description	Value

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

Schedule 3 — Description of litigation or cause of action

In the area provided below, describe any litigation in which the decedent was a plaintiff, or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation (*see Form ET-706-I (7/04), page 3,* Litigation information).

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

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

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

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

Before completing Schedule A or B, see *Schedule A or B* on page 3 of Form ET-706-I.

Schedule A — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706

Note: References to lines on federal Form 706 are to the August 2004 version of that form.

20	Amount from federal Form 706, page 3, Part 5, line 10	20.	2,402,885 35
21	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, and the exclusion qualifies for New York State estate tax purposes, enter the amount from federal Form 706, page 3, Part 5, line 11	21.	
22	Total gross estate, less exclusion, for New York State *(subtract line 21 from line 20; also enter this amount on line 4 on the front page of this form)*	22.	2,402,885 35
23	Total allowable deductions *(from federal Form 706, page 3, Part 5, line 22)*	23.	1,242,271 99
24	Family-owned business interest deduction elected for New York - **for dates of death after 2003 only** *(see instructions)*	24.	
25	Total deductions *(add lines 23 and 24)*	25.	1,242,271 99
26	Federal taxable estate for New York State *(subtract line 25 from line 22; enter here and on item b on the front page of this form)*	26.	1,160,613 36
27	Adjusted taxable gifts *(from federal Form 706, page 1, Part 2, line 4)*	27.	297,000 00
28	Add lines 26 and 27	28.	1,457,613 36
29	Tentative tax on amount on line 28 *(from Table A on page 4 of this form)*	29.	537,573 74
30	Total federal gift tax payable *(from Line 30 worksheet below)*	30.	
31	Gross federal estate tax *(subtract line 30 from line 29; enter here and on item c on the front page of this form)*	31.	537,573 74
32	Maximum unified credit *(see instructions)*	32.	345,800 00
33	Adjustment to unified credit *(from federal Form 706, page 1, Part 2, line 10)*, if any	33.	
34	Allowable unified credit *(subtract line 33 from line 32)*	34.	345,800 00
35	Subtract line 34 from line 31 *(if zero or less, enter 0)*	35.	191,773 74
36	Amount of credit for state death taxes from Table B on page 4 of this form *(if more than the amount on line 35, enter the line 35 amount here and on line 1 on the front page of this form)*	36.	42,679 26

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

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

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

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

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

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

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

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

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

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

Schedule B — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706-NA **Note:** References to lines on federal Form 706-NA are to the January 2003 version.

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

Table A — Unified rate schedule

A Taxable amount over	B Taxable amount not over	C Tax on amount in column A	D Rates of tax on excess over amount in column A
			(Percent)
0	$10,000	0	18
$10,000	20,000	$1,800	20
20,000	40,000	3,800	22
40,000	60,000	8,200	24
60,000	80,000	13,000	26
80,000	100,000	18,200	28
100,000	150,000	23,800	30
150,000	250,000	38,800	32
250,000	500,000	70,800	34
500,000	750,000	155,800	37
750,000	1,000,000	248,300	39
1,000,000	1,250,000	345,800	41
1,250,000	1,500,000	448,300	43
1,500,000	2,000,000	555,800	45
2,000,000	2,500,000	780,800	49
2,500,000	3,000,000	1,025,800	53
3,000,000	10,000,000	1,290,800	55
10,000,000	17,184,000	5,140,800	60
17,184,000	- - - - - - - -	9,451,200	55

Table B worksheet

Federal adjusted taxable estate for New York State		
1. Federal taxable estate for New York State *(from Schedule A, line 26, or Schedule B, line 41)*	1.	$60,613.36
2. Adjustment	2.	60,000
3. Federal adjusted taxable estate for New York State *(subtract line 2 from line 1)*	3.	100,613.36

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

Table B — Computation of maximum credit for state death taxes

(based on federal adjusted taxable estate for New York State computed using the worksheet above)

1 Adjusted taxable estate equal to or more than	2 Adjusted taxable estate less than	3 Credit on amount in column 1	4 Rate of credit on excess over amount in column 1	1 Adjusted taxable estate equal to or more than	2 Adjusted taxable estate less than	3 Credit on amount in column 1	4 Rate of credit on excess over amount in column 1
			(Percent)				(Percent)
0	$ 40,000	0	None	2,040,000	2,540,000	106,800	8.0
$ 40,000	90,000	0	0.8	2,540,000	3,040,000	146,800	8.8
90,000	140,000	$ 400	1.6	3,040,000	3,540,000	190,800	9.6
140,000	240,000	1,200	2.4	3,540,000	4,040,000	238,800	10.4
240,000	440,000	3,600	3.2	4,040,000	5,040,000	290,800	11.2
440,000	640,000	10,000	4.0	5,040,000	6,040,000	402,800	12.0
640,000	840,000	18,000	4.8	6,040,000	7,040,000	522,800	12.8
840,000	1,040,000	27,600	5.6	7,040,000	8,040,000	650,800	13.6
1,040,000	1,540,000	38,800	6.4	8,040,000	9,040,000	786,800	14.4
1,540,000	2,040,000	70,800	7.2	9,040,000	10,040,000	930,800	15.2
				10,040,000	- - - - - - - -	1,082,800	16.0

For office use only

New York State Department of Taxation and Finance

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

ET-133

(5/04)

COPY

Decedent's last name	First name	Middle initial	Social security number
[redacted]			[redacted]

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

City, village, or post office	State	ZIP code	County of residence
[redacted]			Kings

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

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

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

Executor's last name	First name	Middle initial
see attached		

In care of *(firm's name)*

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

Address of attorney or authorized representative	Address of executor
[redacted]	

City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code
[redacted]					

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

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

Extension date requested — month day year: 2/23/2006

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

Extension date requested — month day year:

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

Additional information required to file accurate return.

Computation

1	Estimated value of federal gross estate for New York *(include all property, wherever located)*	1.	1,083,000 00
2	Estimated deductions *(see instructions for federal Form 706)*	2.	
3	Estimated federal taxable estate for New York *(subtract line 2 from line 1)*	3.	1,083,000 00
4	Estimated net estate tax for New York	4.	40,000
5	Amount previously remitted, if any	5.	
6	Amount remitted with this form, if any *(make check or money order payable to* **Commissioner of Taxation and Finance** *and attach to this form)*	6.	40,000

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

Signature [redacted] Date

STF NY40570F

THE CITY OF NEW YORK
VITAL RECORDS CERTIFICATE

DEATH TRANSCRIPT

[redacted]

DATE FILED 11/24/2004 11:29:52 AM

NEW YORK CITY DEPARTMENT OF HEALTH AND MENTAL HYGIENE

THE CITY OF NEW YORK - DEPARTMENT OF HEALTH AND MENTAL HYGIENE

CERTIFICATE OF DEATH Certificate No. [redacted]

1. DECEDENT'S LEGAL NAME [redacted] (First Name) (Middle Name) [redacted] (Last Name)

MEDICAL CERTIFICATE OF DEATH (To be filled in by the OCME)

Place Of Death: 2a. New York City; 2b. Borough: Brooklyn	2c. Type of Place: 1 ☐ Hospital inpatient; 2 ☒ Emergency Dept./Outpatient; 3 ☐ Dead on Arrival; 4 ☐ Nursing Home/Long Term Care Facility; 5 ☐ Hospice Facility; 6 ☐ Decedent's Residence; 7 ☐ Other Specify	2d. Name of hospital or other facility (if not facility, street address): Maimonides Medical Center	
Date and Time of Death or Found Dead: 3a. [redacted] (Month) (Day) (Year-yyyy)	3b. Time: 5:50 ☐ AM ☒ PM	4. Sex: Female	5. OCME Case No: [redacted]

6. CAUSE OF DEATH

PART I

a. Immediate cause: Multiple Blunt Impact Injuries

b. Due to or as a consequence of:

c. Due to or as a consequence of:

APPROXIMATE INTERVAL ONSET TO DEATH

PART II: Other significant conditions contributing to death but not resulting in the underlying cause given in Part I. Include operation information.

7a. Injury Date (mm dd yyyy): [redacted]	7b. Time: 1:30 ☐ AM ☒ PM	7c. At Work: 1 ☐ Yes 2 ☒ No	7d. Place of Injury: [redacted]	7e. Location: [redacted]

7f. How Injury Occurred: Pedestrian Struck By Motor Vehicle

7g. If Transportation Injury Specify: ☐ Driver/Operator ☒ Pedestrian ☐ Passenger ☐ Other Specify	8. Manner of Death: ☐ Pending further study ☐ Natural ☐ Homicide ☒ Accident ☐ Suicide ☐ Undetermined	9. Autopsy: ☐ Yes ☒ No Autopsy Pursuant to Law ☐ No Autopsy	10. On the basis of examination and/or investigation, in my opinion, death occurred due to the causes and manner as stated. Certifier Signature: [signature] M.D. Date: Nov 24th, 2004. Certifier Name (Print): Marie Nacajoux, Deputy Chief Medical Examiner

PERSONAL PARTICULARS (To be filled in by Funeral Director or, in case of City Burial, by OCME)

11a. Usual Residence State: [redacted]	11b. County: [redacted]	11c. City or Town: [redacted]	11d. Street and Number: [redacted] Apt. No ZIP Code	11e. Inside City Limits? 1 ☒ Yes 2 ☐ No

12. Date of Birth (Month) (Day) (Year-yyyy): [redacted]	13. Age at last birthday (years): [redacted]	Under 1 Year: Months 2 / Days 3	Under 1 Day: Hours 4 / Minutes 5	14. Social Security No.: [redacted]

15a. Usual Occupation (Type of work done during most of working life. Do not use "retired"): HOUSEWIFE	15b. Kind of business or industry: OWN HOME	16. Aliases or AKAs

17. Birthplace (City & State or Foreign Country): ROUMANIA

18. Education (Check the box that best describes the highest degree or level of school completed at the time of death)
1 ☐ 8th grade or less, none; 2 ☐ 9th-12th grade, no diploma; 3 ☒ High school graduate or GED; 4 ☐ Some college credit, but no degree; 5 ☐ Associate degree (e.g., AA, AS); 6 ☐ Bachelor's degree (e.g., BA, AB, BS); 7 ☐ Master's degree (e.g., MA, MS, MEng, MEd, MSW, MBA); 8 ☐ Doctorate (e.g. PhD, EdD) or Professional degree (e.g., MD, DDS, DVM, LLB, JD)

19. Ever in U.S. Armed Forces? 1 ☐ Yes 2 ☒ No

20. Marital Status at Time of Death: 1 ☐ Married; 2 ☐ Divorced; 3 ☐ Married, but separated; 4 ☐ Never married; 5 ☒ Widowed; 6 ☐ Unknown

21. Surviving Spouse's Name (If wife, name prior to first marriage) (First, Middle, Last)

22. Father's Name (First, Middle, Last): [redacted]

23. Mother's Maiden Name (Prior to first marriage) (First, Middle, Last): [redacted]

24a. Informant's Name: [redacted]

24b. Relationship to Decedent: [redacted]

24c. Address (Street and Number Apt. No City & State ZIP Code): [redacted]

25a. Method of Disposition: 1 ☒ Burial; 2 ☐ Cremation; 3 ☐ Entombment; 4 ☐ City Cemetery; 5 ☐ Other Specify

25b. Place of Disposition (Name of cemetery, crematory, other place): [redacted]

25c. Location of Disposition (City & State or Foreign Country): [redacted]

25d. Date of Disposition mm dd yyyy: [redacted]

26a. Funeral Establishment: [redacted]

26b. Address (Street and Number City & State ZIP Code): [redacted]

VR 16 (Rev. 01/03)

This is to certify that the foregoing is a true copy of a record on file in the Department of Health and Mental Hygiene. The Department of Health and Mental Hygiene does not certify to the truth of the statements made thereon, as no inquiry as to the facts has been provided by law.

Steven P. Schwartz

Steven P. Schwartz, Ph.D., City Registrar

Do not accept this transcript unless it bears the security features listed on the back. Reproduction or alteration of this transcript is prohibited by §3.21 of the New York City Health Code if the purpose is the evasion or violation of any provision of the Health Code or any other law.

DATE ISSUED [redacted]

DOCUMENT No U652244

DEPARTMENT OF HEALTH AND MENTAL HYGIENE THE CITY OF NEW YORK 1625

[redacted]

[redacted]

* CERTIFICATE *

THE PEOPLE OF THE STATE OF NEW YORK

TO ALL TO WHOM THESE PRESENTS SHALL COME OR MAY CONCERN:

SEND GREETING

Know Ye, That we, having inspected the records of our Surrogate's Court in and for the County of Kings, do find that on the 19th day of January, 2005, by said Court,

LETTERS TESTAMENTARY

on the Estate of [redacted]

late of Brooklyn, NY deceased, were granted unto

[redacted] and [redacted] and [redacted]

the Executors named in the last Will and Testament of said deceased, and that it does not appear by said records that said letters have been revoked.

******************* RESTRICTION *******************

AND YOU ARE HEREBY RESTRAINED FROM COMPROMISING ANY RIGHT OF ACTION GRANTED TO YOU AS FIDUCIARY BY SPECIAL PROVISION OF LAW OR OTHERWISE AND FROM THE ENFORCEMENT OF ANY JUDGMENT RECOVERED THEREIN UNTIL THE FURTHER ORDER OF A COURT.

UPON COMMENCEMENT OF AN ACTION, THE FIDUCIARY OR THE ATTORNEY FOR THE FIDUCIARY SHALL NOTIFY THIS COURT OF THE INDEX NUMBER, COUNTY AND TITLE OF SAID ACTION WITHIN 30 DAYS. FAILURE TO DO SO MAY RESULT IN THE REVOCATION OF LETTERS.

******************* RESTRICTION *******************

IN TESTIMONY WHEREOF, we have caused the Seal of the Surrogate's Court of the County of Kings to be hereunto affixed.

WITNESS, Honorable ALBERT TOMEI, Justice of the Supreme Court and Acting Judge of the Surrogate's Court of our said County of Kings, at the Borough of Brooklyn, the 16th day of August, 2005.

* Seal *

Stephen Chepiga

Stephen Chepiga
Chief Clerk of the Surrogate's Court

THIS CERTIFICATE IS NOT VALID WITHOUT A RAISED SEAL OF THE COURT

[redacted]

November 13, 2006

CERTIFIED MAIL – RETURN RECEIPT REQUESTED
NYS Estate Tax Processing Center
P.O. Box 5556
New York, NY 10087-5556

Re: [redacted]

Dear Sir or Madam:

On behalf of the Executors of the Estate of [redacted] I am submitting herewith Form ET-706, New York State Estate Tax Return, along with a check in the amount of $2,679.26, in payment of the tax due.

Kindly acknowledge receipt of the foregoing by stamping and returning the copy of this letter in the enclosed self-addressed stamped envelope.

Very truly yours,

[redacted]

SAMPLE 3

ESTATE TAX

[redacted]

New York State Department of Taxation and Finance

New York State Estate Tax Return

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

ET-706

(4/06)

Check here if this is an amended return ☐

For office use only

E06600018695

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

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

City, village, or post office	State	ZIP code	County of residence
[redacted]		[redacted]	Queens

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

Employer identification number (EIN) of the estate	Name and EIN of any trusts created or funded by the will
[redacted]	

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

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

Attorney's or authorized representative's last name	First name	MI	Executor's last name	First name	MI
[redacted]			[redacted]		

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

Address of attorney or authorized representative	Address of executor
[redacted]	[redacted]

City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code
[redacted]			[redacted]	[redacted]	[redacted]

SSN or PTIN of attorney or authorized rep.	Telephone number	Social security number of executor	Telephone number
[redacted]	[redacted]	[redacted]	( ) -

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

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

If releases of lien are needed, attach Form(s) ET-117 *(see instructions)* and enter the number of counties here 0

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

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

b	**Taxable estate for NYS** *(from page 3, Schedule A, line 26, or page 4, Schedule B, line 43)*	2,097,275.91
c	**Gross federal estate tax for NYS** *(from page 3, Schedule A, line 31, or page 4, Schedule B, line 48)*	828,465.20

Tax computation

1	NYS credit for state death taxes *(from page 3, Schedule A, line 36, or page 4, Schedule B, line 51)*	1.	106,603.87
2	If there is property outside NYS that is included in the federal gross estate, see instructions; otherwise enter *0* here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8	2.	0.00
3	**Residents** enter amount from page 2, Sch. 1, line 14; **nonresidents** enter amount from page 2, Sch. 2, line 19	3.	0.00
4	Total gross estate, less exclusion, for NYS *(from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)*	4.	2,361,006.50
5	Divide line 3 by line 4 *(round the result to the fourth decimal place)*. The result should not be greater than 1.0	5.	0.0000
6	Multiply the amount on line 1 by the decimal on line 5 *(round to nearest cent)*	[redacted]	0.00
7	Enter the lesser of line 2 or line 6, if any; otherwise, enter *0*	7.	0.00
8	NYS estate tax *(subtract the amount on line 7 from the amount on line 1)*	[redacted]	106,603.87
9	Prior tax payments to NYS, if any *(attach a schedule of dates and amounts)*	9.	106,475.64
10	If line 9 is less than line 8, subtract line 9 from line 8. This is the amount you owe	[redacted]	128.23
11	If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be refunded to you	11.	0.00

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

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

☒ an attorney ☐ a certified public accountant ☐ an enrolled agent ☐ a public accountant enrolled with the NYS Education Department

Signature of attorney or authorized representative	Date

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

Signature of executor	Date	Signature of coexecutor	Date
[redacted]		[redacted]	

Print name of preparer other than above	

Address of preparer	State	ZIP code
[redacted]		

6R3511.1.000

Schedule 1 - Resident

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

Item number	Description	Value

12	Total value of property listed above	12.	0.00
13	Property subject to a limited power of appointment created before September 1, 1930, includable in the NYS gross estate under NYS Tax Law section 957, if any *(see instructions)*	13.	0.00
14	Subtract line 13 from line 12; enter the result here and on line 3 on the front page of this form	14.	0.00

Schedule 2 - Nonresident

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

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

Item number	Description	Value

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

Schedule 3 - Description of litigation or cause of action

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

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

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

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

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

THO

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

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

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

20	Amount from federal Form 706, page 3, Part 5, line 10	20.	2,361,006.50
21	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, and the exclusion qualifies for NYS estate tax purposes, enter the amount from federal Form 706, page 3, Part 5, line 11	21.	0.00
22	Total gross estate, less exclusion, for NYS *(subtract line 21 from line 20; also enter this amount on line 4 on the front page of this form)*	22.	2,361,006.50
23	Total allowable federal deductions *(from federal Form 706, page 1, Part 2, line 2)*	23.	263,730.59
24	Family-owned business interest deduction elected for NYS - **for dates of death after 2003 only** *(see instr.)*	24.	0.00
25	Total allowable deductions for NYS *(add lines 23 and 24)*	25.	263,730.59
26	Taxable estate for NYS *(subtract line 25 from line 22; enter here and on item b on the front page of this form)*	26.	2,097,275.91
27	Adjusted taxable gifts *(from federal Form 706, page 1, Part 2, line 4)*	27.	0.00
28	Add lines 26 and 27	28.	2,097,275.91
29	Tentative tax on amount on line 28 *(from Table A on page 4 of this form)*	29.	828,465.20
30	Total federal gift tax payable *(from line 5 of* Line 30 worksheet *below)*	30.	0.00
31	Gross federal estate tax for NYS *(subtract line 30 from line 29; enter here and on item c on the front page of this form)*	31.	828,465.20
32	Maximum NYS unified credit *(see instructions; do not enter more than $345,800)*	32.	345,800.00
33	Adjustment to unified credit *(from federal Form 706, page 1, Part 2, line 10)*, if any	33.	0.00
34	Allowable NYS unified credit *(subtract line 33 from line 32)*	34.	345,800.00
35	Subtract line 34 from line 31 *(if zero or less, enter 0)*	35.	482,665.20
36	Amount of maximum NYS credit for state death taxes from Table B on page 4 of this form *(if more than the amount on line 35, enter the line 35 amount here and on line 1 on the front page of this form)*	36.	106,603.87

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

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

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

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

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

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

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

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

a Calendar year or calendar quarter	b Total taxable gifts for prior periods *(from federal* Instructions for Form 706 (8/05), *page 5, Line 7 Worksheet, column b)*	c Taxable gifts for this period *(from federal* Instructions for Form 706 (8/05), *page 5, Line 7 Worksheet, column c)*	d Tax payable using Table A *(see page 4 of this form)*	e Unused unified credit (applicable credit amount for this period) *(see instructions above)*	f Tax payable for this period *(subtract column e from column d)*
Total pre-1977 taxable gifts *(from federal* Instructions for Form 706 (8/05), *page 5, Line 7 Worksheet, column b)*	0.00				

1	Total gift taxes payable on gifts made after 1976 *(combine the amounts in column f)*	1.	0.00
2	Gift taxes paid by the decedent on gifts that qualify for special treatment *(from federal* Instructions for Form 706 (8/05), *page 5, line 2, Line 7 Worksheet)*	2.	0.00
3	Subtract line 2 from line 1	3.	0.00
4	Gift tax paid by decedent's spouse on split gifts included on federal Form 706, Schedule G *(from federal* Instructions for Form 706 (8/05), *page 5, line 4, Line 7 Worksheet)*	4.	0.00
5	Add lines 3 and 4 *(enter here and on Schedule A, line 30, above)*	5.	0.00

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

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

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

Table A - Unified rate schedule

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

Table B worksheet

Adjusted taxable estate for NYS

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

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

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

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

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

THE CITY OF NEW YORK

VITAL RECORDS CERTIFICATE

DEATH TRANSCRIPT

DATE FILED NEW YORK CITY DEPARTMENT OF HEALTH AND MENTAL HYGIENE 1/15/2006 6:43:48 PM

THE CITY OF NEW YORK – DEPARTMENT OF HEALTH AND MENTAL HYGIENE

CERTIFICATE OF DEATH

Certificate No. [redacted]

1. DECEDENT'S LEGAL NAME [redacted] (First Name) [redacted] (Middle Name) [redacted] (Last Name)

(To be filled in by the Physician)

Place Of Death	2a. New York City / 2b. Borough: Queens	2c. Type of Place: 1 ☐ Hospital Inpatient; 2 ☒ Emergency Dept./Outpatient; 3 ☐ Dead on Arrival; 4 ☐ Nursing Home/Long Term Care Facility; 5 ☐ Hospice Facility; 6 ☐ Decedent's Residence; 7 ☐ Other Specify	2d. Name of hospital or other facility (if not facility, street address): [redacted]

Date and Time of Death	3a. (Month) (Day) (Year-yyyy): [redacted]	3b. Time: 5:55 ☐ AM ☒ PM	4. Sex: Male	5. Date last attended by a Physician: mm dd yyyy [redacted]

6. Certifier: I certify that death occurred at the time, date and place indicated and that to the best of my knowledge traumatic injury or poisoning DID NOT play any part in causing death, and that death did not occur in any unusual manner and was due entirely to NATURAL CAUSES. **See instructions on reverse of certificate.**

Name of Physician Benjamin Greenblatt (Type or Print) Signature [signature] D.O. ☐ M.D. ☐

Address 102-01 66th Road, Forest Hills, New York 11375 License No. 218089 Date [redacted]

7a. Usual Residence State: [redacted]	7b. County: [redacted]	7c. City or Town: [redacted]	7d. Street and Number / Apt. No. / ZIP Code: [redacted]	7e. Inside City Limits? 1 ☒ Yes 2 ☐ No

8. Date of Birth (Month) (Day) (Year-yyyy): [redacted]	9. Age at last birthday (years): [redacted]	Under 1 Year: Months 2 / Days 3	Under 1 Day: Hours 4 / Minutes 5	10. Social Security No.: [redacted]

11a. Usual Occupation (Type of work done during most of working life. Do not use "retired"): clerk	11b. Kind of business or industry: financial industry	12. Aliases or AKAs

13. Birthplace (City & State or Foreign Country): Bronx NY	14. Education (Check the box that best describes the highest degree or level of school completed at the time of death): 1 ☐ 8th grade or less; none; 2 ☐ 9th – 12th grade; no diploma; 3 ☒ High school graduate or GED; 4 ☐ Some college credit, but no degree; 5 ☐ Associate degree (e.g., AA, AS); 6 ☐ Bachelor's degree (e.g., BA, AB, BS); 7 ☐ Master's degree (e.g., MA, MS, MEng, MEd, MSW, MBA); 8 ☐ Doctorate (e.g., PhD, EdD) or Professional degree (e.g., MD, DDS, DVM, LLB, JD)

15. Ever in U.S. Armed Forces? 1 ☐ Yes 2 ☒ No	16. Marital Status at Time of Death: 1 ☐ Married; 2 ☐ Divorced; 3 ☐ Married, but separated; 4 ☒ Never married; 5 ☐ Widowed; 6 ☐ Unknown	17. Surviving Spouse's Name (If wife, name prior to first marriage) (First, Middle, Last)

18. Father's Name (First, Middle, Last): [redacted]	19. Mother's Maiden Name (Prior to first marriage) (First, Middle, Last): [redacted]

20a. Informant's Name: [redacted]	20b. Relationship to Decedent: [redacted]	20c. Address (Street and Number / Apt. No. / City & State / ZIP Code): [redacted]

(To be filled in by Funeral Director or, in case of City Burial, by Physician) PERSONAL PARTICULARS

21a. Method of Disposition: 1 ☒ Burial; 2 ☐ Cremation; 3 ☐ Entombment; 4 ☐ City Cemetery; 5 ☐ Other Specify	21b. Place of Disposition (Name of cemetery, crematory, other place): [redacted]

21c. Location of Disposition (City & State or Foreign Country): [redacted]	21d. Date of Disposition: mm dd yyyy [redacted]

22a. Funeral Establishment: [redacted]	22b. Address (Street and Number / City & State / ZIP Code): [redacted] 11375

VR 15 (Rev. 11/04)

This is to certify that the foregoing is a true copy of a record on file in the Department of Health and Mental Hygiene. The Department of Health and Mental Hygiene does not certify to the truth of the statements made thereon, as no inquiry as to the facts has been provided by law.

