New York State Department of Taxation and Finance

Quarterly Schedule A

A

296

Use this form to report transactions for the period **September 1, 1995,** through **November 30, 1995, only.**

Attach this schedule to Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.*

Print name, address and identification number as shown on Form ST-100. Please read instructions on back.

Name	Identification number

Street address	City	State	ZIP code

Credits that can be identified by locality should be taken on the appropriate line below. Show net credits (negative entries) in parentheses.

	% Rate (b)	Taxable Receipts (to nearest dollar) (c)	Tax (b × c) (dollars and cents) (e)	Location Code
Part I Hotel Room Occupancy, Food and Drink				
Long Beach (city only)	8½			8244
Nassau County (outside city of Long Beach)	8½			8242
Hotel Room Occupancy Only				
Niagara Falls (city only)	7			2918
Lockport (city only)	7			2933
Niagara County (outside cities of Niagara Falls and Lockport)	7			2916
Food and Drink Only				
Niagara Falls (city only)	7			2919
Lockport (city only)	7			2934
North Tonawanda (city only)	7			2943
Niagara County (outside cities of Niagara Falls, Lockport and North Tonawanda)	7			2917
Part II Admissions, Club Dues and Cabaret Charges				
Niagara Falls (city only)	7			2925
Lockport (city only)	7			2935
Niagara County (outside cities of Niagara Falls and Lockport)	7			2913
Add Parts I and II, column (c) - Include this amount on Form ST-100, Part I, box B.				
Add Parts I and II, column (e). Include this amount on Form ST-100, Part I, line 1				

If you are filing Schedule A, whether or not you are reporting any tax on pages 2 or 3 of your return, see *Vendor Collection Credit* in the instructions on the back of this form before entering the total tax due on line 1 of Form ST-100.

Instructions

Schedule A should be completed by:

- **vendors and operators of hotels, motels, restaurants, taverns and other establishments within the counties of Nassau and Niagara who are required to collect tax on hotel room occupancy, food or drink;**
- **other establishments within the counties that sell heated foods for off-premises consumption (supermarkets, caterers, etc.); and**
- **recipients of admission charges, club dues and cabaret charges within Niagara County.**

A vendor who must file Schedule A must also complete Form ST-100, reporting other taxable receipts on Form ST-100, Part II. Instructions that apply to Form ST-100 also apply to Schedule A.

The cities listed on Schedule A impose a tax on one or more of the sales shown above but do not impose a general sales tax. Therefore, to make proper distribution of revenue, the receipts from these sales made anywhere in Nassau or Niagara counties (the counties in which these cities are located) must be reported on this schedule. Since the city of Lockport imposes a tax on both the sale of food and drink and on hotel room occupancy, but the city of North Tonawanda imposes a tax on only food and drink, in Niagara County sales of hotel occupancy must be reported separately from sales of food and drink.

Part I: In Nassau County, a hotel, restaurant, tavern operator or caterer must use this schedule to report the taxable receipts from hotel occupancies or restaurant sales, including sales of alcoholic beverages. Receipts in the city of Long Beach must be reported on the *Long Beach (city only)* line and receipts outside the city must be reported on the *Nassau County (outside city of Long Beach)* line.

In Niagara County, a vendor must report sales of hotel occupancy separate from sales of food and drink. Report the receipts from hotel occupancy in the respective cities (Niagara Falls and Lockport) on the individual lines provided for these cities and the sales in the remainder of the county on the Niagara County line. Report the receipts from sales of food and drink in the same manner (i.e., in the cities of Niagara Falls, Lockport and North Tonawanda on the individual city lines and, in the remainder of the county, on the Niagara County line).

Other taxable receipts throughout those counties, such as those from the candy counter or cigarette counter, must be reported on Form ST-100, Part II, on the Nassau County or Niagara County lines respectively.

Part II: A vendor having receipts from admissions, club dues or cabaret charges in the cities of Niagara Falls and Lockport must collect the 7% combined (state and city) tax. These receipts must be reported on the appropriate lines of this schedule: *Niagara Falls (city only)* or *Lockport (city only)*. Vendors making these sales in the remainder of Niagara County must collect the 7% combined (state and county) tax and report it on the *Niagara County* line.

The Hudson River Valley Greenway Fee was repealed effective July 1, 1994, and the Special Hotel Occupancy Tax was repealed effective September 1, 1994. Therefore, there will no longer be a Part III or Part IV on this schedule.

Taxable receipts - column (c)

Report on each appropriate line taxable receipts for the type of tax imposed by the locality shown on that line. Add the amounts reported in column (c) for Parts I and II. Include this total in the amount reported on Form ST-100, Part I, box B.

Tax - column (e)

Multiply the amount in column (c) by the combined state and local tax rate shown in column (b) for Parts I and II.

Add the amounts reported in column (e) for Parts I and II. Include this total in the amount you report on Form ST-100, Part I, line 1, after you compute your vendor collection credit.

Vendor Collection Credit

To determine your vendor collection credit, complete the worksheet on page 4 of Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, and the *Vendor Collection Credit* box on page 3. If you report sales tax due on Schedule A, but report **no** sales tax due on pages 2 or 3 of Form ST-100 (**or less** tax due than the amount of the vendor collection credit) the figure on page 3, line G, will be a **negative** amount. To determine your net tax due, you must subtract the negative amount on line G from the total tax reported in column (e) of Schedule A. Enter the result in Part I, line 1, of Form ST-100. (If