Steven P. Schwartz

Steven P. Schwartz, Ph.D., City Registrar

Do not accept this transcript unless it bears the security features listed on the back. Reproduction or alteration of this transcript is prohibited by §3.21 of the New York City Health Code. [illegible] is the evasion or violation of any provision of the Health Code or any other law.

DATE ISSUED [redacted] DOCUMENT No. V094503

The City of New York

DEPARTMENT OF HEALTH AND MENTAL HYGIENE THE CITY OF NEW YORK

[redacted]

[redacted]

CERTIFIED MAIL – RETURN RECEIPT REQUESTED - [redacted]

November 14, 2006

NYS Estate Tax
Processing Center
P.O. Box 5556
New York, NY 10087-5556

Re: [redacted]

Dear Sirs:

On behalf of the Estate of [redacted] enclosed is Form ET-706. An Application For Extension Of Time To File was filed on October 13, 2006 together with check in the amount of $106,475.64. Enclosed herewith is a check in the amount of $128.23, payable to the Commissioner of Taxation and Finance, for additional tax due.

Please sign and return the enclosed copy of this letter in the envelope provided.

Very truly yours,

[redacted]

Enclosures

[redacted]

NY540592.1
209032-10001

A limited liability partnership including professional corporations

SAMPLE 4

ESTATE TAX

[redacted]

For office use only

E06000[illegible]

New York State Department of Taxation and Finance

New York State Estate Tax Return [redacted] ET-706

(9/04)

For an estate of an individual who died on or after February 1, 2000 and before January 1, 2005

Check here if this is an amended return ☐

Decedent's last name [redacted]	First name	Middle initial	Social security number (SSN) [redacted]
Address of decedent at time of death (number and street) [redacted]			Date of death [redacted] Check box if copy of death certificate is attached (see instr.) ☒
City, village, or post office [redacted]	State	ZIP code	County of residence Kings

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

Employer identification number (EIN) of the **estate** ☐ | Name and EIN of any **trusts** created or funded by the will

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

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

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

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

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

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

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

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

b Federal taxable estate for New York *(from page 3, Schedule A, line 26, or page 4, Schedule B, line 41)*		1,154,933 19
c Gross federal estate tax *(from page 3, Schedule A, line 31, or page 4, Schedule B, line 46)*		409,322 61
Tax computation 1 Credit for state death taxes *(from page 3, Schedule A, line 36, or page 4, Schedule B, line 49)*	1.	42,315 72
2 If there is property outside New York State that is included in the federal gross estate, see instructions; otherwise enter *0* here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8	2.	
3 **Residents** enter amount from page 2, Sch. 1, line 14; **Nonresidents** enter amount from page 2, Sch. 2, line 19	3.	
4 Total gross estate, less exclusion, for New York State *(from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)*	4.	2,566,652 68
5 Divide line 3 by line 4 *(round the result to the fourth decimal place)*. The result should not be greater than 1.0	5.	0.0000
6 Multiply the amount on line 1 by the decimal on line 5 *(round to nearest cents)*	6.	0 00
7 Enter the lesser of line 2 or line 6, if any; otherwise enter *0* [redacted]	7.	0 00
8 New York State estate tax *(subtract the amount on line 7 from the amount on line 1)*	8.	42,315 72
9 Prior tax payments to New York, if any *(attach a schedule of dates and amounts)* [redacted]	9.	
10 If line 9 is less than line 8, subtract line 9 from line 8. This is the **amount you owe**	10.	42,315 72
11 If line 9 is greater than line 8, subtract line 8 from line 9. This is the amou[redacted]	11.	0 00

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

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am *(check all that apply)*: ☑ an attorney; ☐ a certified public accountant; ☐ an enrolled agent; and/or ☐ a public accountant enrolled with the New York State Education Department.

[redacted] representative | Date 8/10/06

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

Signatur[redacted]		Signe[redacted]	Date [redacted]
Signe[redacted] than executor [redacted]			[redacted]
Address [redacted]		State [redacted]	

STF [redacted]

Schedule 1 — Resident

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

Item number	Description	Value

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

Schedule 2 — Nonresident

15	Federal gross estate for New York State *(from page 3, Schedule A; line 22, or page 4, Schedule B, line 49)*	15.	

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

Item number	Description	Value

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

Schedule 3 — Description of litigation or cause of action

In the area provided below, describe any litigation in which the decedent was a plaintiff, or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation *(see Form ET-706-I (7/04), page 3,* Litigation information).

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

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

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

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

Before completing Schedule A or B, see *Schedule A or B* on page 3 of Form ET-706-I.

Schedule A — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706

Note: References to lines on federal Form 706 are to the August 2004 version of that form.

20	Amount from federal Form 706, page 3, Part 5, line 10	20.	2,566,652 68
21	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, and the exclusion qualifies for New York State estate tax purposes, enter the amount from federal Form 706, page 3, Part 5, line 11	21.	
22	Total gross estate, less exclusion, for New York State *(subtract line 21 from line 20; also enter this amount on line 4 on the front page of this form)*	22.	2,566,652 68
23	Total allowable deductions *(from federal Form 706, page 3, Part 5, line 22)*	23.	1,411,719 49
24	Family-owned business interest deduction elected for New York - **for dates of death after 2003 only** *(see instructions)*	24.	
25	Total deductions *(add lines 23 and 24)*	25.	1,411,719 49
26	Federal taxable estate for New York State *(subtract line 25 from line 22; enter here and on item b on the front page of this form)*	26.	1,154,933 19
27	Adjusted taxable gifts *(from federal Form 706, page 1, Part 2, line 4)*	27.	
28	Add lines 26 and 27	28.	1,154,933 19
29	Tentative tax on amount on line 28 *(from Table A on page 4 of this form)*	29.	409,322 61
30	Total federal gift tax payable *(from Line 30 worksheet below)*	30.	
31	Gross federal estate tax *(subtract line 30 from line 29; enter here and on item c on the front page of this form)*	31.	409,322 61
32	Maximum unified credit *(see instructions)*	32.	345,800
33	Adjustment to unified credit *(from federal Form 706, page 1, Part 2, line 10)*, if any	33.	
34	Allowable unified credit *(subtract line 33 from line 32)*	34.	345,800 00
35	Subtract line 34 from line 31 *(if zero or less, enter 0)*	35.	63,522 61
36	Amount of credit for state death taxes from Table B on page 4 of this form *(if more than the amount on line 35, enter the line 35 amount here and on line 1 on the front page of this form)*	36.	42,315 72

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

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

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

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

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

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

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

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

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

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

[redacted]

Schedule B — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706-NA **Note:** References to lines on federal Form 706-NA are to the January 2003 version.

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

Table A — Unified rate schedule

A Taxable amount over	B Taxable amount not over	C Tax on amount in column A	D Rates of tax on excess over amount in column A
			(Percent)
0	$10,000	0	18
$10,000	20,000	$1,800	20
20,000	40,000	3,800	22
40,000	60,000	8,200	24
60,000	80,000	13,000	26
80,000	100,000	18,200	28
100,000	150,000	23,800	30
150,000	250,000	38,800	32
250,000	500,000	70,800	34
500,000	750,000	155,800	37
750,000	1,000,000	248,300	39
1,000,000	1,250,000	345,800	41
1,250,000	1,500,000	448,300	43
1,500,000	2,000,000	555,800	45
2,000,000	2,500,000	780,800	49
2,500,000	3,000,000	1,025,800	53
3,000,000	10,000,000	1,290,800	55
10,000,000	17,184,000	5,140,800	60
17,184,000	--------	9,451,200	55

Table B worksheet

Federal adjusted taxable estate for New York State

1.	Federal taxable estate for New York State *(from Schedule A, line 26, or Schedule B, line 41)*	1. $ 54,933.19
2.	Adjustment	2. 60,000
3.	Federal adjusted taxable estate for New York State *(subtract line 2 from line 1)*	3. 094,933.19

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

Table B — Computation of maximum credit for state death taxes

(based on federal adjusted taxable estate for New York State computed using the worksheet above)

1 Adjusted taxable estate equal to or more than	2 Adjusted taxable estate less than	3 Credit on amount in column 1	4 Rate of credit on excess over amount in column 1	1 Adjusted taxable estate equal to or more than	2 Adjusted taxable estate less than	3 Credit on amount in column 1	4 Rate of credit on excess over amount in column 1
			(Percent)				(Percent)
0	$ 40,000	0	None	2,040,000	2,540,000	106,800	8.0
$ 40,000	90,000	0	0.8	2,540,000	3,040,000	146,800	8.8
90,000	140,000	$ 400	1.6	3,040,000	3,540,000	190,800	9.6
140,000	240,000	1,200	2.4	3,540,000	4,040,000	238,800	10.4
240,000	440,000	3,600	3.2	4,040,000	5,040,000	290,800	11.2
440,000	640,000	10,000	4.0	5,040,000	6,040,000	402,800	12.0
640,000	840,000	18,000	4.8	6,040,000	7,040,000	522,800	12.8
840,000	1,040,000	27,600	5.6	7,040,000	8,040,000	650,800	13.6
1,040,000	1,540,000	38,800	6.4	8,040,000	9,040,000	786,800	14.4
1,540,000	2,040,000	70,800	7.2	9,040,000	10,040,000	930,800	15.2
				10,040,000	--------	1,082,800	16.0

VITAL RECORDS CERTIFICATE

NEW YORK CITY DEPARTMENT OF HEALTH AND MENTAL HYGIENE
DATE FILED 2/17/2004 3:46:47 PM

THE CITY OF NEW YORK – DEPARTMENT OF HEALTH AND MENTAL HYGIENE

CERTIFICATE OF DEATH

Certificate No. 1[redacted]744

1. DECEDENT'S LEGAL NAME [redacted] (First Name) (Middle Name) (Last Name)

MEDICAL CERTIFICATE OF DEATH (To be filled in by the Physician)

Place Of Death: 2a. New York City; 2b. Borough: Brooklyn

2c. Type of Place: 1 [X] Hospital Inpatient; 2 [ ] Emergency Dept./Outpatient; 3 [ ] Dead on Arrival; 4 [ ] Nursing Home/Long Term Care Facility; 5 [ ] Hospice Facility; 6 [ ] Decedent's Residence; 7 [ ] Other Specify

2d. Name of hospital or other facility (if not facility, street address): [redacted]

Date and Time of Death: 3a (Month) (Day) (Year-yyyy): [redacted]

3b. Time: [X] AM 10:29 [ ] PM

4. Sex: MALE

5. Date last attended by a Physician: mm dd yyyy [redacted]

6. Certifier: I certify that death occurred at the time, date and place indicated and that to the best of my knowledge traumatic injury or poisoning DID NOT play any part in causing death and that death did not occur in any unusual manner and was due entirely to NATURAL CAUSES. See instructions on reverse of certificate.

Name of Physician [redacted] (Type or Print)

Signature [redacted] D.O. M.D.

Address [redacted]

License No. [redacted] Date

PERSONAL PARTICULARS (To be filled in by Funeral Director or, in case of City Burial, by Physician)

7a. Usual Residence State: [redacted]

7b. County: [redacted]

7c. City or Town: [redacted]

7d. Street and Number: [redacted] Apt. No ZIP Code

7e. Inside City Limits? 1 [X] Yes 2 [ ] No

8. Date of Birth (Month) (Day) (Year-yyyy): [redacted]

9. Age at last birthday (years): [redacted]

Under 1 Year: Months 2, Days 3

Under 1 Day: Hours 4, Minutes 5

10. Social Security No: [redacted]

11a. Usual Occupation (Type of work done during most of working life. Do not use "retired"): [redacted]

11b. Kind of business or industry: [redacted]

12. Aliases or AKAs

13. Birthplace (City & State or Foreign Country): Czechoslovakia

14. Education (Check the box that best describes the highest degree or level of school completed at the time of death)
1 [ ] 8th grade or less; none
2 [ ] 9th – 12th grade; no diploma
3 [X] High school graduate or GED
4 [ ] Some college credit, but no degree
5 [ ] Associate degree (e.g., AA, AS)
6 [ ] Bachelor's degree (e.g., BA, AB, BS)
7 [ ] Master's degree (e.g., MA, MS, MEng, MEd, MSW, MBA)
8 [ ] Doctorate (e.g., PhD, EdD) or Professional degree (e.g., MD, DDS, DVM, LLB, JD)

15. Ever in U.S. Armed Forces? 1 [ ] Yes 2 [X] No

16. Marital Status at Time of Death: 1 [X] Married; 2 [ ] Divorced; 3 [ ] Married, but separated; 4 [ ] Never married; 5 [ ] Widowed; 6 [ ] Unknown

17. Surviving Spouse's Name (If wife, name prior to first marriage) (First, Middle, Last): [redacted]

18. Father's Name (First, Middle, Last): [redacted]

19. Mother's Maiden Name (Prior to first marriage) (First, Middle, Last): [redacted]

20a. Informant's Name: [redacted]

20b. Relationship to Decedent: [redacted]

20c. Address (Street and Number Apt. No City & State ZIP Code): [redacted]

21a. Method of Disposition: 1 [X] Burial; 2 [ ] Cremation; 3 [ ] Entombment; 4 [ ] City Cemetery; 5 [ ] Other Specify

21b. Place of Disposition (Name of cemetery, crematory, other place): [redacted]

21c. Location of Disposition (City & State or Foreign Country): [redacted]

21d. Date of Disposition mm dd yyyy: [redacted]

22a. Funeral Establishment: [redacted]

22b. Address (Street and Number City & State ZIP Code): [redacted]

VR 15 (Rev. 01/03)

This is to certify that the foregoing is a true copy of a record on file in the Department of Health and Mental Hygiene. The Department of Health and Mental Hygiene does not certify to the truth of the statements made thereon, as no inquiry as to the facts has been provided by law.

[redacted]

Steven P. Schwartz, Ph.D., City Registrar

Do not accept this transcript unless it bears the security features listed on the back. Reproduction or alteration of this transcript is prohibited by §3.21 of the New York City Health Code if the purpose is the evasion or violation of any provision of the Health Code or any other law.

DATE ISSUED [redacted]

DOCUMENT No. P395570

The City of New York

DEPARTMENT OF HEALTH AND MENTAL HYGIENE THE CITY OF NEW YORK

THE DECREE ENTERED AUTHORIZES THE COLLECTION OF A TOTAL OF $ 500000.00 AND INTEREST. THE COLLECTION IN EXCESS OF THAT AMOUNT MUST BE AUTHORIZED BY FURTHER ORDER OF THE SURROGATE.

[redacted]

* CERTIFICATE *

THE PEOPLE OF THE STATE OF NEW YORK

TO ALL TO WHOM THESE PRESENTS SHALL COME OR MAY CONCERN: [redacted]

SEND GREETING

Know Ye, That we, having inspected the records of our Surrogate's Court in and for the County of Kings, do find that on the 11th day of January, 2005, by said Court,

LETTERS OF ADMINISTRATION D.B.N.

on the goods, Chattels and credits of

[redacted]

late of the County of Kings, deceased, were granted and committed unto

[redacted] and [redacted] and [redacted] to act in place and stead of [redacted] who died on [redacted]

and that it does not appear by said records that said letters have been revoked.

IN TESTIMONY WHEREOF, we have caused the Seal of the Surrogate's Court of the County of Kings to be hereunto affixed.

WITNESS, Honorable MICHAEL H. FEINBERG Surrogate of our said County of Kings, at the Borough of Brooklyn, the 20th day of January, 2005.

* Seal *

Stephen Chepiga

Stephen Chepiga
Chief Clerk of the Surrogate's Court

THIS CERTIFICATE IS NOT VALID WITHOUT A RAISED SEAL OF THE COURT

[redacted]

November 13, 2006

CERTIFIED MAIL – RETURN RECEIPT REQUESTED
NYS Estate Tax Processing Center
P.O. Box 5556
New York, NY 10087-5556

Re: [redacted]

Dear Sir or Madam:

On behalf of the Executors of the Estate of [redacted] I am submitting herewith Form ET-706, New York State Estate Tax Return, along with a check in the amount of $42,315.72, in payment of the tax due.

Kindly acknowledge receipt of the foregoing by stamping and returning the copy of this letter in the enclosed self-addressed stamped envelope.

Very truly yours,

[redacted]

SAMPLE 5

ESTATE TAX

[redacted]

For office use only

E06000118697

New York State Department of Taxation and Finance

New York State Estate Tax Return

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

ET-706 (4/06)

Check here if this is an amended return ☐

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

Address of decedent at time of death (number and street)	Date of death	Check box if copy of death certificate is attached (see instructions) X
[redacted]	[redacted]	

City, village, or post office	State	ZIP code	County of residence
[redacted]			New York

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

Employer identification number (EIN) of the estate	Name and EIN of any trusts created or funded by the will
[redacted]	

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

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

Attorney's or authorized representative's last name	First name	MI	Executor's last name	First name	MI
[redacted]			[redacted]		

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

Address of attorney or authorized representative	Address of executor
[redacted]	[redacted]

City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code
[redacted]			[redacted]		

SSN or PTIN of attorney or authorized representative	Telephone number	Social security number of executor	Telephone number
[redacted]	[redacted]	[redacted]	[redacted]

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

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

If releases of lien are needed, attach Form(s) ET-117 *(see instructions)* and enter the number of counties here 1

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

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

b **Taxable estate for NYS** *(from page 3, Schedule A, line 26, or page 4, Schedule B, line 43)* ..... 4,799,280.

c **Gross federal estate tax for NYS** *(from page 3, Schedule A, line 31, or page 4, Schedule B, line 48)* ..... 2,280,404.

Tax computation

1	NYS credit for state death taxes *(from page 3, Schedule A, line 36, or page 4, Schedule B, line 51)* ...	1	369,119.
2	If there is property outside NYS that is included in the federal gross estate, see instructions; otherwise enter *0* here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8	2	0.
3	Residents enter amount from page 2, Sch. 1, line 14; **nonresidents** enter amount from page 2, Sch. 2, line 19	3	0.
4	Total gross estate, less exclusion, for NYS *(from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)*	4	
5	Divide line 3 by line 4 *(round the result to the fourth decimal place)*. The result should not be greater than 1.0	5	0.
6	Multiply the amount on line 1 by the decimal on line 5 *(round to nearest* [redacted]	6	0.
7	Enter the lesser of line 2 or line 6, if any; otherwise enter *0*	7	0.
8	NYS estate tax *(subtract the amount on line 7 from the amount on l* [redacted]	8	369,119.
9	Prior tax payments to NYS, if any *(attach a schedule of dates and amounts)*	9	
10	If line 9 is less than line 8, subtract line 9 from line 8. This is the [redacted]	10	369,119.
11	If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be **refunded to you**	11	

If an attorney or authorized representative is listed above, he or she must complete the following declaration. NYRA8812L 10/27/06

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am *(check all that apply)*: X an attorney ☐ a certified public accountant ☐ an enrolled agent ☐ a public accountant enrolled with the NYS Education Department

Signature of attorney or authorized representative	Date

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

Signature of executor [redacted]	Date	Signature of co-executor	Date

Print [redacted]	Signature of preparer other than executor	Date
[redacted]		

Address [redacted]	

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

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

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

20	Amount from federal Form 706, page 3, Part 5, line 10	20	5,011,682.
21	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, and the exclusion qualifies for NYS estate tax purposes, enter the amount from federal Form 706, page 3, Part 5, line 11	21	
22	Total gross estate, less exclusion, for NYS *(subtract line 21 from line 20; also enter this amount on line 4 on page 1 of this form)*	22	5,011,682.
23	Total allowable federal deductions *(from federal Form 706, page 1, Part 2, line 2)*	23	212,402.
24	Family-owned business interest deduction elected for NYS - **for dates of death after 2003 only** *(see instructions)*	24	
25	Total allowable deductions for NYS (add lines 23 and 24)	25	212,402.
26	Taxable estate for NYS *(subtract line 25 from line 22; enter here and on item b on page 1 of this form)*	26	4,799,280.
27	Adjusted taxable gifts *(from federal Form 706, page 1, Part 2, line 4)*	27	
28	Add lines 26 and 27	28	4,799,280.
29	Tentative tax on amount on line 28 *(from* Table A *on page 4 of this form)*	29	2,280,404.
30	Total federal gift tax payable *(from line 5 of* Line 30 *worksheet below)*	30	
31	Gross federal estate tax for NYS *(subtract line 30 from line 29; enter here and on item c on page 1 of this form)*	31	2,280,404.
32	Maximum NYS unified credit *(see instructions; do not enter more than $345,800)*	32	345,800.
33	Adjustment to unified credit *(from federal Form 706, page 1, Part 2, line 10)*, if any	33	
34	Allowable NYS unified credit *(subtract line 33 from line 32)*	34	345,800.
35	Subtract line 34 from line 31 *(if zero or less, enter 0)*	35	1,934,604.
36	Amount of maximum NYS credit for state death taxes from Table B on page 4 of this form *(if more than the amount on line 35, enter the line 35 amount here and on line 1 of page 1 of this form)*	36	369,119.

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

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

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

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

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

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

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

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

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

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

Schedule 1 – Resident

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

Item number	Description	Value

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

Schedule 2 – Nonresident

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

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

Item number	Description	Value

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

Schedule 3 – Description of litigation or cause of action

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

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

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

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

Reminders: Sign page 1 of this return. If there is an amount due on line 10, make check payable to the ***Commissioner of Taxation and Finance.*** Attach a completed copy of the federal estate tax return along with any accompanying schedules and supplementary information.

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

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

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

Table A – Unified rate schedule

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

Table B worksheet

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

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

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

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

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

[redacted]

COUNSELORS AT LAW

[redacted]

November 14, 2006

Via Express Mail

New York State Estate Tax
Processing Center
Post Office Box 5556
New York, NY 10087-5556

Re: [redacted]
Date of death: [redacted]
County of Residence: [redacted]
Social Security No.: [redacted]

Dear Sir or Madam:

We are the attorneys for [redacted], as Executor of the Will of [redacted]. At the time of her death, the decedent was a resident of New York County. On behalf of the Executor, I now enclose for filing the New York State Estate Tax Return (Form ET-706) for this Estate, together with the supplemental documents thereto. As reflected on the return, New York State estate tax in the amount of **$369,119.00** is due. Also please find enclosed estate check no. **1005**, made payable to Commissioner of Taxation and Finance in the amount of **$369,119.00**, representing payment in full of the tax due.

Please acknowledge receipt of the Form ET-706 and the check by signing and dating the enclosed copy of this letter, and returning it to me in the envelope enclosed for your convenience.

Very truly yours,

[redacted]

LBF/rel
Enclosures

cc: [redacted]

Surrogate's Court
of the County of New York

373058

[redacted]

CERTIFICATE OF LETTERS TESTAMENTARY
The People of the State of New York

Index# 2006-1011

To all to whom these presents shall come or may concern,

Know Ye, that we, having inspected the records of our Surrogate's Court in and for the County of New York, do find that on May 19, 2006 by said court, LETTERS TESTAMENTARY on the estate of [redacted] deceased, late of the County of New York were granted unto To [redacted] the executor(s) named in the last Will and Testament of said deceased, and that it does not appear by said records that letters have been revoked.

In Testimony Whereof, we have caused the Seal of the Surrogate's Court of the County of New York to be hereunto affixed.

WITNESS, Honorable Renee R. Roth, a Surrogate of the County of New York, this 22nd Day of May, 2006.

[redacted]

Clerk of the Surrogate's Court

*** THIS CERTIFICATE IS NOT VALID WITHOUT A RAISED SEAL OF THE COURT ***

THE CITY OF NEW YORK
VITAL RECORDS CERTIFICATE

[redacted]

DATE FILED
NEW YORK CITY
DEPARTMENT OF HEALTH
AND MENTAL HYGIENE
2/19/2009 3:54:37 AM

THE CITY OF NEW YORK – DEPARTMENT OF HEALTH AND MENTAL HYGIENE

CERTIFICATE OF DEATH

Certificate No. [redacted]

1. DECEDENT'S LEGAL NAME [redacted] (First Name) [redacted] (Middle Name) [redacted] (Last Name)

MEDICAL CERTIFICATE OF DEATH (To be filled in by the Physician)

Place Of Death
- 2a New York City
- 2b Borough: MANHATTAN
- 2c Type of Place: 1 ☐ Hospital Inpatient; 2 ☐ Emergency Dept /Outpatient; 3 ☐ Dead on Arrival; 4 ☐ Nursing Home/Long Term Care Facility; 5 ☐ Hospice Facility; 6 ☒ Decedent's Residence; 7 ☐ Other Specify
- 2d Name of hospital or other facility (if not facility, street address): [redacted]

Date and Time of Death
- 3a (Month) (Day) (Year-yyyy): [redacted]
- 3b Time: 2 25 ☐ AM ☒ PM
- 4 Sex: Female
- 5 Date last attended by a Physician: mm dd yyyy [redacted]

6. Certifier: I certify that death occurred at the time, date and place indicated and that to the best of my knowledge traumatic injury or poisoning DID NOT play any part in causing death and that death did not occur in any unusual manner and was due entirely to NATURAL CAUSES. See instructions on reverse of certificate.

Name of Physician (Type or Print): Stewart Greisman
Signature: Stewart Greisman DO ☐ MD ☐
Address: 457 West 57 Street, NY, NY 10019
License No: 157738
Date: [redacted]

PERSONAL PARTICULARS (To be filled in by Funeral Director or, in case of City Burial, by Physician)

- 7a Usual Residence State: [redacted]
- 7b. County: [redacted]
- 7c City or Town: [redacted]
- 7d. Street and Number / Apt No / ZIP Code: [redacted]
- 7e. Inside City Limits? 1 ☒ Yes 2 ☐ No
- 8. Date of Birth (Month) (Day) (Year-yyyy): [redacted]
- 9. Age at last birthday (years): [redacted]
- Under 1 Year: Months 2 / Days 3
- Under 1 Day: Hours 4 / Minutes 5
- 10. Social Security No: [redacted]
- 11a. Usual Occupation (Type of work done during most of working life. Do not use "retired"): [redacted]
- 11b. Kind of business or industry: [redacted]
- 12. Aliases or AKAs
- 13. Birthplace (City & State or Foreign Country): New York NY
- 14. Education (Check the box that best describes the highest degree or level of school completed at the time of death): 1 ☐ 8th grade or less, none; 2 ☐ 9th – 12th grade, no diploma; 3 ☐ High school graduate or GED; 4 ☐ Some college credit, but no degree; 5 ☐ Associate degree (e.g., AA, AS); 6 ☒ Bachelor's degree (e.g., BA, AB, BS); 7 ☐ Master's degree (e.g., MA, MS, MEng, MEd, MSW, MBA); 8 ☐ Doctorate (e.g., PhD, EdD) or Professional degree (e.g., MD, DDS, DVM, LLB, JD)
- 15. Ever in U.S. Armed Forces? 1 ☐ Yes 2 ☒ No
- 16. Marital Status at Time of Death: 1 ☐ Married; 2 ☐ Divorced; 3 ☐ Married, but separated; 4 ☐ Never married; 5 ☒ Widowed; 6 ☐ Unknown
- 17. Surviving Spouse's Name (If wife, name prior to first marriage) (First, Middle, Last)
- 18. Father's Name (First, Middle, Last): [redacted]
- 19. Mother's Maiden Name (Prior to first marriage) (First, Middle, Last): [redacted]
- 20a. Informant's Name: [redacted]
- 20b. Relationship to Decedent: [redacted]
- 20c. Address (Street and Number / Apt No / City & State / ZIP Code): [redacted]
- 21a. Method of Disposition: 1 ☒ Burial; 2 ☐ Cremation; 3 ☐ Entombment; 4 ☐ City Cemetery; 5 ☐ Other Specify
- 21b. Place of Disposition (Name of cemetery, crematory, other place): [redacted]
- 21c. Location of Disposition (City & State or Foreign Country): [redacted]
- 21d. Date of Disposition: mm dd yyyy [redacted]
- 22a. Funeral Establishment: [redacted]
- 22b. Address (Street and Number / City & State / ZIP Code): [redacted]

VR 15 (Rev. 11/04)

This is to certify that the foregoing is a true copy of a record on file in the Department of Health and Mental Hygiene. The Department of Health and Mental Hygiene does not certify to the truth of the statements made thereon, as no inquiry as to the facts has been provided by law.

Steven P. Schwartz

Steven P. Schwartz, Ph.D., City Registrar

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DATE ISSUED [redacted]

DOCUMENT No. P643289

The City of New York

DEPARTMENT OF HEALTH AND MENTAL HYGIENE THE CITY OF NEW YORK

SAMPLE 6

ESTATE TAX

2nd Amended Return

New York State Department of Taxation and Finance

New York State Estate Tax Return [redacted]

For estates of decedents whose date of death is after May 25, 1990

ET-90 (9/98)

For office use only

[redacted]

E0600018261

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

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

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

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

[ ] Waivers are requested Attach Form(s) ET-99 (see instructions)

Releases of lien are requested Attach Form(s) ET-117 (see instructions) (Enter number of counties) [redacted]

If a proceeding for probate or administration has commenced in a Surrogate's Court in New York State, enter county [redacted]

Was a copy of this return filed with the Surrogate's Court? [ ] Yes [redacted] No

Federal estate tax return required [redacted] Yes [redacted] No Federal gross estate [redacted] Fed. txbl. estate [redacted]

TAX COMPUTATION

1	New York adjusted gross estate (from page 2, line 34)	1	274,869	10
2	Total New York allowable deductions (from page 2, line 51)	2	44,707	28
3	New York adjusted taxable estate (subtract line 2 from line 1)	3	230,161	82
4	New York adjusted taxable gifts (from Worksheet I in the instructions) [redacted]	4	0	00
5	Preliminary tentative tax base (add lines 3 and 4)	5	230,161	82
6	Preliminary tentative tax on the amount on line 5 (from Table A in the [redacted]	6	7,206	47
7	Unified credit (from Table B in the instructions) [redacted]	7	500	00
8	Net preliminary tentative tax (subtract line 7 from line 6)	8	6,706	47
9	Tax attributable to New York adjusted taxable gifts (line 4 divided by line 5; multiplied by line 8; see inst.)	9	0	00
10	Tax **not** attributable to NY adj. txbl. gifts (subtr. line 9 from line 8) — 10: 6,706 47			
11	Multiply line 10 by the decimal on line 37	11	6,706	47
12	New York tentative tax (add lines 9 and 11)	12	6,706	47
13	Gift tax payable for gifts made after 1982 (from Worksheet II in the instructions)	13	0	00
14	New York estate tax before other credits (subtract line 13 from line 12)	14	6,706	47
15a	Agricultural exemp. cr. (from Form ET-411) — 15a: 0 00			
15b	Closely held busn. cr. (from Form ET-416) — 15b: 0 00			
15c	Add lines 15a and 15b — 15c: 0 00			
16	Credit for NY estate tax on prior transfers (from Form ET-190) — 16: 0 00			
17	Credit for NY gift tax paid on pre-1983 gifts (from Form ET-412) — 17: 0 00			
18	Total other credits (add lines 15c, 16 and 17)	18	0	00
19a	New York net estate tax (subtract line 18 from line 14)	19a	6,706	47
19b	New York minimum tax (from Worksheet III in the instructions)	19b	0	00
19c	New York estate tax (add lines 19a and 19b)	19c	6,706	47
20	Prior tax payments (attach a schedule of date(s) and amount(s) of payment(s))	20	4,452	94
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the **amount you owe**	21	2,253	53
22	If line 20 is more than line 19c, subtr. line 19c from line 20. This is amount to be **refunded to you**	22	0	00

Attach check or money order here.

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

See instructions regarding your obligation to file a copy of this return with Surrogate's Court.

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Recapitulation (Attach federal Form 706 if applicable)

Do you, the executor, elect alternate valuation in accordance with section 954(b) of the Tax Law? ☐ Yes ☐ No

Gross assets (see instructions)		Value at Date of Death	or Alternate Value
23 Schedule A -- Real Estate	23	81,000	00
24 Schedule B -- Stocks and Bonds	24	156,237	91
25 Schedule C -- Mortgages, Notes, Cash and Bank Deposits	25	28	50
26 Schedule D -- Insurance on the Decedent's Life	26	1,500	00
27 Schedule E -- Jointly Owned Property	27	28,602	69
28 Schedule F -- Other Miscellaneous Property	28	7,500	00
29 Schedule G -- Transfers During Decedent's Life	29	0	00
30 Schedule H -- Powers of Appointment	30	0	00
31 Schedule I -- Annuities	31	0	00
32 Total (add lines 23 through 31)	32	274,869	10
33a Enter the amount from Form ET-417, if any, for the exclusion for a family owned business	33a	0	00
33b Enter amount from Form ET-418, if any, for exclusion for land subj. to qualified conservation easement	33b	0	00
33c Enter amount from Form ET-419, if any, for assets excludible from New York gross estate for victims of Nazi persecution	33c	0	00
33d Total of exclusions (add lines 33a, b, and c)	33d	0	00
33e * Enter the net amount of additions (or subtractions) from page 3, line 69	33e	0	00
33f Add or subtract line 33e to/from the amount on line 33d	33f	0	00
34 **New York adjusted gross estate** (add or subtract line 33f to/from the amount on line 32)	34	274,869	10

Computations

35 For resident decedent (enter amount from page 3, line 70)	35	0	00
36a New York gross estate for resident decedent (subtract line 35 from line 34)	36a	274,869	10
36b New York gross estate for nonresident decedent (enter amount from page 3, line 71c)	36b	0	00
37 Divide line 36a or 36b by line 34 (carry the decimal to four places; cannot be more than 1.0)	37	1.0000	

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

38 Schedule J -- Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims			38	14,107	98
39 Schedule K -- Debts of Decedent, Including Mortgages and Liens			39	599	30
40 Schedule L -- Net Losses During Administration			40	0	00
41 Add lines 38, 39, and 40			41	14,707	28
42 * Federal estate tax on excess retirement accumulations (section 4980A(d) of the IRC), if any			42	0	00
43 Subtract line 42 from line 41			43	14,707	28
44 Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M	44	0 00			
45 * Enter amount, if any, from page 4, line 72	45	0 00			
46 New York bequests to surviving spouse (line 44 and add or subtract line 45)			46	0	00
47 Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O	47	0 00			
48 * Enter amount, if any, from page 4, line 73	48	0 00			
49 New York charitable deduction (line 47 and add or subtract line 48)			49	0	00
50 Deduction for principal residence (from line 74)			50	30,000	00
51 Total New York allowable deductions (add lines 43, 46, 49, and 50; also enter on page 1, line 2)			51	44,707	28

*** For use only when a federal estate tax return, Form 706, is attached. Line 42 is applicable only if a deduction was taken on the federal return.**

52 Decedent's business or occupation: homemaker

Occupation code (from Table C in instructions):

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

☒ Widow/Widower -- Name of deceased spouse [redacted] S[redacted]

☐ Married -- Name of surviving spouse _____

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

Executor [redacted]	Date [redacted]	Surviving spouse	Date

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Estate of [redacted] | Social security number [redacted]

Check the Yes or No box for each question

		Yes	No
53	Do you elect a marital deduction for qualified terminable interest property under section 955(c) (QTIP)?		X
54	Are you making any of the following elections? (If yes, also check applicable box or boxes below)		X
	a Special use valuation under section 954-a of the Tax Law	a	
	b Exclusion for land subject to qualified conservation easement under sec. 954-b of Tax Law (complete & attach Form ET-418)	b	
	c Exclusion for a family-owned business under section 954-c of the Tax Law (complete and attach Form ET-417)	c	
55	Do you elect to pay the tax in installments as described in IRC section 6166 (NY 997)? If Yes, attach Form ET-415 in duplicate		X
56	Did the decedent, at the time of death, own any interest in a partnership or unincorporated business; own stock in an inactive or closely held business; or have an interest in any commercial property or incorporated business?		X
57	Does the gross estate contain any IRC section 2044 property?		X
58	Was there any insurance on the decedent's life, or were there any annuities or lump sum distributions that are not included on the return as part of the gross estate?		X
59	Was the decedent a party to litigation within three years preceding death, or is there any pending or contemplated cause of action relative to decedent's death?		X
60	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime or any trusts not created by the decedent under which the decedent possessed any power, beneficial interest or trusteeship?		X
61	Are there any assets wholly or partially excluded from the gross estate other than jointly-held assets with the surviving spouse?		X
62	Did the decedent at the time of death own any artwork, stamp collections, coin collections or other collections?		X

Schedule 1 — Adjustments to Federal Gross Estate

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

Schedule 2 — Adjustment to Determine the New York Gross Estate of a Resident or Nonresident Decedent

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

None

70	Total value of property located outside New York State (listed above) for a resident decedent (enter here and on page 2, line 35)	70 0 00

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

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

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[redacted]

Schedule 3 — Adjustment to Federal Marital Deduction

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

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

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

Schedule 4 — Adjustments to Federal Deduction for Charitable, Public and Similar Gifts and Bequests

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

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

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

Schedule 5 — Deduction for Principal Residence (for estates of decedents whose date of death is on or after June 8, 1995)

a.	Value of principal residence as reported on Schedule A, B, E (Part II only) F, or G		a	30,000 00
b.	Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, L, M, and N:			
	Administration expenses (from Schedules J and L)	0 00		
	Debts of decedent (from Schedule K)	0 00		
	Bequests to spouse (marital deduction) (from Sch. M)	0 00		
	Charitable bequests (from Schedule N or federal Sch. O)	0 00		
	Total deductions (add items above)		b	0 00
c.	Net value of principal residence (subtract line b from line a)		c	30,000 00
d.	Maximum allowable deduction		d	250,000 00
74	Deduction for principal residence (enter the lesser of line c or line d; enter here and on line 50)		74	30,000 00

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

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

Signature of authorized representative — Date

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on page 1 of this return to receive confidential tax information regarding this estate.

Signature	Date	Signature of co-executor	Date
Signature of preparer other than executor			Date
Address of preparer	City	State	ZIP code

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SAMPLE 7

ESTATE TAX

For office use only

E06000018175

New York State Department of Taxation and Finance

New York State Estate Tax Return

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

ET-90 (1/00)

Decedent's last name	First name	Middle initial	Social security number
[redacted]			[redacted]

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

City, village or post office	State	ZIP code	County of residence
[redacted]			Kings

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

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

Attorney's or authorized representative's last name	First name	MI	Check box if POA is attached
[redacted]			[ ]

In care of *(firm's name)*

Address of attorney or authorized representative: [redacted]

City, village or post office | State | ZIP code: [redacted]

Social security number of attorney or authorized rep: [redacted] | Telephone number: [redacted]

[ ] Waivers are requested. Attach Form(s) ET-99 *(see instructions)*

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

Executor's last name	First name	Middle initial
[redacted]		

If more than one executor, check box and see *Instructions* [ ]

Address of executor: [redacted]

City, village or post office | State | ZIP code: [redacted]

Social security number | Telephone number: [redacted]

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

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

Federal estate tax return required [ ] Yes [x] No Federal gross estate $143,453.87 Federal taxable estate $115,000.00

Tax computations

1	New York adjusted gross estate *(from page 2, line 34)*		1	143,453 87
2	Total New York allowable deductions *(from page 2, line 51)*		2	28,453 87
3	New York adjusted taxable estate *(subtract line 2 from line 1)*		3	115,000 00
4	New York adjusted taxable gifts *(from Worksheet I in the instructions)*		4	0 00
5	Preliminary tentative tax base *(add lines 3 and 4)*		5	115,000 00
6	Preliminary tentative tax on the amount on line 5 *(from Table A in the instr.)*		6	2,950 00
7	Unified credit *(from Table B in the instructions)*		7	2,950 00
8	Net preliminary tentative tax *(subtract line 7 from line 6)*		8	0 00
9	Tax attributable to New York adjusted taxable gifts *(line 4 divided by line 5; multiplied by line 8; see instructions)*		9	0 00
10	Tax **not** attributable to New York adjusted taxable gifts *(subtract line 9 from line 8)*	10 0 00		
11	Multiply line 10 by the decimal on line 37		11	0 00
12	New York tentative tax *(add lines 9 and 11)*		12	0 00
13	Gift tax payable for gifts made after 1982 *(from Worksheet II in the instructions)*		13	0 00
14	New York estate tax before other credits *(subtract line 13 from line 12)*		14	0 00
15a	Agricultural exemption credit *(from Form ET-411)*	15a 0 00		
15b	Closely held business credit *(from Form ET-416)*	15b 0 00		
15c	Add lines 15a and 15b	15c 0 00		
16	Credit for New York estate tax on prior transfer *(from Form ET-190)*	16 0 00		
17	Credit for New York gift tax paid on pre-1983 gifts *(from Form ET-412)*	17 0 00		
18	Total other credits *(add lines 15c, 16 and 17)*		18	0 00
19a	New York net estate tax *(subtract line 18 from line 14)*		19a	0 00
19b	New York minimum tax *(from Worksheet III in the instructions)*		19b	0 00
19c	New York estate tax *(add lines 19a and 19b)*		19c	0 00
20	Prior tax payments *(attach a schedule of date(s) and amount(s) of payment(s))*		20	0 00
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the **amount you owe**		21	0 00
22	If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be **refunded to you**		22	0 00

Attach check or money order here

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

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

Recapitulation *(Attach federal Form 706 if applicable)*

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

Gross assets *(see instructions)*		Value at Date of Death	or	Alternate Value
23 Schedule A — Real estate	23	0 00		
24 Schedule B — Stocks and bonds	24	0 00		
25 Schedule C — Mortgages, notes, cash, and bank deposits	25	143,453 87		
26 Schedule D — Insurance on the decedent's life	26	0 00		
27 Schedule E — Jointly owned property	27	0 00		
28 Schedule F — Other miscellaneous property	28	0 00		
29 Schedule G — Transfers during decedent's life	29	0 00		
30 Schedule H — Powers of appointment	30	0 00		
31 Schedule I — Annuities	31	0 00		
32 Total *(add lines 23 through 31)*	32	143,453 87		
33a Enter the amount from Form ET-417, if any, for the exclusion for a family-owned business	33a	0 00		
33b Enter the amount from Form ET-418, or federal Schedule U if any, for the exclusion for land subject to a qualified conservation easement	33b	0 00		
33c Enter the amount from Form ET-419, if any, for assets excludible from the New York gross estate for victims of Nazi persecution	33c	0 00		
33d Total of exclusions *(add lines 33a, 33b, and 33c)*	33d	0 00		
33e * Enter the net amount of additions (or subtractions) from page 3, line 69	33e	0 00		
33f Add or subtract line 33e to/from the amount on line 33d	33f	0 00		
34 **New York adjusted gross estate** *(add or subtract line 33f to/from the amount on line 32)*	34	143,453 87		

Computations

35 For resident decedent *(enter amount from page 3, line 70)*	35	0 00	
36a New York gross estate for resident decedent *(subtract line 35 from line 34)*	36a	143,453 87	
36b New York gross estate for nonresident decedent *(enter amount from page 3, line 71c)*	36b	0 00	
37 Divide line 36a or 36b by line 34 *(round the decimal to four places; cannot be more than 1.0000)*	37	0.00	

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

38 Schedule J — Funeral expenses and expenses incurred in administering property subject to claims			38	0 00
39 Schedule K — Debts of decedent, including mortgages and liens			39	28,453 87
40 Schedule L — Net losses during administration and expenses incurred in administering property not subject to claims			40	0 00
41 Add lines 38, 39, and 40			41	28,453 87
42 Family-owned business interests deduction, from Form ET-417-D, or federal Schedule T			42	0 00
43 Add lines 41 and 42			43	28,453 87
44 Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M	44	0 00		
45 * Enter amount, if any, from page 4, line 72	45	0 00		
46 New York bequests to surviving spouse *(line 44 and add or subtract line 45)*			46	0 00
47 Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O	47	0 00		
48 * Enter amount, if any, from page 4, line 73	48	0 00		
49 New York charitable deduction *(line 47 and add or subtract line 48)*			49	0 00
50 Deduction for principal residence *(from line 74)*			50	0 00
51 Total New York allowable deductions *(add lines 43, 46, 49, and 50; also enter on page 1, line 2)*			51	28,453 87

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

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

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

☐ Married — Name of surviving spouse _____

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

Executor's signature	Date	Surviving spouse's signature	Date

Estate of [redacted] Social Security number [redacted]

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

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

Schedule 1 — Adjustments to federal gross estate

		Additions	Subtractions
63	Property subject to a limited power of appointment created before September 1, 1930, includable in the New York estate under section 957 of the Tax Law	63 0 00	
64	Federal gift tax, if any, included on Schedule G of federal Form 706		64 0 00
65	New York State gift tax, if any, paid by decedent or decedent's estate for gifts made by decedent or spouse within three years of decedent's death	65 0 00	
66	Enter the **full** value of property included in the federal gross estate under the provisions of section 2044 of the IRC (QTIP)		66 0 00
67	Enter the **full** value of property includable in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law	67 0 00	
68	Totals *(add lines 63, 65, and 67 in* Additions *column and add lines 64 and 66 in* Subtractions *column)*	68 0 00	0 00
69	Net difference - plus or minus *(enter here and on page 2, line 33e)*	69 0 00	

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

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

70	Total value of property located outside New York State (listed above) for a resident decedent *(enter here an on page 2, line 35)*	70 0 00

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

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

Schedule 3 — Adjustment to federal marital deduction

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

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment *(see instructions)*. Also subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to the surviving spouse.

Note: If you are making adjustments to claim the marital deduction for a surviving spouse who is not a citizen of the United States, both the executor and the surviving spouse must sign in the space provided in item 52 on the bottom of page 2.

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

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

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

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

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

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

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

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

I declare that I am a *(check one or more)* ☒ attorney; ☐ certified public accountant; ☐ enrolled agent; or ☐ public accountant enrolled with the New York State Education Department;

and agree to represent the executor for the estate, and I am authorized to receive tax information regarding this estate.

[redacted] Date [redacted]

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

[redacted] Date [redacted]

New York State Department of Taxation and Finance

New York State Estate Tax Return / Schedules A–D

ET-90.1 (1/00)

for estates not required to file federal Form 706

Estate of [redacted] | Social security number [redacted]

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

A Item number	B Description	C Assessed value	D Alternate valuation date	E Alternate value	F Value at date of death
1	None.				
Total from additional sheet(s) attached to this schedule					
1 Total columns E and F – If alternate valuation was elected, enter the total of column E on Form ET-90, page 2, line 23; otherwise, enter the total of column F	1				

Schedule B – Stocks and bonds *(report jointly owned property on* Schedule E *of Form ET-90.2; attach additional sheets if necessary)*

A Item number	B Description	C Unit value	D Alternate valuation date	E Alternate value	F Value at date of death
1	None.				
Total from additional sheet(s) attached to this schedule					
2 Total columns E and F – If alternate valuation was elected, enter the total of column E on Form ET-90, page 2, line 24; otherwise, enter the total of column F	2				

Attach additional sheets if necess[redacted]

Schedule C – Mortgages, notes, cash, and bank deposits *(report jointly owned property on* Schedule E *of Form ET-90.2)*

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	[redacted]			$4,907.07
2				$77,718.86
3				$60,827.94
	Total from additional sheet(s) attached to this schedule			
3	Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 25; otherwise, enter the total of column E	3		$143,453.87

Schedule D – Insurance on the decedent's life

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	None.			
	Total from additional sheet(s) attached to this schedule			
4	Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 26; otherwise, enter the total of column E	4		

New York State Department of Taxation and Finance

ET-90.2 (1/00)

New York State Estate Tax Return / Schedules E – G

for estates not required to file federal Form 706

Estate of [redacted] | Social security number [redacted]

Schedule E – Jointly owned property *(attach additional sheets if necessary)*

Part I – Qualified joint interests *(interests held by the decedent and decedent's spouse as the only joint tenants)* – **Note:** If the surviving spouse is not a citizen of the United States, the interest is not a qualified joint interest and must be reported in Part II below, even when the election provided in section 955(e)(2) of the Tax Law is made.

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	None.			
Total from additional sheet(s) attached to this schedule *(Qualified joint interests)*				
1 Total columns D and E *(Qualified joint interests)*			1	
2 Amounts included in gross estate *(one-half of line 1 total)*			2	

Part II – All other joint interests

A Item number	B Description	C Name of joint tenant and relationship to decedent	D Alternate valuation date	E Alternate value	F Value at date of death
1	None.				
Total from additional sheet(s) attached to this schedule *(All other joint interests)*					
3 Total columns E and F *(All other joint interests)*				3	
Part III – Summary Add *Part I*, line 2 and *Part II*, line 3. If alternate valuation was elected, enter the total of the *Alternate value* column on Form ET-90, page 2, line 27; otherwise, enter the total of the *Value at date of death* column					
4				4	

Attach additional sheets if necessary

Schedule F – Other miscellaneous property not reportable under any other schedule

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	None.			
Total from additional sheet(s) attached to this schedule				
5 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 28; otherwise, enter the total of column E	5			

Schedule G – Transfers during decedent's life

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	New York gift tax paid *(under Article 26A)* by the decedent or decedent's estate for all gifts made by the decedent or decedent's spouse within three years before the decedent's death *(section 954(c) - see instructions)*			
2	Transfers made by decedent *(under section 1009 of Article 26A)* in accordance with provisions of IRC sections 2035(a), 2036, 2037 or 2038			
Total from additional sheet(s) attached to this schedule				
6 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 29; otherwise, enter the total of column E	6			

New York State Department of Taxation and Finance

[redacted]

ET-90.3
(1/00)

New York State Estate Tax Return / Schedules H–L

for estates not required to file federal Form 706

Estate of [redacted] | Social security number [redacted]

Schedule H – Powers of appointment *(attach additional sheets if necessary)*

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	None.			
Total from additional sheet(s) attached to this schedule				
1 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 30; otherwise, enter the total of column E		1		

Schedule I – Annuities *(attach additional sheets if necessary)*

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	None.			
Total from additional sheet(s) attached to this schedule				
2 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 31; otherwise, enter the total of column E		2		

Schedule J – Funeral expenses and expenses incurred in administering property subject to claims *(attach additional sheets if necessary)*

A Item number	B Description	C Amount claimed as a deduction
1	Funeral expenses — *Identify:* None. Total funeral expenses	
2	Administration expenses — *Identify:* None. Total administration expenses	
3	Executor's commissions — *Identify:* None. Total executor's commissions	
4	Attorney fees — *Identify:* None. Total attorney fees	
5	Accountant fees — *Identify:* None. Total accountant fees	
6	Miscellaneous fees — *Identify:* None. Total miscellaneous fees	
Total from additional sheet(s) attached to this schedule		
3 Total amounts claimed as a deduction *(enter here and on Form ET-90, page 2, line 38)*		3

[redacted]

Schedule K – Debts of decedent, including mortgages and liens *(attach additional sheets if necessary)*

A Item number	B Debts of decedent	C Amount claimed as a deduction
1	List creditor and nature of claim [redacted]	$28,453.87
	Total from additional sheet(s) attached to this schedule	
4	Total amounts claimed as a deduction	4 $28,453.87
1	List mortgages or liens *(describe)* None.	
	Total from additional sheet(s) attached to this schedule	
5	Total amounts claimed as a deduction	5
6	Total amount of debts claimed as a deduction *(add lines 4 and 5; enter here and on Form ET-90, page 2, line 39)*	6

Schedule L – Net losses during administration and expenses incurred in administering property not subject to claims *(attach supplemental schedules; attach additional sheets if necessary)*

A Item number	B Description	C Amount
1	List net losses during administration None.	
	Total from supplemental schedules or additional sheet(s) attached to this schedule	
7	Total net losses during administration	7
1	List expenses incurred in administering property not subject to claims None.	
	Total from supplemental schedules or additional sheet(s) attached to this schedule	
8	Total expenses incurred in administering property not subject to claims	8
9	Total *(add lines 7 and 8; enter here and on Form ET-90, page 2, line 40)*	9

New York State Department of Taxation and Finance

New York State Estate Tax Return / Schedules M–N

for estates not required to file federal Form 706

ET-90.4 (1/00)

Estate of [redacted] | Social security number [redacted]

Schedule M – Bequests, etc., to surviving spouse *(attach continuation schedules or additional sheets if necessary)*

Terminable interest (QTIP) marital deduction – If you elect the marital deduction for qualified terminable interest property (QTIP) under section 955(c) of the Tax Law, check the box on Form ET-90, page 3, line 53, and enter on *Part II* below the trust property for which you are claiming the marital deduction.

Marital deduction for noncitizen spouse – If you elect the marital deduction for the surviving spouse who is not a citizen of the United States, sign in the area provided on Form ET-90, page 2, line 52, and enter the property in the appropriate part or parts below.

Did any property pass to the surviving spouse as a result of a qualified disclaimer? (If *Yes*, attach a copy of the written disclaimer required by IRC section 2518(b).) ☐ Yes ☐ No

Election out of QTIP treatment of annuities – Do you elect under section 955(c) of the New York Tax Law (as specified in section 2056(b)(7)(c)(ii) of the IRC) to **not** treat as qualified terminable interest property any joint and survivor annuities that would otherwise be treated as qualified terminable interest property under section 2056(b)(7)? ☐ Yes ☐ No

If you do not elect out of QTIP treatment of the annuities or elect QTIP for some or all of the annuities, enter on *Part II* below the annuities for which you do claim QTIP.

Part I – Property interests that are not subject to a QTIP election

A Item number	B Description of property interests passing to surviving spouse	C Value
1	None.	
	Total from continuation schedule(s) or additional sheet(s) attached to this schedule	
1	Total value of property interests not subject to a QTIP election	1

Part II – Property interests that are subject to a QTIP election

A Item number	B Description of property interests passing to surviving spouse *(describe portion of trust for which allocations have been made)*	C Value
1	None.	
	Total from continuation schedule(s) or additional sheet(s) attached to this schedule	
2	Total value of property interests subject to a QTIP election	2

Part III – Reconciliation

3	Total interests passing to surviving spouse *(add lines 1 and 2 above)*		3
4	New York State estate taxes payable out of property interests listed in Parts I and II above	4	
5	Other states' death taxes and generation-skipping taxes, and federal section 4980A taxes payable out of property interests listed on Part I and II above	5	
6	Expenses payable out of property interests listed on Parts I and II above	6	
7	Value of property passing to surviving spouse that is reported on Form ET-419, and included on line 33c of Form ET-90	7	
8	Add lines 4, 5, 6, and 7		8
9	Net value of property interests listed on Schedule M *(subtract line 8 from line 3; enter here and on Form ET-90, page 2, line 44)*		9

Attach additional sheets if necessary [redacted]

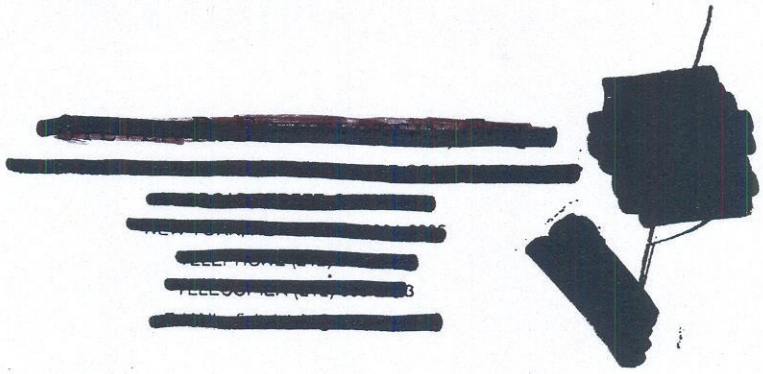
Schedule N – Charitable, public, and similar gifts and bequests *(attach additional sheets if necessary)*

A Item number	B Name and address of organizations	C Paragraph of will	D Amount
1	None.		

Total from additional sheet(s) attached to this schedule .....

10	Total column D			10
11	New York State estate taxes payable out of property interests listed above	11		
12	Other states' death taxes and generation-skipping taxes, and federal section 4980A taxes payable out of property interests listed above	12		
13	Expenses payable out of property interests listed above	13		
14	Value of property passing to a qualified charitable organization that is reported on Form ET-419, and included on line 33c of Form ET-90	14		
15	Add lines 11, 12, 13, and 14			15
16	Net value of property interests listed above *(subtract line 15 from line 10; enter here and on Form ET-90, page 2, line 47)*			16

You may use the space below to show us how you calculated the estate tax due.



November 2, 2006

New York State Estate Tax
Processing Center
Post Office Box 5556
New York, New York 10087-5556

Re: Estate of [redacted]
Social Security Number: [redacted]
Date of Death: [redacted]
Our File: [redacted]

Dear Sirs:

Enclosed with respect to the above Estate are a Form ET-90, together with Schedules. No estate tax is due in connection with this filing.

Please acknowledge receipt hereof by time-stamping the extra copy of this letter and returning it to us in the enclosed prepaid envelope.

Thank you for your courtesy in this matter.

Yours very truly,

[redacted]

SRF/rv
Enclosures

SAMPLE 8

ESTATE TAX

[redacted]

For office use only

E0600018690

New York State Department of Taxation and Finance

New York State Estate Tax Return

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

ET-90 (1/00)

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

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

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

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

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

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

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

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

Federal estate tax return required ☐ Yes ☒ No Federal gross estate 180456. Federal taxable estate -0-

Tax computations

1	New York adjusted gross estate *(from page 2, line 34)*		1	180456 00
2	Total New York allowable deductions *(from page 2, line 51)*		2	41528 00
3	New York adjusted taxable estate *(subtract line 2 from line 1)*		3	138928 00
4	New York adjusted taxable gifts *(from* Worksheet I *in the instructions)* [redacted]		4	
5	Preliminary tentative tax base *(add lines 3 and 4)*		5	138928 00
6	Preliminary tentative tax on the amount on line 5 *(from* Table A *in the instructions)* [redacted]		6	3668 00
7	Unified credit *(from* Table B *in the instructions)*		7	2232 00
8	Net preliminary tentative tax *(subtract line 7 from line 6)*		8	1436 00
9	Tax attributable to New York adjusted taxable gifts *(line 4 divided by line 5; multiplied by line 5; see instructions)* [redacted]		9	
10	Tax not attributable to New York adjusted taxable gifts *(subtract line 9 from line 8)*	10	11	
11	Multiply line 10 by the decimal on line 37		12	1436 00
12	New York tentative tax *(add lines 9 and 11)*		13	
13	Gift tax payable for gifts made after 1982 *(from* Worksheet II *in the instructions)*		14	1436 00
14	New York estate tax before other credits *(subtract line 13 from line 12)*			
15a	Agricultural exemption credit *(from Form ET-411)*	15a		
15b	Closely held business credit *(from Form ET-416)*	15b		
15c	Add lines 15a and 15b	15c		
16	Credit for New York estate tax on prior transfer *(from Form ET-190)*	16		
17	Credit for New York gift tax paid on pre-1983 gifts *(from Form ET-412)*	17		
18	Total other credits *(add lines 15c, 16 and 17)*		18	
19a	New York net estate tax *(subtract line 18 from line 14)*		19a	1436 00
19b	New York minimum tax *(from* Worksheet III *in the instructions)*		19b	
19c	New York estate tax *(add lines 19a and 19b)*		19c	1436 00
20	Prior tax payments *(attach a schedule of date(s) and amount(s) of payment(s))*		20	
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the **amount you owe**		21	1436 00
22	If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be refunded to you		22	

Attach check or money order here.

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

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

Recapitulation *(Attach federal Form 706 if applicable)*

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

Gross assets *(see instructions)*		Value at Date of Death	Alternate Value
23 Schedule A — Real estate	23	110770	00
24 Schedule B — Stocks and bonds	24		
25 Schedule C — Mortgages, notes, cash, and bank deposits	25	69686	00
26 Schedule D — Insurance on the decedent's life	26		
27 Schedule E — Jointly owned property	27		
28 Schedule F — Other miscellaneous property	28		
29 Schedule G — Transfers during decedent's life	29		
30 Schedule H — Powers of appointment	30		
31 Schedule I — Annuities	31		
32 Total *(add lines 23 through 31)*	32		
33a Enter the amount from Form ET-417, if any, for the exclusion for a family-owned business	33a		
33b Enter the amount from Form ET-418, or federal Schedule U if any, for the exclusion for land subject to a qualified conservation easement	33b		
33c Enter the amount from Form ET-419, if any, for assets excludible from the New York gross estate for victims of Nazi persecution	33c		
33d Total of exclusions *(add lines 33a, 33b, and 33c)*	33d		
33e * Enter the net amount of additions (or subtractions) from page 3, line 69	33e		
33f Add or subtract line 33e to/from the amount on line 33d	33f		
34 **New York adjusted gross estate** *(add or subtract line 33f to/from the amount on line 32)*	34	180456	00

Computations

35 For resident decedent *(enter amount from page 3, line 70)*	35	-0-	
36a New York gross estate for resident decedent *(subtract line 35 from line 34)*	36a	180456	00
36b New York gross estate for nonresident decedent *(enter amount from page 3, line 71c)*	36b		
37 Divide line 36a or 36b by line 34 *(round the decimal to four places; cannot be more than 1.0000)*	37	1.	

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

38 Schedule J — Funeral expenses and expenses incurred in administering property subject to claims	38	41528	-
39 Schedule K — Debts of decedent, including mortgages and liens	39		
40 Schedule L — Net losses during administration and expenses incurred in administering property not subject to claims	40		
41 Add lines 38, 39, and 40	41	41528	-
42 Family-owned business interests deduction, from Form ET-417-D, or federal Schedule T	42		
43 Add lines 41 and 42	43	41528	-
44 Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M	44		
45 * Enter amount, if any, from page 4, line 72	45		
46 New York bequests to surviving spouse *(line 44 and add or subtract line 45)*	46		
47 Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O	47		
48 * Enter amount, if any, from page 4, line 73	48		
49 New York charitable deduction *(line 47 and add or subtract line 48)*	49		
50 Deduction for principal residence *(from line 74)*	50		
51 Total New York allowable deductions *(add lines 43, 46, 49, and 50; also enter on page 1, line 2)*	51	41528	-

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

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

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

☐ Married — Name of surviving spouse _____

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

Executor's signature [redacted]	Date	Surviving spouse's signature	Date

Estate of [redacted] Social security number [redacted]

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

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

Schedule 1 — Adjustments to federal gross estate

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

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

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

70	Total value of property located outside New York State (listed above) for a resident decedent *(enter here an on page 2, line 35)*	70 – 0 –

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

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

Schedule 3 — Adjustment to federal marital deduction

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

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment *(see instructions)*. Also subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to the surviving spouse.

Note: If you are making adjustments to claim the marital deduction for a surviving spouse who is not a citizen of the United States, both the executor and the surviving spouse must sign in the space provided in item 52 on the bottom of page 2.

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

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

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

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

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

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

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

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

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

Signature of authorized representative	Date
[redacted]	[redacted]

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

Signature of executor		Signature of co-executor	Date
[redacted]	[redacted]		
Preparer's name			
[redacted]	[redacted]	[redacted]	[redacted]
Address of preparer	City		ZIP code
[redacted]	[redacted]		

New [redacted] Department of Taxation and Finance

ET-90.1
(1/00)

New York State Estate Tax Return / Schedules A–D
for estates not required to file federal Form 706

Estate of [redacted] | Social security number [redacted]

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

A Item number	B Description	C Assessed value	D Alternate valuation date	E Alternate value	F Value at date of death
1	[redacted]				[redacted]

Attach additional sheets if necessary

Schedule C – Mortgages, notes, cash, and bank deposits *(report jointly owned property on Schedule E of Form ET-90.2)*

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1	[redacted]			[redacted]

Total from additional sheet(s) attached to this schedule .....

3 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 25; otherwise, enter the total of column E ..... 3 [redacted]

Schedule D – Insurance on the decedent's life

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				

Total from additional sheet(s) attached to this schedule .....

4 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 26; otherwise, enter the total of column E 4

New [redacted] Department of Taxation and Finance

ET-90.3 (1/00)

New York State Estate Tax Return / Schedules H–L

for estates not required to file federal Form 706

Estate of [redacted] | Social security number [redacted]

Schedule H – Powers of appointment *(attach additional sheets if necessary)*

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				
Total from additional sheet(s) attached to this schedule				
1 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 30; otherwise, enter the total of column E	1			

Schedule I – Annuities *(attach additional sheets if necessary)*

A Item number	B Description	C Alternate valuation date	D Alternate value	E Value at date of death
1				
Total from additional sheet(s) attached to this schedule				
2 Total columns D and E – If alternate valuation was elected, enter the total of column D on Form ET-90, page 2, line 31; otherwise, enter the total of column E	2			

Schedule J – Funeral expenses and expenses incurred in administering property subject to claims *(attach additional sheets if necessary)*

A Item number	B Description	C Amount claimed as a deduction
1	Funeral expenses — *Identify:* STATEMENT ATTACHED Total funeral expenses	11950 00
2	Administration expenses — *Identify:* Total administration expenses	
3	Executor's commissions — *Identify:* [redacted] Total executor's commissions	[redacted]
4	Attorney fees — *Identify:* LEGAL FEES AND EXPENSES Total attorney fees	2422
5	Accountant fees — *Identify:* FILING FEES Total accountant fees	1350
6	Miscellaneous fees — *Identify:* [redacted] Total miscellaneous fees	[redacted]
Total from additional sheet(s) attached to this schedule		
3 Total amounts claimed as a deduction *(enter here and on Form ET-90, page 2, line 38)*	3	41528 00

Attach additional sheets if necessary

Schedule K – Debts of decedent, including mortgages and liens *(attach additional sheets if necessary)* N/A

A Item number	B Debts of decedent	C Amount claimed as a deduction
1	List creditor and nature of claim	
Total from additional sheet(s) attached to this schedule		
4 Total amounts claimed as a deduction	4	
1	List mortgages or liens *(describe)*	
Total from additional sheet(s) attached to this schedule		
5 Total amounts claimed as a deduction	5	
6 Total amount of debts claimed as a deduction *(add lines 4 and 5; enter here and on Form ET-90, page 2, line 39)*	6	

Schedule L – Net losses during administration and expenses incurred in administering property not subject to claims *(attach supplemental schedules; attach additional sheets if necessary)* N/A

A Item number	B Description	C Amount
1	List net losses during administration	
Total from supplemental schedules or additional sheet(s) attached to this schedule		
7 Total net losses during administration	7	
1	List expenses incurred in administering property not subject to claims	
Total from supplemental schedules or additional sheet(s) attached to this schedule		
8 Total expenses incurred in administering property not subject to claims	8	
9 Total *(add lines 7 and 8; enter here and on Form ET-90, page 2, line 40)*	9	

SAMPLE 9

ESTATE TAX

For office use only

E06000181766

New York State Department of Taxation and Finance

New York State Estate Tax Return ET-90

(2/98)

For estates of decedents who died after May 25, 1990 and before February 1, 2000

Decedent's last name [redacted]	First [redacted]	Middle initial [redacted]	Social security number [redacted]
Address of decedent at time of death *(number and street)* [redacted]			Date of death [redacted] Check box if copy of death certificate is attached *(see ins.)* X
City, village or post office [redacted]	State [redacted]	ZIP code [redacted]	County of residence Palm Beach, FL

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

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

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

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

Releases of lien are requested — Attach Form(s) ET-117 *(see instructions)* *(Enter number of counties)* 1

If a proceeding for probate or administration has commenced in a Surrogate's Court in New York State, enter county: None

Was a copy of this return filed with the Surrogate's Court? ☐ Yes ☒ No

Federal estate tax return required ☒ Yes ☐ No — Federal gross estate 937,851.00 — Federal taxable estate 0.00

Tax Computation

1	New York adjusted gross estate *(from page 2, line 34)*		1	937,851.00
2	Total New York allowable deductions *(from page 2, line 51)*		2	448,625.00
3	New York adjusted taxable estate *(subtract line 2 from line 1)*		3	489,226.00
4	New York adjusted taxable gifts *(from Worksheet I in the instructions)*		4	0.00
5	Preliminary tentative tax base *(add lines 3 and 4)*		5	489,226.00
6	Preliminary tentative tax on the amount on line 5 *(from Table A in the instructions)*		6	19,461.00
7	Unified credit *(from Table B in the instructions)*		7	11,426.00
8	Net preliminary tentative tax *(subtract line 7 from line 6)*		8	8,035.00
9	Tax attributable to New York adjusted taxable gifts *(line 4 divided by line 5; multiplied by line 8; see instructions)*		9	0.00
10	Tax not attributable to New York adjusted taxable gifts *(subtract line 9 from line 8)*	10 8,035.00		
11	Multiply line 10 by the decimal on line 37		11	.0133
12	New York tentative tax *(add lines 9 and 11)*		12	107.00
13	Gift tax payable for gifts made after 1982 *(from Worksheet II in the instructions)*		13	0.00
14	New York estate tax before other credits *(subtract line 13 from line 12)*		14	107.00
15a	Agricultural exemption credit *(from Form ET-411)*	15a 0.00		
15b	Closely held business credit *(from Form ET-416)*	15b 0.00		
15c	Add lines 15a and 15b	15c 0.00		
16	Credit for New York estate tax on prior transfers *(from Form ET-190)*	16 0.00		
17	Credit for New York gift tax paid on pre-1983 gifts *(from Form ET-412)*	17 0.00		
18	Total other credits *(add lines 15c, 16 and 17)*		18	0.00
19a	New York net estate tax *(subtract line 18 from line 14)*		19a	107.00
19b	New York minimum tax *(from Worksheet III in the instructions)*		19b	45.00
19c	New York estate tax *(add lines 19a and 19b)*		19c	152.00
20	Prior tax payments *(attach a schedule of date(s) and amount(s) of payment(s))*		20	0.00
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the amount you owe		21	152.00
22	If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be refunded to you		22	0.00

Attach check or money order here.

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

See Instructions regarding your obligation to file a copy of this return with Surrogate's Court.

[redacted]

Recapitulation *(Attach federal Form 706 if applicable)*

Do you, the executor, elect alternate valuation in accordance with section 954(b) of the Tax Law? ☐ Yes ☒ No

Gross assets *(see instructions)*		Value at Date of Death	or Alternate Value
23 Schedule A — Real Estate	23	497,000.00	
24 Schedule B — Stocks and Bonds	24	371,101.00	
25 Schedule C — Mortgages, Notes, Cash and Bank Deposits	25	465.00	
26 Schedule D — Insurance on the Decedent's Life	26	0.00	
27 Schedule E — Jointly Owned Property	27	42,905.00	
28 Schedule F — Other Miscellaneous Property	28	26,380.00	
29 Schedule G — Transfers During Decedent's Life	29	0.00	
30 Schedule H — Powers of Appointment	30	0.00	
31 Schedule I — Annuities	31	0.00	
32 Total *(add lines 23 through 31)*	32	937,851.00	
33 * Enter the net amount of additions (or subtractions) from page 3, line 69	33	0.00	
34 **New York adjusted gross estate** *(line 32 and add or subtract line 33; enter here and on page 1, line 1)*	34	937,851.00	

Computations

35 For resident decedent *(enter amount from page 3, line 70)*	35	0
36a New York gross estate for resident decedent *(subtract line 35 from line 34)*	36a	0.00
36b New York gross estate for nonresident decedent *(enter amount from page 3, line 71)*	36b	12,500.00
37 Divide line 36a or 36b by line 34 *(carry the decimal to four places; cannot be more than 1.0)*	37	.0133

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

38 Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims			38	34,380.00
39 Schedule K — Debts of Decedent, Including Mortgages and Liens			39	367,806.00
40 Schedule L — Net Losses During Administration			40	0.00
41 Add lines 38, 39, and 40			41	402,186.00
42 * Federal estate tax on excess retirement accumulations *(section 4980A(d) of the IRC)*, if any			42	0.00
43 Subtract line 42 from line 41			43	402,186.00
44 Enter the amount from Form ET-90.4, Schedule M, line 8 or from federal Form 706, page 3, Recapitulation Schedule, line 18	44	0.00		
45 * Enter amount, if any, from page 4, line 72	45	0		
46 New York bequests to surviving spouse *(line 44 and add or subtract line 45)*			46	0.00
47 Enter the amount from Form ET-90.4, Schedule N, line 14 or from federal Form 706, page 3, Recapitulation Schedule, line 19	47	0.00		
48 * Enter amount, if any, from page 4, line 73	48	0		
49 New York charitable deduction *(add lines 47 and 48)*			49	0.00
50 Deduction for principal residence *(from line 74)*			50	46,439.00
51 Total New York allowable deductions *(add lines 43, 46, 49, and 50; also enter on page 1, line 2)*			51	448,625.00

*** For use only when a federal estate tax return, Form 706, is attached. Line 42 is applicable only if a deduction was taken on the federal return.**

52 Decedent's business or occupation [redacted]

Occupation code *(from Table C in instructions)* 050

Marital status of decedent at the time of death:

☐ Single ☐ Legally separated ☐ Divorced - date divorce decree became final

☒ Widow or widower

Name of deceased spouse [redacted]

Social security number of deceased spouse [redacted] Date of death of deceased spouse [redacted]

☐ Married

Name of surviving spouse

Social security number of surviving spouse Amount distributed

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

Executor	Date	Surviving spouse	Date

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

		Yes	No
53	Do you elect a marital deduction for qualified terminable interest property under section 955(c) (QTIP)?		X
54	Do you elect the special use valuation in accordance with section 954-a of the Tax Law?		X
55	Do you elect to pay the tax in installments as described in IRC section 6166 (NY 997)? If *Yes,* attach Form ET-415 in duplicate		X
56	Did the decedent, at the time of death, own any interest in a partnership or unincorporated business; own stock in an inactive or closely held business; or have an interest in any commercial property or incorporated business?		X
57	Does the gross estate contain any IRC section 2044 property?		X
58	Was there any insurance on the decedent's life, or were there any annuities or lump sum distributions that are not included on the return as part of the gross estate?		X
59	Was the decedent a party to litigation within three years preceding death, or is there any pending or contemplated cause of action relative to decedent's death?		X
60	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime or any trusts not created by the decedent under which the decedent possessed any power, beneficial interest or trusteeship?		X
61	Are there any assets wholly or partially excluded from the gross estate other than jointly-held assets with the surviving spouse?		X
62	Did the decedent at the time of death own any artwork, stamp collections, coin collections or other collections?		X

Schedule 1 - Adjustments to Federal Gross Estate

		Additions	Subtractions
63	Property subject to a limited power of appointment created before September 1, 1930, includable in the New York estate under section 957 of the Tax Law	0	
64	Federal gift tax, if any, included on Schedule G of federal Form 706		0
65	New York State gift tax, if any, paid by decedent or decedent's estate for gifts made by decedent or spouse within three years of decedent's death	0	
66	Enter the full value of property included in the federal gross estate under the provisions of section 2044 of the Internal Revenue Code (QTIP)		0
67	Enter the full value of property includable in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law	0	
68	Totals *(add lines 63, 65 and 67 in* Additions *column and add lines 64 and 66 in* Subtractions *column)*	0.00	0.00
69	Net difference - plus or minus *(enter here and on page 2, line 33)*	0.00	

Schedule 2 - Adjustment to Determine the New York Gross Estate of a Resident or Nonresident Decedent

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

70 Total value of property located outside New York State (listed above) for a resident decedent *(enter here and on page 2, line 35)* — 70: 0

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

71 Total value of property located in New York State listed above for a nonresident decedent *(enter here and on page 2, line 36b)* — 71: 12,500.00

Schedule 3 - Adjustment to Federal Marital Deduction

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

List the property and indicate the federal schedule(s) on which it is listed. Also, indicate the amount of the adjustment *(see instructions)*.

Note: If you are making adjustments to claim the marital deduction for a surviving spouse who is not a citizen of the United States, both the executor and the surviving spouse must sign in the space provided in item 52 on the bottom of page 2.

72	Total value of property listed on this schedule *(if negative amount, enter minus; enter here and on page 2, line 45)*	72	0

Schedule 4 - Additions to Federal Deduction for Charitable, Public and Similar Gifts and Bequests

List property passing under a limited power of appointment created before September 1, 1930, that passes or has passed to a qualified charitable organization, if such property is included in the amount on line 63, page 3 *(Tax Law, section 957(c))*.

73	Total value of property listed on this schedule *(enter here and on page 2, line 48)*	73	0

Schedule 5 - Deduction for Principal Residence (for estates of decedents who died on or after June 8, 1995)

a.	Value of principal residence as reported on Schedule A, B, E (Part II only) F, or G		a	286,500.00
b.	Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, L, M, and N:			
	Administration expenses *(from Schedules J and L)*	2,735.00		
	Debts of decedent *(from Schedule K)*	237,326.00		
	Bequests to spouse (marital deduction) *(from Schedule M)*	0.00		
	Charitable bequests *(from Schedule N or federal Schedule O)*	0.00		
	Total deductions *(add items above)*		b	240,061.00
c.	Net value of principal residence *(subtract line b from line a)*		c	46,439.00
d.	Maximum allowable deduction		d	250,000 00
74	Deduction for principal residence *(enter the lesser of line c or line d; enter here and on line 50)*		74	46,439.00

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

Signature of authorized representative — Date

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

Signature of executor	Date	Signature of co-executor	Date

Signature of preparer other than executor	Date
[redacted]	1/11/05

Address of preparer	City	State	ZIP code
[redacted]			

New York State Department of Taxation and Finance

New York State Estate Tax Domicile Affidavit

ET-141 (1/92)

For estates of decedents dying after May 25th, 1990

Complete Form ET-141 if it is claimed that the decedent was not domiciled in New York State at the time of death. The fiduciary (executor or administrator), the surviving spouse or a member of the decedent's immediate family who can provide all the information requested below should complete this affidavit.

Answer **all** questions completely. Attach this form to Form ET-90 or Form ET-85.

Decedent's last name	First	Middle initial	Social security number
[redacted]	[redacted]	[redacted]	[redacted]

Address of decedent at time of death *(number and street)*				Date of death
[redacted]				[redacted]
City, village or post office	**County**	**State**	**ZIP code**	**Country of residence**
[redacted]	[redacted]	[redacted]		USA

Age at death	Date of birth	Place of birth
[redacted]	[redacted]	[redacted]

1 If born outside the United States, was the decedent a naturalized citizen of the United States? ☐ Yes ☐ No N/A
If *Yes*, enter (below) the name and address of the court where the decedent was naturalized.

Name and address of court where naturalized

2 Did decedent **ever** live in New York State? ☒ Yes ☐ No If *Yes*, list periods. Various through 1986

3 Did decedent **ever** own, individually or jointly, any interest in real estate located in New York State? ☒ Yes ☐ No If *Yes*, list addresses and periods below *(attach additional sheets if necessary)*.

Periods of time - from / to	Addresses of property
[redacted]	[redacted]

4 Did decedent lease a safe deposit box located in New York State at the time of death? ☐ Yes ☒ No
If *Yes*, complete box below. Also if *Yes*, has it been inventoried? ☐ Yes ☐ No If *Yes*, attach copy of inventory.

Name and address of bank where box is located.
N/A

5 Provide the following information regarding the residences of the decedent during the last five years preceding death *(attach additional sheets if necessary)*.

In New York State			Outside New York State		
Period of time from - to	Address	Residence owned - rented other - explain	Period of time from - to	Address	Residence owned - rented other - explain
	[redacted]		[redacted]	[redacted]	[redacted]

6 For the five years prior to death, list: (1) the Internal Revenue Service Centers and (2) the states or other municipalities where the decedent filed income tax returns *(if no income tax returns were filed, enter **none**)*.

Year	Internal Revenue Service Center	State, county or municipality
'91 - '96	Atlanta, GA	State of Florida

Privacy Notification - Our authority to require and maintain this personal information, including social security numbers, is found in section 171, subdivisions First and Fourteenth, subsection (a) of section 977 and subsection (c) of section 994 of the Tax Law.

We will use this information primarily to determine New York State estate tax liabilities under Article 26 of the Tax Law. We will also use it for administrative purposes and for any other purpose authorized by law.

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

This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W.A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829), from outside New York State, call (518) 438-8581.

7 List the states where the decedent was registered to vote during the last five years preceding death *(list latest year first).*

Years		State
From	To	
[redacted]	Date of death	[redacted]

If decedent did not vote in those five years, when did he or she last vote? Where?

8 List employment or business activities (if any) engaged in by the decedent during the five years preceding the date of death.

In New York State		Outside New York State	
Period of Time From - to	Nature of employment of business activities	Period of Time From - to	Nature of employment of business activities
	NONE		NONE - Retired

9 Was decedent a party to any legal proceedings in New York State during the last five years? ☐ Yes ☒ No If *Yes*, list courts, dates and types of action.

10 Did decedent have a license to operate a business, profession, motor vehicle, airplane or boat? ☒ Yes ☐ No If *Yes*, list below.

License number	Type of license	Date of issuance	Name and location of issuing office
	[redacted]	[redacted]	[redacted]

11 Did decedent execute any trust indentures, deeds, mortgages or any other documents describing his or her residence during the last five years preceding death? Will Written & Executed in FL ☒ Yes ☐ No If *Yes*, attach copy.

12 Was the decedent a member of any church, club or organization? ☒ Yes ☐ No
If *Yes*, give name, address and other details. *(Attach additional sheets if necessary.)*

[redacted]

13 What other information do you wish to submit in support of the contention that the decedent was not domiciled in New York State at the time of death? *(Attach additional sheets if necessary.)*

[redacted]

Applicant's last name | First | Middle initial | Relationship to decedent

[redacted]

Address *(number and street)* | Connection with estate

[redacted]

City, village or post office | State | ZIP code

[redacted]

The undersigned states that this affidavit is made to induce the Commissioner of the Department of Taxation and Finance of the State of New York to determine domicile, and that the answers herein contained to the foregoing questions are each and every one of them true in every particular.

Signature of applicant _____

Sworn before me this _____ day of _____ 19 ____

Notary Public, Commissioner of Deeds or Authorized New York State Department of Taxation and Finance employee (no seal required)

_____
Signature

New York State Department of Taxation and Finance

Estate Tax Waiver Notice [redacted]

ET-99
(2/05)

Name of bank, corporation, association, governmental entity, brokerage firm *(see instructions)*, insurance, or annuity company holding assets of the decedent

[redacted]

Decedent's last name	First	Middle initial	Social security number	Date of death
[redacted]			[redacted]	

Bonds		Stock		Description of asset and account number(s)	Amount	Name of or payable to *(see instructions)*
		Number of shares of:				
Quantity	Denomination	Common	Preferred			
		158		[redacted]	[redacted]	[redacted]

Not valid until stamped

As authorized by the Tax Law, the Commissioner of Taxation and Finance hereby waives notice of the time and place of delivery or transfer by you or your transfer agent of the property described above and consents to the transfer without retention by you or your transfer agent of any tax and interest that may be assessed against this estate pursuant to the Tax Law.

Instructions

Note: Estate tax waivers are not required for property of the estate of an individual whose date of death is on or after February 1, 2000.

You must complete all applicable areas. If an entire investment portfolio account is to be transferred, enter the name of the brokerage firm and the decedent information in the areas provided above. Attach to this form a copy of the portfolio showing the itemized assets on the date of death.

If your broker requires Tax Department validation on the listing sheet that identifies the securities in the portfolio, you must request that validation when you submit the waiver notice. The department will return your validated listing sheet with the waiver notice.

Bonds — Enter the quantity and denomination of bonds.

Stock — Enter the number of shares of common and/or preferred stock.

Description — Enter the bank account number, stock or bond description, brokerage account number (when an entire portfolio account is to be transferred), or kind of policy or annuity.

Amount — Enter the date-of-death value of the stock or bonds, bank account, brokerage account, life insurance, or annuity.

Name of or payable to — Enter the name(s) on the bank accounts, stock, or bonds. If they are in the name of the decedent only, enter ***decedent;*** otherwise, enter the name of the beneficiary or annuitant. If the beneficiary or annuitant is the estate, enter ***estate of decedent.***

If you are requesting a waiver for the estate of an individual whose date of death was before May 26, 1990, submit this form and attachments in duplicate.

Privacy notification

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

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

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

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

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

Need help?

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

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

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

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

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

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

[redacted]

New York State Department of Taxation and Finance

Estate Tax Waiver Notice

ET-99
(2/05)

Name of bank, corporation, association, governmental entity, brokerage firm *(see instructions)*, insurance, or annuity company holding assets of the decedent

[redacted]

Decedent's last name	First	Middle initial	Social security number	Date of death
[redacted]			[redacted]	

Bonds		Stock				
		Number of shares of:				
Quantity	Denomination	Common	Preferred	Description of asset and account number(s)	Amount	Name of or payable to *(see instructions)*
		158		[redacted]	[redacted]	[redacted]

Not valid until stamped

As authorized by the Tax Law, the Commissioner of Taxation and Finance hereby waives notice of the time and place of delivery or transfer by you or your transfer agent of the property described above and consents to the transfer without retention by you or your transfer agent of any tax and interest that may be assessed against this estate pursuant to the Tax Law.

Instructions

Note: Estate tax waivers are not required for property of the estate of an individual whose date of death is on or after February 1, 2000.

You must complete all applicable areas. If an entire investment portfolio account is to be transferred, enter the name of the brokerage firm and the decedent information in the areas provided above. Attach to this form a copy of the portfolio showing the itemized assets on the date of death.

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Bonds — Enter the quantity and denomination of bonds.

Stock — Enter the number of shares of common and/or preferred stock.

Description — Enter the bank account number, stock or bond description, brokerage account number (when an entire portfolio account is to be transferred), or kind of policy or annuity.

Amount — Enter the date-of-death value of the stock or bonds, bank account, brokerage account, life insurance, or annuity.

Name of or payable to — Enter the name(s) on the bank accounts, stock, or bonds. If they are in the name of the decedent only, enter ***decedent;*** otherwise, enter the name of the beneficiary or annuitant. If the beneficiary or annuitant is the estate, enter ***estate of decedent.***

If you are requesting a waiver for the estate of an individual whose date of death was before May 26, 1990, submit this form and attachments in duplicate.

Privacy notification

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

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[redacted]

New York State Department of Taxation and Finance

Release of Lien of Estate Tax

Real Property

Note — Submit Form in Duplicate

ET-117

(10/97)

Attach this completed form to one of the following forms and mail to the address shown on *that* form: Form ET-90, Form ET-85, Form ET-30, Form TT-385 or Form TT-102.

Name [redacted]
Address [redacted]
City, State, ZIP code [redacted]

In the area to the left, type or print the name and mailing address of the person to whom this form should be returned.

Estate of [redacted]	Social security number [redacted]
Date of death [redacted]	County of residence at time of death* [redacted]

* If the decedent was not a resident of New York State at the time of death, enter *nonresident*.

Pursuant to the provisions of section 249-bb or section 982(c) of the Tax Law, the lien *(if any)* of the estate tax imposed by Article 10-C or Article 26 of the Tax Law is hereby released with respect to the following described real property:

Recorded in the _____ county clerk's office.

Book of deeds or liber no.	At page no.	Map no.
Section no.	Block no.	Lot no.
Property address [redacted]	Street or road	City, town, or village

Book of deeds or liber no.	At page no.	Map no.
Section no.	Block no.	Lot no.
Property address	Street or road	City, town, or village

Book of deeds or liber no.	At page no.	Map no.
Section no.	Block no.	Lot no.
Property address	Street or road	City, town, or village

Date	Deputy Commissioner

Release is not valid unless the state seal is affixed by the Tax Department to the right of the property description. Each completed description requires a separate seal.

New York State Department of Taxation and Finance

Release of Lien of Estate Tax

Real Property

Note — Submit Form in Duplicate

ET-117

(10/97)

Attach this completed form to one of the following forms and mail to the address shown on *that* form: Form ET-90, Form ET-85, Form ET-30, Form TT-385 or Form TT-102.

Name [redacted]
Address [redacted]
City, State, ZIP code [redacted]

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Estate of [redacted]	Social security number [redacted]
Date of death [redacted]	County of residence at time of death* [redacted]

* If the decedent was not a resident of New York State at the time of death, enter *nonresident*.

Pursuant to the provisions of section 249-bb or section 982(c) of the Tax Law, the lien *(if any)* of the estate tax imposed by Article 10-C or Article 26 of the Tax Law is hereby released with respect to the following described real property:

Recorded in the _____ county clerk's office.

Book of deeds or liber no.	At page no.	Map no.
Section no.	Block no.	Lot no.
Property address [redacted]	Street or road	City, town, or village

Book of deeds or liber no.	At page no.	Map no.
Section no.	Block no.	Lot no.
Property address	Street or road	City, town, or village

Book of deeds or liber no.	At page no.	Map no.
Section no.	Block no.	Lot no.
Property address	Street or road	City, town, or village

Date	Deputy Commissioner

Release is not valid unless the state seal is affixed by the Tax Department to the right of the property description. Each completed description requires a separate seal.

[redacted]

November 2, 2006

New York State Estate Tax
Processing Center
P.O. Box 5556
New York, New York 10087-5556

Re: [redacted]
DOD: [redacted]
Social Security No. [redacted]
Our File No. [redacted]

Dear Gentleman/Madam,

Our firm, above named, represents the Estate of [redacted] and we are in the process of selling a cooperative apartment owned by [redacted]. Enclosed herewith please find the completed Estate Tax Waiver Notice, in duplicate with the attached copy of the ET-90 New York State Estate Tax Return, previously filed under separate cover.

Upon your receipt and review of same kindly send the original Release (Waiver) of Estate tax Lien to the office of the undersigned.

If you have any questions or need any further documentation please do not hesitate to call upon me or Mr. Friedman. Your prompt attention and anticipated cooperation are greatly

Very truly yours,

[redacted]

DJB/
Encls
Express Mail # EV 377472282 US

New York State
Department of
Taxation
and Finance

Estate Tax Power of Attorney

ET-14
(3/97)

Executor's name	Executor's social security number
Street address	
City	State / ZIP code

Notices and other written information will be sent to the first representative listed below.

Appointed representative's name	Firm's name *(if any)*
Street address	
City	State / ZIP code
Mailing address *(if different from above)*	
Representative's ID number *(EIN or SSN)*	Representative's telephone number

Appointed representative's name	Firm's name *(if any)*
Street address	
City	State / ZIP code
Mailing address *(if different from above)*	
Representative's ID number *(EIN or SSN)*	Representative's telephone number

Appointed representative's name	Firm's name *(if any)*
Street address	
City	State / ZIP code
Mailing address *(if different from above)*	
Representative's ID number *(EIN or SSN)*	Representative's telephone number

I, the executor named above, appoint the person(s) named above, or any one of them acting alone, as my true and lawful attorney(s) or agent(s), to represent me before the Department of Taxation and Finance in connection with the estate of:

Decedent's name	Decedent's social security number	Decedent's county of residence	Decedent's date of death

with full power to receive confidential information and to perform any and all acts that the executor can perform with respect to tax matters, including the right to receive refund checks, to execute waivers of restriction on assessments of deficiencies, and to consent to extension of any statutory or regulatory time limit. Only the first representative named above shall be sent copies of notices, decisions and other documents.

The executor and representative(s) must sign in the area provided on the back of this form.

ET-14 (3/97)

All powers of attorney heretofore filed or granted for this purpose are hereby revoked.

If you do not want to revoke a prior power of attorney, check here, and attach a copy of any power of attorney you want to remain in effect. ☐

Executor's signature	Date

This power of attorney must be acknowledged before a notary public or witnessed by two disinterested individuals.

The person signing as the above executor appeared before us and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of witness *(print and sign)*		Signature of witness *(print and sign)*	
Title/relationship	Date	Title/relationship	Date

Acknowledgment

State of

County of S.S.:

On this day of , 19 , before me personally came

to me known to be the person described in the forgoing power of attorney, and he/she acknowledged that he/she executed the same.

Signature of Notary Public

Declaration of Appointed Representative(s)

I agree to represent the above-named executor in accordance with the above power of attorney. Copies of all notices, decisions and other documents are to be sent to the first representative listed, at the address shown above, unless a later power of attorney designates otherwise.

I affirm that my representation will not violate the provisions of the Ethics in Government Act restricting appearances by former Tax Department employees. I have read a summary of these restrictions reproduced on this form.

I am:

(a) an attorney-at-law licensed to practice in New York State; (b) a certified public accountant duly qualified to practice in New York State; (c) a public accountant enrolled with the New York State Education Department; (d) an agent enrolled to practice before the Internal Revenue Service; or (e) other (describe in *Column A* below).

Designation - Sign and date in the space provided, and in *Column A* next to your signature, enter the letter or letters from above that indicates your status.

	Column A	Signature	Date
1			
2			
3			

General Information

This form is used to authorize a representative to receive estate tax information on behalf of the estate, and other tax liabilities of the decedent as such matters impact on the estate.

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

Copies of all notices, decisions and other documents will be sent to the representative listed first on the latest dated and filed power of attorney form, even though a preexisting power of attorney remains in effect. If you intend to add a new representative and retain another individual already listed on the existing power of attorney as the person to receive the notices, enter that individual's name in the first box on the new power of attorney form you are filing.

STF NY40574F.2

Representation by Former Government Employees

The Ethics in Government Act bars a government employee from appearing or practicing before his or her former agency for two years after leaving public service, and prohibits for life his/her participation in any matter that he or she was directly and personally involved with while a government employee.

Privacy Notification

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

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

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

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

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

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

If you need to write, address your letters to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

SAMPLE 10

ESTATE TAX

AMENDED

For office use only E06000178833

New York State Department of Taxation and Finance

New York State Estate Tax Return

ET-90 (1/00)

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

Decedent's last name	First name	Middle initial	Social security number
[redacted]			[redacted]

Address of decedent at time of death *(number and street)*: [redacted]

Date of death: [redacted] — Check box if copy of death certificate attached: [X]

City, village or post office: [redacted] — State — ZIP code

County of residence: WAYNE

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

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

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

In care of *(firm's name)*: [redacted]

Address of attorney or authorized representative: [redacted]

City, village or post office: [redacted] — State — ZIP code

If more than one executor, check box and see *Instructions* [ ]

Address of executor: [redacted]

City, village or post office: [redacted] — State — ZIP code

Social security number of attorney or authorized rep.: [redacted] — Telephone number: [redacted]

Social security number of executor: [redacted] — Telephone number

[X] Waivers are requested Attach Form(s) ET-99 *(see instructions)*

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

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

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

Federal estate tax return required [X] Yes [ ] No — Federal gross estate: 2,530,470. — Federal taxable estate: 1,689,542.

Tax Computation

1	New York adjusted gross estate *(from page 2, line 34)*	1	2,530,470.
2	Total New York allowable deductions *(from page 2, line 51)*	2	953,928.
3	New York adjusted taxable estate *(subtract line 2 from line 1)*	3	1,576,542.
4	New York adjusted taxable gifts *(from Worksheet I in the instructions)*	4	0.
5	Preliminary tentative tax base *(add lines 3 and 4)*	5	1,576,542.
6	Preliminary tentative tax on the amount on line 5 *(from Table A in the instructions)*	6	104,889.
7	Unified credit *(from Table B in the instructions)*	7	500.
8	Net preliminary tentative tax *(subtract line 7 from line 6)*	8	104,389.
9	Tax attributable to New York adjusted taxable gifts *(line 4 divided by line 5; multiplied by line 8)*	9	0.
10	Tax not attributable to New York adjusted taxable gifts (subtract line 9 from line 8)	10	[redacted]04,389.
11	Multiply line 10 by the decimal on line 37	11	104,389.
12	New York tentative tax *(add lines 9 and 11)*	12	104,389.
13	Gift tax payable for gifts made after 1982 *(from Worksheet II in the instructions)*	13	0.
14	New York estate tax before other credits *(subtract line 13 from line 12)*	14	104,389.
15a	Agricultural exemption credit (from Form ET-411)	15a	
15b	Closely held business credit (from Form ET-416)	15b	
15c	Add lines 15a and 15b	15c	
16	Credit for New York estate tax on prior transfers *(from Form ET-190)*	16	
17	Credit for New York gift tax paid on pre-1983 gifts *(from Form ET-412)*	17	
18	Total other credits *(add lines 15c, 16 and 17)*	18	0.
19a	New York net estate tax *(subtract line 18 from line 14)*	19a	104,389.
19b	New York minimum tax *(from Worksheet III in the instructions)*	19b	0.
19c	New York estate tax *(add lines 19a and 19b)*	19c	104,389.
20	Prior tax payments *(attach a schedule of date(s) and amount(s) of payment(s))* STATEMENT 1	20	99,416.
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the **amount you owe**	21	4,973.
22	If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be **refunded to you**	22	

Attach check or money order here.

CLIENT COPY

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

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

088031/01-12-01

Recapitulation *(Attach federal Form 706 if applicable)*

Do you, the executor, elect alternate valuation in accordance with section 954(b) of the Tax Law? ☐ Yes ☒ No

Gross assets *(see instructions)*		Value at Date of Death	or	Alternate Value
23 Schedule A - Real estate	23	113,000.		
24 Schedule B - Stocks and bonds	24	1,156,249.		
25 Schedule C - Mortgages, notes, cash, and bank deposits	25	248,384.		
26 Schedule D - Insurance on the decedent's life	26	888,849.		
27 Schedule E - Jointly owned property	27	91,731.		
28 Schedule F - Other miscellaneous property	28	32,257.		
29 Schedule G - Transfers during decedent's life	29	0.		
30 Schedule H - Powers of appointment	30	0.		
31 Schedule I - Annuities	31	0.		
32 Total *(add lines 23 through 31)*	32	2,530,470.		
33a Enter the amount from Form ET-417, if any, for the exclusion for a family-owned business	33a			
33b Enter the amount from Form ET-418, or federal Schedule U if any, for the exclusion for land subject to a qualified conservation easement	33b			
33c Enter the amount from Form ET-419, if any, for assets excludible from the New York gross estate for victims of Nazi persecution	33c			
33d Total of exclusions *(add lines 33a, 33b, and 33c)*	33d			
33e * Enter the net amount of additions (or subtractions) from page 3, line 69	33e	0.		
33f Add or subtract line 33e to/from the amount on line 33d	33f	0.		
34 New York adjusted gross estate *(add or subtract line* **33f** *to/from the amount on line* **32***)*	34	2,530,470.		

Computations

35 For resident decedent *(enter amount from page 3, line 70)*	35	0.
36a New York gross estate for resident decedent *(subtract line 35 from line 34)*	36a	2,530,470.
36b New York gross estate for nonresident decedent *(enter amount from page 3, line 71c)*	36b	
37 Divide line 36a or 36b by line 34 *(round the decimal to four places; cannot be more than 1.0000)*	37	1.0000

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

38 Schedule J - Funeral expenses and expenses incurred in administering property subject to claims		38	327,108.
39 Schedule K - Debts of decedent, including mortgages and liens		39	513,820.
40 Schedule L - Net losses during administration and expenses incurred in administering property not subject to claims		40	0.
41 Add lines 38, 39, and 40		41	840,928.
42 Family-owned business interest deduction, from Form ET-417-D, or federal Schedule T		42	
43 Add lines 41 and 42		43	840,928.
44 Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M	44		
45 * Enter amount, if any, from page 4, line 72	45		
46 New York bequests to surviving spouse *(line 44 and add or subtract line 45)*		46	
47 Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O	47		
48 * Enter amount, if any, from page 4, line 73	48		
49 New York charitable deduction *(line 47 and add or subtract line 48)*		49	
50 Deduction for principal residence *(from line 74)*		50	113,000.
51 Total New York allowable deductions *(add lines 43, 46, 49, and 50; also enter on page 1, line 2)*		51	953,928.

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

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

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

☒ Married - Name of surviving spouse [redacted]

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

Executor's signature	Surviving spouse's signature	Date
[redacted] CLIENT COPY		

088181
06-09-00

New York State Department of Taxation and Finance

Release of Lien of Estate Tax

Real property or cooperative apartment

ET-117
(2/05)

A completed Form ET-117 must be mailed with one of the following forms to the address shown on *that* form: Form ET-706, Form ET-90, Form ET-85, Form ET-30, Form TT-385, or Form TT-102. There is no fee for a release of lien.

Name [redacted]
Address [redacted]
City, state, ZIP code [redacted]

Type or print the name and mailing address of the person to whom this form should be returned.

Estate of [redacted]	
Date of death [redacted]	County of residence at time of death* WAYNE

* If the decedent was not a resident of New York State at the time of death, enter *nonresident*.

Complete this section for real property. You may list up to two parcels in the same county; use a separate Form ET-117 for each county. File the validated release of lien with the county clerk or commissioner of deeds.

The book of deeds or liber number, page number, and map number are shown on the recorded deed. The section, block, and lot numbers are shown on the property tax bills.

Book of deeds or liber number [redacted]	At page number [redacted]	Map number [redacted]	
Section number	Block number	Lot number	
Property address [redacted]	Street or road	City, town, or village [redacted]	County WAYNE
Book of deeds or liber number	At page number	Map number	
Section number	Block number	Lot number	
Property address	Street or road	City, town, or village	County

Complete this section for cooperative apartments. If you entered real property above, do not complete this section; use a separate Form ET-117.

Also, you must use a separate Form ET-117 for each cooperative corporation and purchaser. Give the validated release of lien to the purchaser.

Name of cooperative corporation			
Address of cooperative apartment	Apartment number(s)	Street or road	
City, town, or village	State	County	ZIP code
Number of shares associated with proprietary lease for apartment(s) listed above			

Pursuant to the provisions of section 249-bb or section 982(c) of the Tax Law, the lien (if any) of the estate tax imposed by Article 10-C or Article 26 of the Tax Law is hereby released with respect to the property described above.

Date	Deputy commissioner

This release is not valid unless the state seal is affixed by the Tax Department to the right of the property description. Each completed description requires a separate seal.

[redacted]

October 25, 2006

NYS ESTATE TAX
Processing Center
P.O. Box 5556
New York, NY 10087-5556

Re: Estate of [redacted]

Dear Sir / Madam:

Enclosed please find the following materials, relative to the above-referenced estate:

1. ET-117 Release of Lien of Estate Tax
2. Copy of the ET-90
3. Copy of the Certificate of Appointment of Fiduciary
4. Copy of the NYS Estate Tax Discharge from Liability

Kindly complete and return the release of lien to my office at your earliest convenience.

Very truly yours,

[redacted]

TD/pmd
enc.

[redacted]

LETTY ON APPOINTMENT OF FIDUCIARY

THE PEOPLE OF THE STATE OF NEW YORK

TO ALL TO WHOM THESE PRESENTS SHALL COME OR MAY CONCERN, [redacted] GREETING:

Letters are on this day granted by the Surrogate's Court of Wayne County, State of New York as follows:

NAME OF DECEDENT: [redacted]

RESIDENCE OF DECEDENT: [redacted]

DATE OF DEATH: [redacted]

FIDUCIARY APPOINTED: [redacted]
RESIDENCE OR PRINCIPAL OFFICE: [redacted]

TYPE OF LETTERS ISSUED: Preliminary Letters Testamentary

LIMITATION ON LETTERS: Said Letters are granted only for the following purposes: to collect any life insurance on behalf of the Estate of [redacted]; for the signing and filing of any necessary extensions to file personal and/or estate tax returns of the said [redacted]; and said letters are also subject to limitations as set forth in SCPA § 1412(3).

These Letters, granted pursuant to a Decree entered herein, authorize and empower the fiduciary or fiduciaries above named to do and perform all acts requisite to the proper administration and disposition of the estate of such decedent, in accordance with the aforesaid Decree, the laws of the State of New York, and the limitations, if any, contained therein.

Dated: May 24, 2000

IN TESTIMONY WHEREOF, the seal of the Surrogate's Court of Wayne County, NY has been hereunto affixed.

WITNESS, Hon. DENNIS M. KEHOE
Judge of the Surrogate's Court of said County.

L.S.

THESE LETTERS ARE NOT VALID WITHOUT THE RAISED SEAL OF THE COURT

Attorney for Estate: [redacted]

ATTORNEY'S CERTIFICATION
Pursuant to Section 2105 of the New York Civil Practice Law and Rules, I, an attorney admitted to practice in the courts of this State, hereby certify that this copy has been compared by me with the original and is a true and complete copy thereof.

ATTORNEY

SAMPLE 1

IFTA

New York State Department of
Taxation and Finance
W A Harriman Campus
Albany NY 12227-0001

3Q/06 **IFTA-100**

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

This return must be filed by October 31, 2006.

[redacted]

Taxpayer ID [redacted]

- ☐ **No Operation in any jurisdiction**
- ☐ **Cancel license**
- ☐ **Amended return**

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this return for your records.**

Attach check or money order payable to: **COMMISSIONER OF TAXATION & FINANCE.** See *Mailing Instructions* on the back of this form.	Enter the amount of your payment here $ 0

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	0
2 Motor fuel gasoline	2	
3 Ethanol/gasohol	3	
4 Propane (LPG)	4	
5 All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I)*	5	
6 SUBTOTAL of amount due or (credit) *(add lines 1 through 5)*	6	0
7 Penalty *(see instructions)*	7	
8 TOTAL balance due or (credit) *(add lines 6 and 7)*	8	0
9 Credits available as of 9/15/06	9	0 00
10 BALANCE DUE/(credit) *(subtract line 9 from line 8)*	10	0
11 Refund amount requested	11	

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature [redacted]	Date 10/25/06	Taxpayer's phone number [redacted]
Official title Controller		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/Address ☐
200610305068
NY
Date Received

Please make a copy of this return for your records.

IFTA-100 (4/06) **SMP0019792 2680804**

See *Mailing Instructions* on back.

IFTA Quarterly Fuel Use Tax Schedule

New York State Department of Taxation and Finance
Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

Tax on Fuel Type: D(Diesel)

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

3Q/06 **IFTA-101**

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

Licensee IFTA identification number [redacted] Name [redacted]

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

MPG Calculation

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
(A) 7,125	+	(B) 0	=	(C) 7,125	÷	(D) 427	=	(E) 16.69

F Jurisdiction	G Rate Code	H Total Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
NEW YORK - NY	043	7,125	7,125	16.69	426.9	426.9	0	.3615	0	0	0
Subtotals		7125	7125		426.9	426.9	0		0	0	0
Subtotals from back											
Totals		7125	7125		426.9	426.9	0		0	0	0

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.*

SAMPLE 2

IFTA

New York State Department of
Taxation and Finance

W A Harriman Campus
Albany NY 12227-0001

3Q/06 **IFTA-100**

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

This return must be filed by October 31, 2006.

[redacted]

Taxpayer ID: [redacted]

- ☐ **No Operation in any jurisdiction**
- ☐ **Cancel license**
- ☐ **Amended return**

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this return for your records.**

Attach check or money order payable to: **COMMISSIONER OF TAXATION & FINANCE.** See *Mailing Instructions* on the back of this form.	Enter the amount of your payment here $ -0-

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	-0-
2 Motor fuel gasoline	2	-0-
3 Ethanol/gasohol	3	-0-
4 Propane (LPG)	4	-0-
5 All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I)*	5	-0-
6 SUBTOTAL of amount due or (credit) *(add lines 1 through 5)*	6	-0-
7 Penalty *(see instructions)*	7	-0-
8 TOTAL balance due or (credit) *(add lines 6 and 7)*	8	-0-
9 Credits available as of 9/15/06	9	0 00
10 BALANCE DUE/(credit) *(subtract line 9 from line 8)*	10	-0-
11 Refund amount requested	11	-0-

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature [redacted]	Date [redacted]	Taxpayer's phone number [redacted]
Official title [redacted]		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/Address ☐

200610305059

NY

Date Received

Please make a copy of this return for your records.

IFTA-100 (4/06) **SMP0008239 2680804**

See *Mailing Instructions* on back.

Tax on Fuel Type: D(Diesel)

New York State Department of Taxation and Finance
Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

3Q/06

IFTA-101

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

Licensee IFTA identification number	Name
[redacted]	[redacted]

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

MPG Calculation

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

F Jurisdiction	G Rate Code	H Total Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
NEW YORK - NY	043	4550	4550	4	1138	1138	-0-	.3615	-0-		-0-

SAMPLE 3

IFTA

New York State Department of
Taxation and Finance

W A Harriman Campus
Albany NY 12227-0001

3Q/06 **IFTA-100**

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

This return must be filed by October 31, 2006.

[redacted]

Taxpayer ID: NY [redacted]

- ☐ **No Operation in any jurisdiction**
- ☐ **Cancel license**
- ☐ **Amended return**

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this return for your records.**

Attach check or money order payable to: **COMMISSIONER OF TAXATION & FINANCE.** See *Mailing Instructions* on the back of this form.	Enter the amount of your payment here $ 61.65

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	61 65
2	Motor fuel gasoline	2	— —
3	Ethanol/gasohol	3	— —
4	Propane (LPG)	4	— —
5	All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I)*	5	— —
6	**SUBTOTAL of amount due or (credit)** *(add lines 1 through 5)*	6	61 65
7	Penalty *(see instructions)*	7	— —
8	**TOTAL balance due or (credit)** *(add lines 6 and 7)*	8	61 65
9	Credits available as of 9/15/06	9	0 00
10	**BALANCE DUE/(credit)** *(subtract line 9 from line 8)*	10	61 65
11	Refund amount requested	11	— —

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature [redacted]	Date 10/20/06	Taxpayer's phone number ([redacted]	
Official title [redacted]		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/Address ☐
20061030067
NY
Date Received

Please make a copy of this return for your records.

IFTA-100 (4/06) SMP0003081 2680804

See *Mailing Instructions* on back.

New York State Department of Taxation and Finance
Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

Tax on Fuel Type: D(Diesel)

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

3Q/06

IFTA-101

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

Licensee IFTA identification number NY [redacted] | Name [redacted]

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

MPG Calculation

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
(A) 5208	+	(B)	=	(C) 5208	÷	(D) 496	=	(E) 10.5

F Jurisdiction	G Rate Code	H Total Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
NEW JERSEY - NJ	041	1736	1736	10.5	165.3	495.9	-330.6	.1750	57.86	0	57.86
NEW YORK - NY	043	3472	3472	10.5	330.6	—	330.6	.3615	119.51	0	119.51
Subtotals											61.65
Subtotals from back											
Totals											61.65

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.*

SAMPLE 4

IFTA

New York State Department of
Taxation and Finance

W A Harriman Campus
Albany NY 12227-0001

[redacted]

IFTA-100

Use this form to report operations for the period 7|1|06 – 9|30|06

This return must be filed by 10|31|06

[redacted]

Taxpayer ID: NY [redacted]8

- ☐ **No Operation in any jurisdiction**
- ☐ **Cancel license**
- ☐ **Amended return**

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this return for your records.**

Attach check or money order payable to: **COMMISSIONER OF TAXATION & FINANCE.** See *Mailing Instructions* on the back of this form.	Enter the amount of your payment here $ 120.85

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	120 85
2	Motor fuel gasoline	
3	Ethanol/gasohol	
4	Propane (LPG)	
5	All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I)*	
6	**SUBTOTAL of amount due or (credit)** *(add lines 1 through 5)*	120 85
7	Penalty *(see instructions)*	
8	**TOTAL balance due or (credit)** *(add lines 6 and 7)*	120 85
9	Credits available as of 9/01/06	0 00
10	**BALANCE DUE/(credit)** *(subtract line 9 from line 8)*	120 85
11	Refund amount requested	

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature [redacted]	Date	Taxpayer's phone number ( )
Official title		Paid preparer's FIN [redacted]
Paid preparer's name or firm (if other than taxpayer)		Paid preparer's phone number
Paid preparer's address		
Paid preparer's signature		

For Office Use Only

Sig ☐ Corr ☐

Name/ID/Address ☐

20061030016 2

NY

Date Received

Please make a copy of this return for your records.

See *Mailing Instructions* on back.

Tax on Fuel Type: D(Diesel)

New York State Department of Taxation and Finance
Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

3/06

IFTA-101

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
[redacted]	[redacted]

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

MPG Calculation

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
(A) 9435	+	(B)	=	(C) 9435	÷	(D) 1953	=	(E) 4.83

F Jurisdiction	G Rate Code	H Total Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
NEW JERSEY - NJ	040	4420	4420	4.83	915	1563	(648)	.1750	(113.40)		(113.40)
NEW YORK - NY	042	5015	5015	4.83	1038	390	648	.3615	234.25	NONE	234.25
Subtotals		9435	9435						120.85		120.85
Subtotals from back											
Totals		9435	9435						120.85		120.85

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.*

SAMPLE 5

IFTA

New York State Department of
Taxation and Finance
W A Harriman Campus
Albany NY 12227-0001

3Q/06 **IFTA-100**

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

This return must be filed by October 31, 2006.

[redacted]

Taxpayer ID: [redacted]

☐ **No Operation in any jurisdiction**
☐ **Cancel license**
☐ **Amended return**

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA).
Read the instructions on the back carefully. Make a copy of this return for your records.

Attach check or money order payable to: **COMMISSIONER OF TAXATION & FINANCE.** See *Mailing Instructions* on the back of this form.	Enter the amount of your payment here $ 26.00

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	26 00
2	Motor fuel gasoline	2	
3	Ethanol/gasohol	3	
4	Propane (LPG)	4	
5	All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I)*	5	
6	**SUBTOTAL of amount due or (credit)** ***(add lines 1 through 5)***	6	26 00
7	Penalty *(see instructions)*	7	
8	**TOTAL balance due or (credit)** ***(add lines 6 and 7)***	8	
9	Credits available as of 9/15/06	9	~~23.98~~
10	**BALANCE DUE/(credit)** ***(subtract line 9 from line 8)***	10	26 00
11	Refund amount requested	11	

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature [redacted]	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/Address ☐
200610300161
NY
Date Received

Please make a copy of this return for your records.

IFTA-100 (4/06) **SMP0002708 2680804**

See *Mailing Instructions* on back.

New York State Department of Taxation and Finance
Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

3Q/06

IFTA-101

Tax on Fuel Type: D(Diesel)

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 **July 1, 2006 - September 30, 2006.**

Licensee IFTA identification number [redacted] Name [redacted]

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

MPG Calculation

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
(A) 1546	+	(B) 0	=	(C) 1546	÷	(D) 258	=	(E) 6.00

F Jurisdiction	G Rate Code	H Total Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
CONNECTICUT - CT	044	160	160	6.00	27	0	27	.2600	7.00	0.00	7.00
MASSACHUSETTS - MA	043	146	146	6.00	25	0	25	.2100	6.00	0.00	6.00
NEW JERSEY - NJ	041	1010	1010	6.00	169	258	(89)	.1750	16.00	0.00	0.00
NEW YORK - NY	043	210	210	6.00	35	0	35	.3615	13.00	0.00	13.00
RHODE ISLAND - RI	041	0	0	0	0	0	0	.3000	0.00	0.00	0.00

SAMPLE 6

IFTA

[redacted]

IFTA-100-MN

New York State Department of
Taxation and Finance
W A Harriman Campus
Albany NY 12227-0001

Use this form to report operations for the quarter ending 09 30 06. (Month Day Year)

This report must be filed by the last day of the month following the end of the quarter.

Licensee IFTA identification number NY [redacted]
Name [redacted]
Street [redacted]
City [redacted] State Zip Code

☐ Address change
☐ 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:
COMMISSIONER OF TAXATION & FINANCE.
See *Mailing Instructions* on the back of this form.

Enter the amount of your payment here
$ 97.04

Enter the Total from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel	1	97	04
2 Motor fuel gasoline	2		
3 Ethanol	3		
4 Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I-MN)*	5		
6 Subtotal of amount due or (credit) *(add lines 1 through 5)*	6	97	04
7 Penalty *(see instructions)*	7		
8 Total balance due or (credit) *(add lines 6 and 7)*	8		
9 Credits to be applied	9		
10 Balance due/(credit) *(subtract line 9 from line 8)*	10	97	04
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 [redacted]	Date [redacted]	Taxpayer's phone number ( )
Official title [redacted]		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 ☐
20061030012 3
NY
Date Received

Please make a copy of this report for your records.

IFTA-100-MN (3/00)

See *Mailing Instructions* on back.

Check only one fuel type.

Tax on:
- [X] D (Diesel)
- [ ] G (Motor fuel gasoline)
- [ ] E (Ethanol)
- [ ] P (Propane)
- [ ] __ _____

New York State Department of Taxation and Finance

IFTA Quarterly Fuel Use Tax Schedule

Attach this schedule to Form IFTA-100-MN, *IFTA Quarterly Fuel Use Tax Report.*

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

IFTA-101-MN

Use this form to report operations for the quarter ending 09 (Month) 30 (Day) 06 (Year).

Licensee IFTA identification number: NY [redacted]

Name: [redacted]

Enter credits in brackets ([ ]). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I-MN) carefully.

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

(A) 12530 + (B) 0 = (C) 12530 ÷ (D) 1549 = (E) 8.09

F Jurisdiction	G Rate Code	H Total Miles	I Taxable Miles	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col O + P)
Alabama - AL	043	480	480	8.09	59	101	(42)	.19	(7.98)		(7.98)
Arizona - AZ	054	600	600	8.09	74	0	74	.261	19.31		19.31
Arkansas - AR	045	290	290	8.09	35	139	104	.225	23.40		23.40
Georgia - GA	044	48	48	8.09	6	157	(151)	.152	(22.95)		(22.95)
Illinois - IL	045	180	180	8.09	22	0	22	.35	7.70		7.70
Indiana - IN	089	300	300	8.09	37	0	37	.16	5.92		5.92
Indiana - IN	090	XXXXX	XXXXX	8.09	37	XXXXX	XXXXX	.11	4.07		4.07
Louisiana - LA	045	560	560	8.09	69	101	(32)	.20	(6.40)		(6.40)
Maryland - MD	043	36	36	8.09	5	0	5	.2425	1.21		1.21
Mississippi - MS	045	440	440	8.09	54	0	54	.18	9.72		9.72
Missouri - MO	045	280	280	8.09	35	129	(94)	.17	(15.98)		(15.98)
New Jersey - NJ	041	1498	1498	8.09	185	0	185	.175	32.38		32.38
New Mexico - NM	045	574	574	8.09	71	133	(62)	.21	(13.02)		(13.02)
New York - NY	043	920	920	8.09	114	0	114	.36159	41.23		41.23
Ohio - OH	085	360	360	8.09	45	102	(57)	.28	(15.96)		(15.96)
Oklahoma - OK	045	400	400	8.09	49	0	49	.13	6.37		6.37
Pennsylvania - PA	050	2114	2114	8.09	261	159	102	.37911	38.67		38.67
Tennessee - TN	045	990	990	8.09	122	0	122	.17	20.74		20.74
Texas - TX	045	1410	1410	8.09	174	200	(26)	.20	(5.20)		(5.20)
Virginia - VA	085	972	972	8.09	120	328	(208)	.16	(33.28)		(33.28)
Virginia - VA	086	XXXXX	XXXXX	8.09	120	XXXXX	XXXXX	.035	4.20		4.20
West Virginia - WV	043	78	78	8.09	10	0	10	.27	2.70		2.70
Subtotals		12530	12530		1704	1549	206		97.04		97.04
Subtotals from back											
Totals		12530	12530		1704	1549	206		97.04		97.04

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 in Column Q from each schedule to the corresponding line on Form IFTA-100-MN. 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-MN, *Instructions for Form IFTA-101-MN.*

SAMPLE 7

IFTA

New York State Department of
Taxation and Finance
W A Harriman Campus
Albany NY 12227-0001

3Q/06 **IFTA-100**

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

This return must be filed by October 31, 2006.

[redacted]

Taxpayer ID: [redacted]

- ☐ **No Operation in any jurisdiction**
- ☐ **Cancel license**
- ☐ **Amended return**

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA).
Read the instructions on the back carefully. Make a copy of this return for your records.

Attach check or money order payable to:
COMMISSIONER OF TAXATION & FINANCE.
See *Mailing Instructions* on the back of this form.

Enter the amount of your payment here
$ 70.72

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	70 72
2	Motor fuel gasoline	2	
3	Ethanol/gasohol	3	
4	Propane (LPG)	4	
5	All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I)*	5	
6	**SUBTOTAL of amount due or (credit)** *(add lines 1 through 5)*	6	70 72
7	Penalty *(see instructions)*	7	
8	**TOTAL balance due or (credit)** *(add lines 6 and 7)*	8	70 72
9	Credits available as of 9/15/06	9	0 00
10	**BALANCE DUE/(credit)** *(subtract line 9 from line 8)*	10	70 72
11	Refund amount requested	11	

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature [redacted]	Taxpayer's phone number [redacted]
Official title [redacted]	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/Address ☐
200610300113
NY
Date Received

Please make a copy of this return for your records.

See *Mailing Instructions* on back.

IFTA-100 (4/06) **SMP0019675 2680804**

IFTA Quarterly Fuel Use Tax Schedule

New York State Department of Taxation and Finance
Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

3Q/06 **IFTA-101**

Tax on Fuel Type: D(Diesel)

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 **July 1, 2006 - September 30, 2006.**

Licensee IFTA identification number N[redacted] Name [redacted]

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

MPG Calculation

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
(A) 26088	+	(B) ~	=	(C) 26088	÷	(D) 2608.8	=	(E) 10.00

F Jurisdiction	G Rate Code	H Total Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
CONNECTICUT - CT	044	464	464	10	46.4		46.4	.2600	12.06		12.06
MASSACHUSETTS - MA	043	463	463	10	46.3		46.3	.2100	9.72		9.72
NEW JERSEY - NJ	041	2797	2797	10	279.7		279.7	.1750	48.94		48.94
NEW YORK - NY	043	22364	- EXEMPT -		AGRICULTURAL			.3615			
Subtotals		26088	3724		372.4		372.4		70.72		70.72
Subtotals from back											
Totals		26088	3724		372.4		372.4		70.72		70.72

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.*

SAMPLE 8

IFTA

[redacted]

New York State Department of
Taxation and Finance
W A Harriman Campus
Albany NY 12227-0001

IFTA-100-MN

Use this form to report operations for the quarter ending 09 (Month) 30 (Day) 06 (Year)

This report must be filed by the last day of the month following the end of the quarter.

[redacted]

Licensee IFTA identification number [redacted]

Name [redacted]

[redacted]

City [redacted] State Zip Code

- ☐ Address change
- ☐ 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: **COMMISSIONER OF TAXATION & FINANCE.** See MAILING INSTRUCTIONS on the back of this form.	Enter the amount of your payment here $ 33 . 83

Enter the Total from column Q of Form IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1	Diesel	1	33 . 83
2	Motor fuel gasoline	2	0 . 00
3	Ethanol	3	0 . 00
4	Propane (LPG)	4	0 . 00
5	All other fuel types not listed in lines 1 thru 4 (from worksheet on back of IFTA-101-I-MN)	5	0 . 00
6	Subtotal of amount due or (credit) (add lines 1 through 5)	6	33 . 83
7	Penalty (see instructions)	7	0 . 00
8	Total balance due or (credit) (add lines 6 and 7)	8	33 . 83
9	Credits to be applied	9	0 . 00
10	Balance due/(credit) (subtract line 9 from line 8)	10	33 . 83
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 [redacted]	Date	Taxpayer's phone number
Official title [redacted]		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 ☐

20061030012
NY

Date Received

Please make a copy of this report for your records.

See MAILING INSTRUCTIONS on back.

IFTA - 100 - MN (3/00)
ATX

Check only one fuel type:

	Code	Fuel Type
Tax on:	X D	(Diesel)
	G	(Motor fuel gasoline)
	E	(Ethanol)
	P	(Propane)

New York State Department of Taxation and Finance

IFTA Quarterly Fuel Use Tax Schedule

Attach this schedule to Form IFTA-100-MN,
IFTA Quarterly Fuel Use Tax Report.

PREPARE A SEPARATE SCHEDULE FOR EACH FUEL TYPE. Use additional sheets if necessary. Make a copy for your records.

IFTA-101-MN

Use this form to report operations for the quarter ending 09 (Month) 30 (Day) 06 (Year).

Licensee IFTA identification number: NY [redacted]

Name: [redacted]

Enter credits in brackets ([ ]). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I-MN) carefully.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles / (D) Total Gallons (all IFTA and Non-IFTA jurisdictions) = (E) Average Fleet MPG (2 decimals places)

(A) 9,713 + (B) _____ = (C) 9,713 / (D) 1,894 = (E) 5.13

F Jurisdiction		G Rate Code	H Total Miles	I Taxable Miles	J MPG from E above	K Taxable Gallons (col. I / J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
New York	NY	043	434	434	5.13	85	70	15	.3615	5.42	0.00	5.42
New Jersey	NJ	041	2,046	2,046	5.13	399	375	24	.1750	4.20	0.00	4.20
Maryland	MD	043	241	241	5.13	47	20	27	.2425	6.55	0.00	6.55
Pennsylvania	PA	050	975	975	5.13	190	175	15	.3810	5.72	0.00	5.72
Connecticut	CT	044	1,382	1,382	5.13	269	245	24	.2600	6.24	0.00	6.24
Massachusetts	MA	043	1,524	1,524	5.13	297	297	0	.2100	0.00	0.00	0.00
New Hampshire	NH	039	200	200	5.13	39	39	0	.1800	0.00	0.00	0.00
Maine	ME	040	986	986	5.13	192	192	0	.2790	0.00	0.00	0.00
Vermont	VT	053	304	304	5.13	59	59	0	.2600	0.00	0.00	0.00
Rhode Island	RI	041	891	891	5.13	174	155	19	.3000	5.70	0.00	5.70
Ohio	OH	085	205	205	5.13	40	40	0	.2800	0.00	0.00	0.00
Indiana	IN	089	180	180	5.13	35	35	0	.1600	0.00	0.00	0.00
Illinois	IL	045	150	150	5.13	29	29	0	.3500	0.00	0.00	0.00
Delaware	DE	041	195	195	5.13	38	38	0	.2200	0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
					0.00	0		0		0.00	0.00	0.00
Subtotals			9,713	9,713		1,893	1,769	124		33.83	0.00	33.83
Subtotals from back			0	0		0	0	0		0.00	0.00	0.00
Totals			9,713	9,713		1,893	1,769	124		33.83	0.00	33.83

IMPORTANT NOTE: When listing additional jurisdictions and more space is needed, use the back of this form.

ATX

For Diesel, Motor fuel gasoline, Ethanol and Propane reported, transfer the total amount in Column Q from each schedule to the corresponding line on Form IFTA-100-MN.
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-MN, Instructions for Form IFTA-101-MN.

SAMPLE 9

IFTA

New York State Department of
Taxation and Finance

W A Harriman Campus
Albany NY 12227-0001

1Q/06 [redacted] **IFTA-100**

Use this form to report operations for the period **January 1, 2006 - March 31, 2006.**

This return must be filed by May 1, 2006.

[redacted]

HUT REGISTRATION
OCT 24 2006
RECEIVED

[redacted]

Taxpayer ID: [redacted]

- ☐ **No Operation in any jurisdiction**
- ☐ **Cancel license**
- ☐ **Amended return**

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this return for your records.**

Attach check or money order payable to: **COMMISSIONER OF TAXATION & FINANCE.** See *Mailing Instructions* on the back of this form.	Enter the amount of your payment here $

Enter the *Total* from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule,* for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of IFTA-101-I. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1	Credit (198. 45)
2 Motor fuel gasoline	2	
3 Ethanol	3	
4 Propane (LPG)	4	
5 All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I)*	5	
6 Subtotal of amount due or (credit) *(add lines 1 through 5)*	6	credit (198. 45)
7 Penalty *(see instructions)*	7	50 00
8 Total balance due or (credit) *(add lines 6 and 7)*	8	248. 45
9 Credits available as of 3/15/06	9	3 99
10 Balance due/(credit) *(subtract line 9 from line 8)*	10	Credit (244. 46)
11 Refund amount requested	11	

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature [redacted]	Date	Taxpayer's phone number [redacted]
Official title [redacted]		Paid preparer's EIN
Paid preparer's name or firm (if other than taxpayer) [redacted]		Paid preparer's phone number [redacted]
Paid preparer's address [redacted]		
Paid preparer's signature [redacted]	Date	

For Office Use Only

Sig ☐ Corr ☐ Name/ID ☐

200610265213

NY

Date Received

Please make a copy of this return for your records.

IFTA-100 (11/05) SMP0106564 0741700

See *Mailing Instructions* on back.

Tax on Fuel Type: D (Diesel)

New York State Department of Taxation and Finance

IFTA Quarterly Fuel Use Tax Schedule

Attach this schedule to Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return.*

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

1Q/06

IFTA-101

Use this form to report operations for the period **January 1, 2006 - March 31, 2006.**

Licensee IFTA identification number [redacted] Name [redacted]

Enter credits in brackets ([ ]). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

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

(A) 32,760 + (B) — = (C) 32,760 ÷ (D) 5,486 = (E) 6.00

F Jurisdiction	G Rate Code	H Total Miles	I Taxable Miles	J MPG from E above	K Taxable Gallons (col. H ÷ J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
CONNECTICUT - CT	042	610	610	6	101.66	0	101.66	.2600	26.43	1.58	28.01
DELAWARE - DE	039	1420	1420	6	236.66	140	96.66	.2200	21.26	1.27	22.53
FLORIDA - FL	043	7400	7400	6	1,233	910	323.00	.2997	96.80	5.86	10.26
GEORGIA - GA	042	3700	3700	6	616.66	125	491.66	.1420	69.81	4.18	73.99
INDIANA - IN	085	0	0	6	0	140	140	.1600	22.40	1.34	23.74
INDIANA - IN	086	XXXXXXXXXXX	XXXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXXXXXXXX	.1100			
MASSACHUSETTS - MA	041	260	260	6	43.33	0	43.33	.2100	9.09	.54	9.63
MARYLAND - MD	041	820	820	6	136.66	80	56.66	.2425	13.74	.82	14.56
MAINE - ME	038	160	160	6	26.66	25	1.66	.2700	0.44	.02	.64
NORTH CAROLINA - NC	043	3400	3400	6	566.66	325	563.41	.2990	168.45	10.10	178.55
NEW HAMPSHIRE - NH	037	300	300	6	50.00	20	30	.1800	5.40	.32	5.72
NEW JERSEY - NJ	039	3650	3650	6	608.33	300	250.00	.1750	43.75	.262	46.37
NEW YORK - NY	041	11,060	11,060	6	1,843	4,100	(2257.00)	.4165	(940.04)		(940.04)
OHIO - OH	083	120	120	6	20.00	20	0	.2800			
PENNSYLVANIA - PA	048	230	230	6	38.33	0	38.33	.3810	14.60	.87	15.47
RHODE ISLAND - RI	039	190	190	6	31.66	40	(8.34)	.3000			
SOUTH CAROLINA - SC	041	3100	3100	6	516.66	310	206.66	.1600	250	15.00	265.00
VIRGINIA - VA	081	2900	2900	6	483.33	240	243.33	.1600	38.93	2.33	41.26
VIRGINIA - VA	082	XXXXXXXXXXX	XXXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXXXXXXXX	.0350			
VERMONT - VT	051	100	100	6	16.66	20	(3.34)	.2600	.86	.5	5.86
Subtotals											
Subtotals from back											
Totals		32,760	32,760		1476.64	5,486	2,306.36		619.204	50.44	741.59

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.*

SMP0106565 0741700

IFTA-101 (11/05)

SAMPLE 10

IFTA

New York State Department of
Taxation and Finance
W A Harriman Campus
Albany NY 12227-0001

3Q/06 **IFTA-100**

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

This return must be filed by October 31, 2006.

[redacted]

Taxpayer ID: [redacted]

- ☐ **No Operation in any jurisdiction**
- ☐ **Cancel license**
- ☐ **Amended return**

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA).
d the instructions on the back carefully. Make a copy of this return for your records.

Attach check or money order payable to:
COMMISSIONER OF TAXATION & FINANCE.
See *Mailing Instructions* on the back of this form.

Enter the amount of your payment here
$ credit due

er the *Total Due* from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule,* for each fuel type.
er any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

Diesel	1	cr (561 53)
Motor fuel gasoline	2	
Ethanol/gasohol	3	
Propane (LPG)	4	
All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I)*	5	
SUBTOTAL of amount due or (credit) *(add lines 1 through 5)*	6	cr (561 53)
Penalty *(see instructions)*	7	
TOTAL balance due or (credit) *(add lines 6 and 7)*	8	cr (561 53)
Credits available as of 9/15/06	9	0 00
BALANCE DUE/(credit) *(subtract line 9 from line 8)*	10	cr (561 53)
Refund amount requested	11	

ertify that this business is duly licensed and that this return, including any schedules, o the best of my knowledge and belief true, correct and complete.

horized signature [redacted]	Date	Taxpayer's phone number [redacted]
icial title		Paid preparer's EIN
d preparer's name or firm (if other than taxpayer) [redacted]		Paid preparer's phone number ( )
d preparer's address		
d preparer's signature	Date	

For Office Use Only
Sig ☐ Corr ☐
Name/ID/Address ☐

20061006504
NY
Date Received

ease make a copy of this return for your records.

A-100 (4/06) **SMP0037236 2680804**

See *Mailing Instructions* on back.

IFTA Quarterly Fuel Use Tax Schedule

New York State Department of Taxation and Finance
Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

Tax on Fuel Type: D(Diesel)

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

3Q/06 **IFTA-101**

Use this form to report operations for the period **July 1, 2006 - September 30, 2006.**

Licensee IFTA identification number [redacted] Name [redacted]

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

MPG Calculation

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
(A) 17105	+	(B) 8565	=	(C) 25670	÷	(D) 4159.41	=	(E) 6.17

F Jurisdiction	G Rate Code	H Total Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
CONNECTICUT - CT	044	0						.2600			
DELAWARE - DE	041	149	93	6.17	15	0	15	.2200	3.30	0	3.30
MASSACHUSETTS - MA	043	305	99	6.17	16	0	16	.2100	3.36	0	3.36
NEW JERSEY - NJ	041	1806	1554	6.17	252	0	252	.1750	44.10	0	44.10
NEW YORK - NY	043	18228	17104	6.17	1800	3030	(1230)	.3615	(444.65)	0	(444.65)
PENNSYLVANIA - PA	050	5182	4253	6.17	689	1129	(440)	.3810	(167.64)	0	(167.64)
VERMONT - VT	053	—						.2600			
Subtotals		25670	17105		2772	4159	1953		(612.29)	0	(612.29)
Subtotals from back		—	—		—	—	—		50.76		50.76
Totals		25670	17105		2772	4159	1953		(561.53)	0	(561.53)

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.*

Volumes for CT and NJ Schedules 8/2005 - 7/2006

Scheduled Trans. Run Date (Weekly Run)	NJ Returns Processed	CT Returns Processed
08/05/2005	208	64
08/12/2005	104	34
08/19/2005	221	77
08/26/2005	379	160
08/31/2005	335	141
09/02/2005	183	78
09/09/2005	125	42
09/16/2005	244	84
09/23/2005	890	354
09/30/2005	1,188	439
10/07/2005	466	275
10/14/2005	85	28
10/21/2005	294	114
10/28/2005	497	199
10/31/2005	86	43
11/04/2005	261	104
11/11/2005	37	9
11/18/2005	186	79
11/25/2005	448	172
11/30//2005	346	154
12/02/2005	233	67
12/09/2005	123	42
12/15/2005	264	107
12/23/2005	823	290
12/30/2005	1,147	432
01/06/2006	548	203
01/13/2006	81	34
01/20/2006	156	57
01/27/2006	607	236
01/31/2006	269	99
02/03/2006	121	70
02/10/2006	51	13
02/17/2006	98	34
02/24/2006	255	114
02/28/2006	316	101
03/03/2006	489	194
03/10/2006	263	130
03/17/2006	336	138
03/24/2006	1,037	354
03/31/2006	1,397	562
04/07/2006	665	209
04/14/2006	118	37
04/21/2006	284	116
04/28/2006	583	240

Scheduled Trans. Run Date (Weekly Run)	NJ Returns Processed	CT Returns Processed
05/05/2006	289	93
05/12/2006	107	33
05/19/2006	249	86
05/26/2006	537	186
05/31/2006	218	85
06/02/2006	169	0
06/09/2006	144	74
06/16/2006	262	95
06/23/2006	920	308
06/30/2006	1,310	486
07/07/2006	311	105
07/14/2006	107	29
07/21/2006	305	98
07/28/2006	753	283
07/31/2006	93	30
TOTALS	**22,621**	**8,520**

SECTION X
FINANCIAL REQUIREMENTS

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

SECTION X
FINANCIAL REQUIREMENTS

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

SECTION X
FINANCIAL REQUIREMENTS

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

SECTION X
FINANCIAL REQUIREMENTS

Requirements	Response
The bidder must identify the hourly programming rates for systems enhancement services.	Complete Financial Tables 1, 2, 3 and 4 of this Section, as applicable.
2.3 (M) The bidder must identify the hourly User Acceptance Testing (UAT) rates for systems enhancement services. The rates provided shall be applicable to both testing performed in connection with the bidder's development of an enhancement, and bidder resources used to support the Department's testing of an enhancement.	2.3 Complete Financial Tables 1, 2, 3 and 4 of this Section, as applicable.
2.4 (M) DTF will pay for systems development only after the total certification of all services associated with the Certification Date for each Module.	
3.0 Other Fees	
Note: Systems maintenance costs must be priced as a part of the fully loaded operations fee, not billed as a separate cost.	
3.1 (M/D) The Contractor must propose the cost for provision of images, as described in Section VI, D.3.4, for Sales Tax, Estate Tax, and IFTA. The item must be priced as an increment to the fully loaded operations fee.	A 3.1 Complete Financial Tables 1, 2, 3 and 4 of this Section, as applicable.
3.2 (M/D) FDIC fees must be stated separately, and should not be included within the Operational Fees. FDIC fees must be a pass-through cost only and no additional fees may be added. The State may elect to pay for FDIC fees as an add on to this contract or include the fees in the overall existing relationship with the Contractor or commercial bank sub-contractor and pay for them by compensating balance.	A 3.2 Provide the proposed FDIC fees.
3.3 (M/D) The Contractor must propose the cost for the capture of data from the Sales and Use Tax, Schedule CT, as described in Section VI, Sales and Use Tax, D.1.2. The item must be priced as an increment to the fully loaded operations fee, to be paid only for those returns with a Schedule CT.	
3.4 (M/D) The Contractor must propose the cost for the delivery, to the Connecticut Department of Revenue, Sales and Use Tax Sch CT and Sales and Use Tax Sch K image media and index file, as described in Section VI, Sales and Use Tax, D.6.3. The item must be priced as an increment to the fully loaded operations fee, to be paid only for those returns delivered to CT.	
3.5 (M/D) The Contractor must propose the cost for the delivery, of image media and the corresponding control data to the Alabama Department of Revenue, as described in Section VI, IFTA, D.6.2. The item must be priced as an increment to the fully loaded operations fee, to be	

SECTION X
FINANCIAL REQUIREMENTS

Requirements	Response
paid only for those returns delivered to Alabama.	
3.6 (M/D) The Contractor must propose the cost for the delivery of media and the corresponding control data to California, as described in Section VI, IFTA, D.6.3. The item must be priced as an increment to the fully loaded operations fee, to be paid only for those returns delivered to California.	
3.7 (M/D) The Contractor must propose the cost for the delivery of media and the corresponding control data to the Connecticut Department of Revenue, as described in Section VI, IFTA, D.6.4. The item must be priced as an increment to the fully loaded operations fee, to be paid only for those returns delivered to CT.	
3.8 (M/D) The Contractor must propose the cost for the delivery of image media and the corresponding control data to the Maryland Office of the Comptroller, as described in Section VI, IFTA, D.6.5. The item must be priced as an increment to the fully loaded operations fee, to be paid only for those returns delivered to Maryland.	

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

DIRECT FEES

	Program Years *			
	Years 1-3	**Year 4**	**Year 5**	**Year 6**
Operations Fees (Requirement 1.0):				
Sales and Use Tax, Fully Loaded Transaction Fee (1.3) – Non-2D		CPI-U	CPI-U	CPI-U
Sales and Use Tax, Fully Loaded Transaction Fee (1.3) – 2D		CPI-U	CPI-U	CPI-U
Estate Tax, Fully Loaded Transaction Fee (1.3)		CPI-U	CPI-U	CPI-U
Development Fees (Requirement 2.1):				
Module 1 (2.1)				
Enhancement Fees (Requirement 2.2):				
Module 1 Programming, Hourly Rate (2.2)		CPI-U	CPI-U	CPI-U
Module 1 UAT, Hourly Rate (2.3)		CPI-U	CPI-U	CPI-U
Other Fees (Requirement 3.0):				
Module 1 Image Archiving (3.1)		CPI-U	CPI-U	CPI-U
Module 1 FDIC Fees (3.2)		CPI-U	CPI-U	CPI-U
Module 1 Sales Tax Sch CT data (3.3)		CPI-U	CPI-U	CPI-U
Module 1 Sales Tax Sch CT images (3.4)		CPI-U	CPI-U	CPI-U

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

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

COMPENSATING BALANCES

	Program Years *			
	Years 1-3	**Year 4**	**Year 5**	**Year 6**
Operations Fees (Requirement 1.0):				
Sales and Use Tax, Fully Loaded Transaction Fee (1.3) – Non-2D		CPI-U	CPI-U	CPI-U
Sales and Use Tax, Fully Loaded Transaction Fee (1.3) – 2D		CPI-U	CPI-U	CPI-U
Estate Tax, Fully Loaded Transaction Fee (1.3)		CPI-U	CPI-U	CPI-U
Development Fees (Requirement 2.1):				
Module 1 (2.1)				
Enhancement Fees (Requirement 2.2):				
Module 1 Programming, Hourly Rate (2.2)		CPI-U	CPI-U	CPI-U
Module 1 UAT, Hourly Rate (2.3)		CPI-U	CPI-U	CPI-U
Other Fees (Requirement 3.0):				
Module 1 Image Archiving (3.1)		CPI-U	CPI-U	CPI-U
Module 1 FDIC Fees (3.2)		CPI-U	CPI-U	CPI-U
Module 1 Sales Tax Sch CT data (3.3)		CPI-U	CPI-U	CPI-U
Module 1 Sales Tax Sch CT images (3.4)		CPI-U	CPI-U	CPI-U

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

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

DIRECT FEES

	Program Years *			
	Years 1-3	**Year 4**	**Year 5**	**Year 6**
Operations Fees (Requirement 1.0):				
IFTA 100/101, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
IFTA 100-V (and Unassociated Payment Documents), Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
IFTA ACH Origination Fee, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Monthly Transmittals – with summary data, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Monthly Transmittals – with detailed data, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Development Fees (Requirement 2.1):				
Module 2 (2.1)				
Enhancement Fees (Requirement 2.2):				
Module 2 Programming, Hourly Rate (2.2)		CPI-U	CPI-U	CPI-U
Module 2 UAT, Hourly Rate (2.3)		CPI-U	CPI-U	CPI-U
Other Fees (Requirement 3.0):				
Module 2 Image Archiving (3.1)		CPI-U	CPI-U	CPI-U
Module 2 FDIC Fees (3.2)		CPI-U	CPI-U	CPI-U
Module 2 IFTA – Alabama Images (3.5)		CPI-U	CPI-U	CPI-U
Module 2 IFTA – California Images (3.6)		CPI-U	CPI-U	CPI-U
Module 2 IFTA – Connecticut Images (3.7)		CPI-U	CPI-U	CPI-U
Module 2 IFTA – Maryland Images (3.8)		CPI-U	CPI-U	CPI-U

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

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

COMPENSATING BALANCES

	Program Years *			
	Years 1-3	**Year 4**	**Year 5**	**Year 6**
Operations Fees (Requirement 1.0):				
IFTA 100/101, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
IFTA 100-V (and Unassociated Payment Documents), Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
IFTA ACH Origination Fee, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Monthly Transmittals – with summary data, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Monthly Transmittals – with detailed data, Fully Loaded Transaction Fee (1.4)		CPI-U	CPI-U	CPI-U
Development Fees (Requirement 2.1):				
Module 2 (2.1)				
Enhancement Fees (Requirement 2.2):				
Module 2 Programming, Hourly Rate (2.2)		CPI-U	CPI-U	CPI-U
Module 2 UAT, Hourly Rate (2.3)		CPI-U	CPI-U	CPI-U
Other Fees (Requirement 3.0):				
Module 2 Image Archiving (3.1)		CPI-U	CPI-U	CPI-U
Module 2 FDIC Fees (3.2)		CPI-U	CPI-U	CPI-U
Module 2 IFTA – Alabama Images (3.5)		CPI-U	CPI-U	CPI-U
Module 2 IFTA – California Images (3.6)		CPI-U	CPI-U	CPI-U
Module 2 IFTA – Connecticut Images (3.7)		CPI-U	CPI-U	CPI-U
Module 2 IFTA – Maryland Images (3.8)		CPI-U	CPI-U	CPI-U

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

Sample of

ST-100 (MV)
From DMV County Clerk's Office

ST-100 (MV)

MONTHLY SALES TAX REPORT FOR 8/06
PERIOD 207 COUNTY NIAG ID# [redacted]

OFFICE NTN

8/31/06 [redacted]

PART I-TAX PAID TO NEW YORK AND LOCAL JURISDICTION

DO NOT KEY

********** DATA ******* ENTRY ****** FIELDS **********

JURISDICTION	TAXABLE SALES	SALES AND USE TAXES	JURISDICTION CODE	RATE	NUMBER OF TRANSACTIONS	TAXED VALUE	TAX PROCESSED	RETENTION FEE
NEWC	- (9.00)	- .75	8051	8.375%	1	.00	.00	.75
[redacted]	481.00	38.50	0431	8.000%	2	500.00	40.00	1.50
[redacted]	5991.00	479.25	0441	8.000%	1	6000.00	480.00	.75
[redacted]	791.00	63.25	0561	8.000%	1	800.00	64.00	.75
[redacted]	71.00	5.75	1311	8.125%	1	80.00	6.50	.75
[redacted]	879279.00	76936.95	1451	8.750%	630	892448.00	77398.20	461.25
[redacted]	1472.00	117.75	1811	8.000%	3	1500.00	120.00	2.25
[redacted]	4228.00	338.25	2611	8.000%	5	4275.00	342.00	3.75
[redacted]	561239.00	52899.13	2911	8.000%	465	665486.00	53238.88	339.75
[redacted]	3741.00	299.25	3881	8.000%	1	3750.00	300.00	.75
[redacted]	- (9.00)	- .75	3911	8.000%	1	.00	.00	.75
[redacted]	1557275.00	131176.58			1111	1574839.00	131989.58	813.00

PART II-OUT-OF-STATE CREDIT

DO NOT KEY

********** DATA ******* ENTRY ****** FIELDS **********

JURISDICTION	TAXABLE SALES	SALES AND USE TAXES	JURISDICTION CODE	RATE	NUMBER OF TRANSACTIONS	TAXED VALUE	TAX PROCESSED	RETENTION FEE
ERIE	9484.00	450.50	M1451	4.750%	1	9500.00	451.25	.75
SUBTOTAL	9484.00	450.50			1	[illegible]500.00	451.25	.75
GRAND TOTALS	1566759.00	131627.08				1584339.[illegible]	132440.83	813.75

OFFICE TOTALS

TOTAL TRANSACTIONS	1112	RETENTIONS AT 1.00	0	$ 0.00
TOTAL EXEMPTIONS	412	RETENTIONS AT 0.75	1031	$ 773.25
		RETENTIONS AT 0.50	81	$ 40.50



New York State Department of Taxation and Finance

New York State and Local Quarterly Sales and Use Tax Return

Quarterly ST-100

June	July	August

Tax period
June 1, 2006 – August 31, 2006

Sales tax identification number

Legal name

DBA (doing

Number and

City, state, Z

September 2006

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

207

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

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

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

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

Step 2 of 9 Do I need to file any additional schedules? — **Need to obtain schedules?** See *Need help?* on page 4 of Form ST-100-I.

SCHEDULE A — **Form ST-100.2, *Quarterly Schedule A*** — Use to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County**, as well as admissions, club dues, and cabaret charges in Niagara County.

SCHEDULE B — **Form ST-100.3, *Quarterly Schedule B*** — Use to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-100.3-ATT, *Quarterly Schedule B-ATT*, to report sales of these nonresidential utility services made to QEZEs.

SCHEDULE FR — **Form ST-100.10, *Quarterly Schedule FR*** — Use to report **retail sales of motor fuel or diesel motor fuel** and fuel taken from inventory, as explained in the schedule's instructions.

SCHEDULE H — **Form ST-100.7, *Quarterly Schedule H*** — Use to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax.

SCHEDULE N — **Form ST-100.5, *Quarterly Schedule N*** — Use to report taxes due and sales of certain **services in New York City**. Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, if you are a provider of parking services in New York City.

SCHEDULE Q — **Form ST-100.9, *Quarterly Schedule Q*** — Use to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.

SCHEDULE T — **Form ST-100.8, *Quarterly Schedule T*** — Use to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, *Quarterly Schedule T-ATT*, to report sales of these services made to QEZEs.

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to Form ST-100-I, *Instructions for Form ST-100*, if you have questions or need help. Please be sure to keep a completed copy of your return for your records.

For office use only

Proceed to Step 3, page 2

Sales tax identification number

207 Quarterly

Step 3 of 9 Calculate sales and use taxes

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

	Column C Taxable sales and services	+	Column D Purchases subject to tax (see 9 in instructions)	Column E × Tax rate	=	Column F Sales and use tax (C + D) × E
Enter total from Form ST-100.10 in box 2 (if any)						2
Enter the sum of any totals from Schedules A, B, B-ATT, H, N, Q, T and T-ATT (if any)	3 .00		4 .00			5

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C	Column D	Column E	Column F
New York State only	NE 0021	.00	.00	4%	
Albany County	AL 0181	.00	.00	8%	
Allegany County	AL 0221	.00	.00	8½%	
Broome County	BR 0321	.00	.00	8%	
Cattaraugus County (outside the following)	CA 0481	.00	.00	8%	
Olean (city)	OL 0441	.00	.00	8%	
Salamanca (city)	SA 0431	.00	.00	8%	
Cayuga County (outside the following)	CA 0511	.00	.00	8%	
Auburn (city)	AU 0561	.00	.00	8%	
Chautauqua County	CH 0621	.00	.00	8¼%	
Chemung County	CH 0711	.00	.00	8%	
Chenango County (outside the following)	CH 0861	.00	.00	8%	
Norwich (city)	NO 0831	.00	.00	8%	
Clinton County	CL 0911	.00	.00	7¾%	
Columbia County	CO 1021	.00	.00	8%	
Cortland County	CO 1131	.00	.00	8%	
Delaware County	DE 1221	.00	.00	8%	
Dutchess County	DU 1311	.00	.00	8⅛%*	
Erie County	ER 1451	.00	.00	8¾%	
Essex County	ES 1521	.00	.00	7¾%	
Franklin County	FR 1621	.00	.00	8%	
Fulton County (outside the following)	FU 1791	.00	.00	8%	
Gloversville (city)	GL 1741	.00	.00	8%	
Johnstown (city)	JO 1751	.00	.00	8%	
Genesee County	GE 1811	.00	.00	8%	
Greene County	GR 1911	.00	.00	8%	
Hamilton County	HA 2011	.00	.00	7%	
Herkimer County	HE 2111	.00	.00	8%	
Jefferson County	JE 2221	.00	.00	7¾%	
Lewis County	LE 2321	.00	.00	7¾%	
Livingston County	LI 2411	.00	.00	8%	
Madison County (outside the following)	MA 2511	.00	.00	8%	
Oneida (city)	ON 2541	.00	.00	8%	
Monroe County	MO 2611	.00	.00	8%	
Montgomery County	MO 2781	.00	.00	8%	
Nassau County	NA 2811	.00	.00	8⅝%*	
Niagara County	NI 2911	.00	.00	8%	
Oneida County (outside the following)	ON 3081	.00	.00	9½%	
Rome (city)	RO 3091	.00	.00	9½%	
Sherrill (city)	SH 3014	.00	.00	9½%	
Utica (city)	UT 3016	.00	.00	9½%	
Onondaga County	ON 3121	.00	.00	8%	
Ontario County	ON 3291	.00	.00	7%	
Orange County	OR 3321	.00	.00	8⅛%*	
Orleans County	OR 3481	.00	.00	8%	
Oswego County (outside the following)	OS 3501	.00	.00	8%	
Fulton (city)	FU 3551	.00	.00	8%	
Oswego (city)	OS 3561	.00	.00	8%	
Otsego County	OT 3621	.00	.00	8%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6 .00	7 .00		8

Quarterly 207 | Sales tax identification number | ST-100 (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 (see 9 in instructions)	Column E × Tax rate =	Column F Sales and use tax (C + D) × E
Putnam County	PU 3721	.00	.00	7⅞%*	
Rensselaer County	RE 3881	.00	.00	8%	
Rockland County	RO 3911	.00	.00	8%	
St. Lawrence County	ST 4091	.00	.00	7%	
Saratoga County (outside the following)	SA 4111	.00	.00	7%	
Saratoga Springs (city)	SA 4131	.00	.00	7%	
Schenectady County	SC 4241	.00	.00	8%	
Schoharie County	SC 4321	.00	.00	8%	
Schuyler County	SC 4411	.00	.00	8%	
Seneca County	SE 4511	.00	.00	8%	
Steuben County (outside the following)	ST 4691	.00	.00	8%	
Corning (city)	CO 4611	.00	.00	8%	
Hornell (city)	HO 4641	.00	.00	8%	
Suffolk County	SU 4711	.00	.00	8⅝%*	
Sullivan County	SU 4811	.00	.00	7½%	
Tioga County	TI 4921	.00	.00	8%	
Tompkins County (outside the following)	TO 5081	.00	.00	8%	
Ithaca (city)	IT 5021	.00	.00	8%	
Ulster County	UL 5111	.00	.00	8%	
Warren County (outside the following)	WA 5281	.00	.00	7%	
Glens Falls (city)	GL 5211	.00	.00	7%	
Washington County	WA 5311	.00	.00	7%	
Wayne County	WA 5421	.00	.00	8%	
Westchester County (outside the following)	WE 5581	.00	.00	7⅜%*	
Mount Vernon (city)	MO 5521	.00	.00	8⅜%*	
New Rochelle (city)	NE 6861	.00	.00	8⅜%*	
White Plains (city)	WH 5561	.00	.00	7⅞%*	
Yonkers (city)	YO 6511	.00	.00	8⅜%*	
Wyoming County	WY 5621	.00	.00	8%	
Yates County	YA 5721	.00	.00	8%	
New York City/State combined tax [New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE 8051	.00	.00	8⅜%*	
New York State/MCTD *(fuel and utilities)*	NE 8061	.00	.00	4⅜%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00	.00	4%	
		.00	.00		
		.00	.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 .00	11 .00		12
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 1,566,759.00	14 .00		15 131,627.08

Credit summary — Enter the **total** amount of credits claimed in Step 3 above, and on any attached schedules *(see 12c)*.

Step 4 of 9 Calculate special taxes

	Internal code	Column G Taxable receipts	× Column H Tax rate =	Column J Special taxes due (G × H)
Passenger car rentals	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00	5%	
			Total special taxes:	16

Step 5 of 9 Calculate tax credits and advance payments

	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Credits against sales or use tax *(see 16 in instructions)*	C	
Advance payments (made with Form ST-330)	A	
Unclaimed vendor collection credit *(attach Form TR-912)*	UN 7802	
	Total tax credits and advance payments:	17

Proceed to Step 6, page 4

*4⅜% = 0.04375; 7⅜% = 0.07375; 7⅞% = 0.07875; 8⅛% = 0.08125; 8⅜% = 0.08375; 8⅝% = 0.08625

 Sales tax identification number 207 Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ _____ + Box 16 amount $ _____ − Box 17 amount $ _____ = 18

Step 7 of 9 Calculate vendor collection credit or pay penalty and interest

You are eligible for **vendor collection credit ONLY** if you file by **September 20, 2006, and** you pay the full amount due with the return. If you are not eligible, enter **0** in box 19 and go to **7D**.

7A **If you are not required to file any schedules, start at the asterisk (*) in 7B.**

Schedule B, Part 4, box 3 _____
Schedule B-ATT + _____
Schedule H + _____
Schedule N + _____
Schedule Q + _____
Schedule T-ATT + _____
Total adjustment = _____

7B

Schedule FR, Step 3, box 9 _____
* Form ST-100, page 3, box 13 + _____
Total adjustment from 7A - _____
Form ST-100, page 3, box 9 - _____
Eligible sales amount *(move to 7C)* = _____

7C

Eligible sales amount from *7B* above: $ _____ × State tax rate 4% = $ _____ × Credit rate 3½% = $ _____ **

** In box 19, enter the amount calculated, but not more than $150

Vendor collection credit VE 7702 — 19

OR **Pay penalty and interest if you are filing late**

7D Penalty and interest are calculated on the amount in box 18, *Taxes due*. See 22 on page 4 in the instructions.

Penalty and interest — 20

Step 8 of 9 Calculate total amount due

Make check or money order payable to ***New York State Sales Tax.*** Write on your check your sales tax ID#, ***ST-100,*** and ***8/31/06***

Total amount due

Final calculation: **Taking vendor collection credit?** Subtract box 19 from box 18. **Paying penalty and interest?** Add box 20 to box 18. 131,627.08

Step 9 of 9 Sign and mail this return

Please be sure to keep a completed copy for your records.

Must be postmarked by **Wednesday, September 20, 2006,** to be considered filed on time. See below for complete mailing information.

Third-party designee — Do you want to allow another person to discuss this return with the Tax Dept? *(see instructions)* Yes ☐ *(complete the following)* No ☐

Designee's name | Designee's phone number ( ) | Personal identification number (PIN)

Printed name of taxpayer _____ Title _____

Signature of taxpayer _____ Date / / Daytime telephone ( )

Printed name of preparer, if other than taxpayer _____ Preparer identification number

Preparer's address _____

Signature of preparer, if other than taxpayer _____ Daytime telephone

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 25 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No → **Address envelope to:**
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes → **Address envelope to:**
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

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

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

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

Need help?

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

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

Sample of

ST-100 (MV)
From DMV District Office

ST-100 (MV)

MONTHLY SALES TAX REPORT FOR 9/06

10/31/06 [redacted]

PERIOD 307 COUNTY RICH ID [redacted] OFFICE RHD

PART I-TAX PAID TO NEW YORK AND LOCAL JURISDICTION

********** DATA ******* ENTRY ****** FIELDS **********

DO NOT KEY

JURISDICTION	TAXABLE SALES	SALES AND USE TAXES	JURISDICTION CODE	RATE	NUMBER OF TRANSACTIONS	TAXED VALUE	TAX PROCESSED	RETENTION FEE
[redacted]	142599.00	11407.90	0181	8.000%	11	165700.00	11407.90	.00
	8150.00	692.75	0221	8.500%	1	8150.00	692.75	.00
	19721449.00	1651671.32	8051	8.375%	3289	19803789.00	1651671.32	.00
	101265.00	8101.20	0321	8.000%	7	101265.00	8101.20	.00
	20052.00	1604.16	0561	8.000%	1	20052.00	1604.16	.00
	3495.00	279.60	0711	8.000%	1	3495.00	279.60	.00
	17604.00	1364.31	0911	7.750%	1	17604.00	1364.31	.00
	14702.00	1176.16	1021	8.000%	3	14702.00	1176.16	.00
	16894.00	1351.52	1221	8.000%	3	16894.00	1351.52	.00
	156511.00	12716.53	1311	8.125%	11	156511.00	12716.53	.00
	34943.00	3057.47	1451	8.750%	4	41319.00	3057.47	.00
	20200.00	1565.50	1521	7.750%	1	20200.00	1565.50	.00
	.00	.00	1791	8.000%	1	.00	.00	.00
	119891.00	9591.28	1911	8.000%	9	119891.00	9591.28	.00
	26526.00	1856.82	2011	7.000%	2	26526.00	1856.82	.00
	58000.00	4640.00	2111	8.000%	1	58000.00	4640.00	.00
	.00	.00	2411	8.000%	1	.00	.00	.00
	70383.00	5630.64	2611	8.000%	4	70383.00	5630.64	.00
	1521740.00	131250.05	2811	8.625%	109	1544671.00	131250.05	.00
	20395.00	1631.60	2911	8.000%	2	20395.00	1631.60	.00
	166808.00	13344.64	3121	8.000%	8	166808.00	13344.64	.00
	30000.00	2137.50	3201	7.125%	1	30000.00	2137.50	.00
	565457.00	45943.40	3321	8.125%	39	565457.00	45943.40	.00
	100.00	8.00	3561	8.000%	1	100.00	8.00	.00

	225938.00	17792.63	3721	7.875%	10	225938.00	17792.63	.00
	106840.00	8547.20	3881	8.000%	5	106840.00	8547.20	.00
	1111580.00	88926.40	3911	8.000%	53	1111580.00	88926.40	.00
	32900.00	2303.00	4111	7.000%	1	32900.00	2303.00	.00
	.00	.00	4131	7.000%	1	.00	.00	.00
	77282.00	6182.56	4241	8.000%	4	77282.00	6182.56	.00
	32319.00	2585.52	4321	8.000%	3	32319.00	2585.52	.00
	50646.00	4051.68	4691	8.000%	2	50646.00	4051.68	.00
	69529.00	4867.03	4091	7.000%	2	69529.00	4867.03	.00
	1272897.00	109787.39	4711	8.625%	76	1276683.00	109787.39	.00
	193644.00	14523.29	4811	7.500%	27	197377.00	14523.29	.00
	.00	.00	5021	8.000%	1	.00	.00	.00
	184115.00	14729.20	5111	8.000%	11	184115.00	14729.20	.00
	11500.00	805.00	5311	7.000%	3	11500.00	805.00	.00
	23000.00	1840.00	5421	8.000%	1	23000.00	1840.00	.00
	132818.00	11123.52	5521	8.375%	12	132818.00	11123.52	.00
	41962.00	3304.51	5561	7.875%	3	41962.00	3304.51	.00
	902005.00	66522.86	5581	7.375%	47	902004.00	66522.86	.00
	87864.00	7358.62	6511	8.375%	7	87864.00	7358.62	.00
	22888.00	1916.87	6861	8.375%	2	22888.00	1916.87	.00
	43067.00	3445.36	5621	8.000%	1	43067.00	3445.36	.00
SUBTOTAL	27459958.00	2281634.99			3783	27602224.00	2281634.99	.00

PART II-OUT-OF-STATE CREDIT

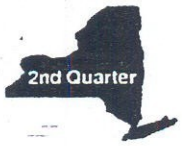
DO NOT KEY

********** DATA ******* ENTRY ****** FIELDS **********

JURISDICTION	TAXABLE SALES	SALES AND USE TAXES	JURISDICTION CODE	RATE	NUMBER OF TRANSACTIONS	TAXED VALUE	TAX PROCESSED	RETENTION FEE
NEWC	4495.00	196.66	M8051	4.375%	1	4495.00	196.66	.00
SUBTOTAL	4495.00	196.66			1	4495.00	196.66	.00
GRAND TOTALS	27464453.00	2281831.65				27606719.00	2281831.65	.00

OFFICE TOTALS

TOTAL TRANSACTIONS	3784	RETENTIONS AT 1.00	0	$	0.00
TOTAL EXEMPTIONS	852	RETENTIONS AT 0.75	0	$	0.00
		RETENTIONS AT 0.50	0	$	0.00



New York State Department of Taxation and Finance

Quarterly ST-100

New York State and Local Quarterly Sales and Use Tax Return

June	July	August
Tax period		
June 1, 2006 – August 31, 2006		

Sales tax identification number	[redacted]
Legal name *(if no label, print legal name as it appears on the* Certificate of Authority*)*	
DBA (doing business as) name	
Number and street	Place label here
City, state, ZIP code	

September 2006

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

~~207~~ 807

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

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

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

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

Step 2 of 9 Do I need to file any additional schedules? **Need to obtain schedules?** See *Need help?* on page 4 of Form ST-100-I.

SCHEDULE A — **Form ST-100.2, *Quarterly Schedule A*** — Use to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.

SCHEDULE B — **Form ST-100.3, *Quarterly Schedule B*** — Use to report tax due on **nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes. Reminder: Use Form ST-100.3-ATT, *Quarterly Schedule B-ATT*, to report sales of these nonresidential utility services made to QEZEs.

SCHEDULE FR — **Form ST-100.10, *Quarterly Schedule FR*** — Use to report **retail sales of motor fuel or diesel motor fuel** and fuel taken from inventory, as explained in the schedule's instructions.

SCHEDULE H — **Form ST-100.7, *Quarterly Schedule H*** — Use to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax.

SCHEDULE N — **Form ST-100.5, *Quarterly Schedule N*** — Use to report taxes due and sales of certain **services in New York City.** Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT*, if you are a provider of parking services in New York City.

SCHEDULE Q — **Form ST-100.9, *Quarterly Schedule Q*** — Use to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.

SCHEDULE T — **Form ST-100.8, *Quarterly Schedule T*** — Use to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, *Quarterly Schedule T-ATT*, to report sales of these services made to QEZEs.

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see 5 in instructions.

Refer to Form ST-100-I, *Instructions for Form ST-100,* if you have questions or need help. Please be sure to keep a completed copy of your return for your records.

For office use only

39681988

Proceed to Step 3, page 2

Sales tax identification number

207 Quarterly

Step 3 of 9 Calculate sales and use taxes

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

	Column C Taxable sales and services	+	Column D Purchases subject to tax (see 9 in instructions)	× Column E Tax rate	= Column F Sales and use tax (C + D) × E
Enter total from Form ST-100.10 in box 2 (if any)					2
Enter the sum of any totals from Schedules A, B, B-ATT, H, N, Q, T and T-ATT (if any)	3 .00		4 .00		5

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C	Column D	Column E	Column F
New York State only	NE 0021	.00	.00	4%	
Albany County	AL 0181	.00	.00	8%	
Allegany County	AL 0221	.00	.00	8½%	
Broome County	BR 0321	.00	.00	8%	
Cattaraugus County (outside the following)	CA 0481	.00	.00	8%	
Olean (city)	OL 0441	.00	.00	8%	
Salamanca (city)	SA 0431	.00	.00	8%	
Cayuga County (outside the following)	CA 0511	.00	.00	8%	
Auburn (city)	AU 0561	.00	.00	8%	
Chautauqua County	CH 0621	.00	.00	8¼%	
Chemung County	CH 0711	.00	.00	8%	
Chenango County (outside the following)	CH 0861	.00	.00	8%	
Norwich (city)	NO 0831	.00	.00	8%	
Clinton County	CL 0911	.00	.00	7¾%	
Columbia County	CO 1021	.00	.00	8%	
Cortland County	CO 1131	.00	.00	8%	
Delaware County	DE 1221	.00	.00	8%	
Dutchess County	DU 1311	.00	.00	8⅛%*	
Erie County	ER 1451	.00	.00	8¾%	
Essex County	ES 1521	.00	.00	7¾%	
Franklin County	FR 1621	.00	.00	8%	
Fulton County (outside the following)	FU 1791	.00	.00	8%	
Gloversville (city)	GL 1741	.00	.00	8%	
Johnstown (city)	JO 1751	.00	.00	8%	
Genesee County	GE 1811	.00	.00	8%	
Greene County	GR 1911	.00	.00	8%	
Hamilton County	HA 2011	.00	.00	7%	
Herkimer County	HE 2111	.00	.00	8%	
Jefferson County	JE 2221	.00	.00	7¾%	
Lewis County	LE 2321	.00	.00	7¾%	
Livingston County	LI 2411	.00	.00	8%	
Madison County (outside the following)	MA 2511	.00	.00	8%	
Oneida (city)	ON 2541	.00	.00	8%	
Monroe County	MO 2611	.00	.00	8%	
Montgomery County	MO 2781	.00	.00	8%	
Nassau County	NA 2811	.00	.00	8⅝%*	
Niagara County	NI 2911	.00	.00	8%	
Oneida County (outside the following)	ON 3081	.00	.00	9½%	
Rome (city)	RO 3091	.00	.00	9½%	
Sherrill (city)	SH 3014	.00	.00	9½%	
Utica (city)	UT 3016	.00	.00	9½%	
Onondaga County	ON 3121	.00	.00	8%	
Ontario County	ON 3291	.00	.00	7%	
Orange County	OR 3321	.00	.00	8⅛%*	
Orleans County	OR 3481	.00	.00	8%	
Oswego County (outside the following)	OS 3501	.00	.00	8%	
Fulton (city)	FU 3551	.00	.00	8%	
Oswego (city)	OS 3561	.00	.00	8%	
Otsego County	OT 3621	.00	.00	8%	
Column subtotals; also enter on page 3, boxes 10, 11, and 12:		6 .00	7 .00		8

Quarterly 207 | Sales tax identification number | ST-100 (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 (see 9 in instructions) ×	Column E Tax rate =	Column F Sales and use tax (C + D) × E
Putnam County	PU 3721	.00	.00	7⅞%*	
Rensselaer County	RE 3881	.00	.00	8%	
Rockland County	RO 3911	.00	.00	8%	
St. Lawrence County	ST 4091	.00	.00	7%	
Saratoga County (outside the following)	SA 4111	.00	.00	7%	
Saratoga Springs (city)	SA 4131	.00	.00	7%	
Schenectady County	SC 4241	.00	.00	8%	
Schoharie County	SC 4321	.00	.00	8%	
Schuyler County	SC 4411	.00	.00	8%	
Seneca County	SE 4511	.00	.00	8%	
Steuben County (outside the following)	ST 4691	.00	.00	8%	
Corning (city)	CO 4611	.00	.00	8%	
Hornell (city)	HO 4641	.00	.00	8%	
Suffolk County	SU 4711	.00	.00	8⅝%*	
Sullivan County	SU 4811	.00	.00	7½%	
Tioga County	TI 4921	.00	.00	8%	
Tompkins County (outside the following)	TO 5081	.00	.00	8%	
Ithaca (city)	IT 5021	.00	.00	8%	
Ulster County	UL 5111	.00	.00	8%	
Warren County (outside the following)	WA 5281	.00	.00	7%	
Glens Falls (city)	GL 5211	.00	.00	7%	
Washington County	WA 5311	.00	.00	7%	
Wayne County	WA 5421	.00	.00	8%	
Westchester County (outside the following)	WE 5581	.00	.00	7⅜%*	
Mount Vernon (city)	MO 5521	.00	.00	8⅜%*	
New Rochelle (city)	NE 6861	.00	.00	8⅜%*	
White Plains (city)	WH 5561	.00	.00	7⅞%*	
Yonkers (city)	YO 6511	.00	.00	8⅜%*	
Wyoming County	WY 5621	.00	.00	8%	
Yates County	YA 5721	.00	.00	8%	
New York City/State combined tax [New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE 8051	.00	.00	8⅜%*	
New York State/MCTD *(fuel and utilities)*	NE 8061	.00	.00	4⅜%*	
New York City - local tax only *(enter box 9 amount in Step 7B)*	NE 8071	9 .00	.00	4%	
		.00	.00		
		.00	.00		
Column subtotals from page 2, boxes 6, 7, and 8:		10 .00	11 .00		12
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 .00	14 .00		15

Credit summary — Enter the **total** amount of credits claimed in Step 3 above, and on any attached schedules *(see 12c)*.

Step 4 of 9 Calculate special taxes	*Internal code*	Column G Taxable receipts ×	Column H Tax rate =	Column J Special taxes due (G × H)
Passenger car rentals	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00	5%	
			Total special taxes:	16

Step 5 of 9 Calculate tax credits and advance payments	*Internal code*	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Credits against sales or use tax *(see 16 in instructions)*	C	
Advance payments (made with Form ST-330)	A	
Unclaimed vendor collection credit *(attach Form TR-912)*	UN 7802	
	Total tax credits and advance payments:	17

*4⅜% = 0.04375; 7⅜% = 0.07375; 7⅞% = 0.07875; 8⅛% = 0.08125; 8⅜% = 0.08375; 8⅝% = 0.08625

Proceed to Step 6, page 4 ▶

Sales tax identification number

207 Quarterly

Step 6 of 9 Calculate taxes due

Add *Sales and use tax* column total (box 15) to *Total special taxes* (box 16) and subtract *Total tax credits and advance payments* (box 17).

Taxes due

Box 15 amount $ 27464453 + Box 16 amount $ _____ − Box 17 amount $ _____ = 18 2281831 65

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.

2 281 831 65

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 _____ Daytime telephone ( ) _____

Signature of preparer, if other than taxpayer _____

Where to mail your return and attachments

If using a private delivery service rather than the U.S. Postal Service, see 25 in instructions for the correct address.

Do you participate in the New Jersey/New York or the Connecticut/New York reciprocal tax agreement?

No

Address envelope to:

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

Yes

Address envelope to:

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

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

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

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.

EXHIBIT 1-B
ACCOUNTING REPORTS

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

EXHIBIT 1-B
ACCOUNTING REPORTS

DISHONORED CHECK DETAIL LISTING		
• Original Deposit Date • Adjustment date • Form Type • Tracking Number • Taxpayer ID and associated check digit • Remittance Amount • Total for each Column • Grand total amount • Grand total items Delivered to DTF upon occurrence – accompanies the individual dishonored check debit memos and must equal the individual dishonored check debit.	• Original Deposit Date • Adjustment date • Form Type • Tracking Number • Taxpayer ID and associated check digit • Remittance Amount • Total for each Column • Grand total amount • Grand total items Delivered to DTF upon occurrence – accompanies the individual dishonored check debit memos and must equal the individual dishonored check debit.	N/A

SECTION III – ADMINISTRATIVE CONDITIONS AND PROPOSAL RESPONSES REQUIREMENTS

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

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

I.E.2. Technical Proposal

The Technical Proposal must include the following sections:

I.E.2.A. Section I - Executive Summary

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

The Executive Summary must address, at a minimum:

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

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

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

I.E.3. Financial Proposal

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

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

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

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

REQUIREMENT	RESPONSE
	multiples and/or proper amount on foreign checks, money orders, etc.
C. 3.6 (M) The Contractor must ensure that adjustments to the accounting reports will be made only under the direction and approval of the RPC Lockbox Jurisdictions.	C. 3.6 Describe the proposed method, including all available options.
C. 3.7 (M) The Contractor must cooperate with the RPC Lockbox Jurisdictions to establish and maintain a schedule for end of year fiscal reconciliation, including, but not limited to, cut-off dates for debit memos, credit memos and returned checks.	
C. 4.0 Remittance Copying	
C. 4.1 (M) The Contractor must have the ability to provide a copy of each remittance, after tracking number assignment and MICR encoding, in accordance with Section II – Performance Standards and Liquidated Damanges.	C. 4.1 Identify the proposed method for providing copies.
D. DOCUMENT PROCESSING REQUIREMENTS *Document processing includes all functions related to the completeness and accuracy of the header and document data prior to data capture, data capture, data verification, and transmissions to DTF.*	Affirm understanding and agreement with requirements D1.0 through D 6.2. The Contractor must provide a detailed description of how each requirement will be met, including, but not limited to the specific details identified below.
D. 1.0 General Data Review/Capture	
D. 1.1 (M) The Contractor must provide a method to capture data which: A. determines that all required data elements are present, in accordance with file layouts (see Exhibit 5C – IFTA File Layouts*); B. ensures timeliness and accuracy in conformance with performance standards (see Section II - Performance Standards and Liquidated Damages); C. maximizes automated routines, rather than manual review; D. allows for expansion or contraction of the number of data elements to be reviewed and processed based on RPC Jurisdiction changes (e.g. legislative, document redesign, addition or deletion of documents, etc.); E. utilizes edits to cleanse the data of any data capture errors. *Note: These layouts are provided as an example of those used currently. The RPC Lockbox Jurisdictions will provide any updated layouts during Implementation. The Contractor will be responsible for the data capture of all required elements at the time of implementation/certification.	D. 1.1 Describe the proposed method of data capture, including the method for validating the accuracy of the data capture (e.g., use of automated routines, key verification or algorithms).
D. 2.0 Header Data Validation and Capture	
D. 2.1 (M) The Contractor must ensure an accurate header record for each tax document. At a minimum, the Contractor must validate the taxpayer ID, check digit (must be validated against the check digit algorithm, see Exhibit 5C – IFTA File Layouts) and the four character name code. For documents without a taxpayer ID, refer to the IFTA Taxpayer Profile System.	

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

REQUIREMENT	RESPONSE
and dimensions of 12 ½" wide x 10 ½" tall x 15 ½ " long). The Contractor must prepare and place a total of five labels on each box; one label on the box lid and an additional label on each side of the box. The label must provide the starting and ending ranges of the tracking numbers for the fully-processed tax filings contained within each box.	
D. 5.5 (M) Any return that is removed from a batch to remain at the Contractor's site for subsequent processing or is batched separately to be forwarded to the RPC Lockbox Jurisdiction must have an "outcharge" sheet inserted within the batch in its place. The "outcharge" sheet must include the tracking number, taxpayer identification number, contact name and phone number, date and reason for pulling return.	
D. 5.6 (M) The Contractor must ensure that there are no unprocessed remittances or returns in any of the fully processed tax filings prior to being returned to the RPC Lockbox Jurisdictions.	D. 5.6 Describe the proposed methodology to ensure that there are no unprocessed remittances in any of the paper documents and/or envelopes prior to being returned to the RPC Lockbox Jurisdiction.
D. 6.0 Data Delivery - Tax Filing Image Media	
D. 6.1 (M) The Contractor must deliver tax filing image media and associated image header files to New York on LTO2 tape, and transmit corresponding control data (in accordance with Control Record layout, see Exhibit 9 – Image Archive System) and/or index files, in accordance to Section II – Performance Standards and Liquidated Damages. The tax filing images on the LTO tape must reconcile to the tax filing data on the transmission(s). The maximum number of images to be included on a single LT02 tape is 1,500,000.	D. 6.1 Describe the proposed methodology and controls to identify blank images and ensure that all images, except blank images, are sent to DTF.
D. 6.2 (M/D) The Contractor must deliver image media and the corresponding control data to the Alabama Department of Revenue. The image media and index file must be delivered in accordance with the Control File Layout, see Exhibit 9 – Image Archive System and in accordance to Section II – Performance Standards and Liquidated Damages.	
D.6.3 (M/D) The Contractor must deliver media and the corresponding control data to California. The image media and index file must be encrypted and delivered on DVD and via a secure VPN connection (at an internet access speed capable of transmitting files up to 600 megabytes, in accordance with the Control File Layout, see Exhibit 9 – Image Archive System) in accordance to Section II – Performance Standards and Liquidated Damages.	
D. 6.4 (M/D) The Contractor must deliver media and the corresponding control data to the Connecticut Department of Revenue. The image media and index file must be delivered on CD and via a secure VPN connection (at an internet access speed capable of transmitting files up to 600 megabytes in accordance with the Control File Layout, see Exhibit 9 in accordance to Section II – Performance Standards and Liquidated Damages.	

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

REQUIREMENT	RESPONSE
F. 1.0 ACH Transmission Receipt	
F. 1.1 (M) The Contractor must accept, from NYS DTF, a daily data file transmission of ACH Debit transactions. NYS DTF and the Contractor must agree to a mutually acceptable data transmission schedule prior to Implementation. Note that a file is sent daily, even if there are no ACH Debit transaction. See "ACH Transmission File Specification" in Exhibit 5C – IFTA File Layouts.	F. 1.1 Provide the proposed schedule of transmissions receipt from NYS DTF and the back-up timeframes to transmit to the Contractor, if for any reason, the initial transmission either is not initiated or fails.
F. 1.2 (M) The Contractor must immediately acknowledge receipt of the daily ACH Debit file. See "IFTA ACH Acknowledgement Transmission File Specification" in Exhibit 5C – IFTA File Layouts.	
F. 2.0 ACH Debit Initiation and Account Deposit	
F. 2.1 (M) The Contractor must initiate ACH debits on the day following the receipt of data from NYS DTF.	F. 2.1 Provide the timing of transmissions from the Contractor's site to the ACH network and the back-up timeframes to transmit to the ACH network, if for any reason, the initial transmission either is not initiated or fails.
F. 2.2 (M) The Contractor must deposit the associated funds into the NYS DTF IFTA Account so that funds are available to NYS DTF at the opening of business on the day following the receipt of data from NYS DTF.	F. 2.2 Provide a description of the control structure for the IFTA account, as it relates to ACH Debits (i.e., how transfers into and out of the account will be identified and segregated from the regular IFTA transactions).
F. 3.0 ACH Debit Rejections and Notifications of Change	
F. 3.1 (M) As part of the program development effort, the Contractor must provide to NYS DTF the most recent ACH Debit rejection reason codes, and update as necessary throughout the life of the contract.	F. 3.1 Provide the proposed format that the ACH Debit rejection information will be provided to NYS DTF.
F. 3.2 (M) The Contractor must provide daily, to NYS DTF, rejection information electronically, including the original tracking number provided by NYS DTF and any associated reason codes, based on the most recent publication of the NACHA rules. Note that a file must be sent daily, even if there is no data to report. See Return/Change Transmission File Specification in Exhibit 5C – IFTA File Layouts.	F. 3.2 Provide the proposed plan for the timing of the ACH rejection information transmission.
F. 3.3 (M) The Contractor must immediately re-present an ACH transaction, following notice of initial dishonorment. The Contractor should not notify NYS DTF after initial dishonorment and no entries should appear on the bank statement. If a second dishonorment occurs, the Contractor must not attempt to re-present the transaction.	
F. 4.0 ACH Debit Reversals	
F. 4.1 (M) The Contractor must initiate actions (i.e., ACH Debit reversals) from ACH Debit transactions which NYS DTF has indicated must be acted upon.	F. 4.1 Provide the proposed procedure to be used to initiate ACH Debit reversals (e.g., Customer Service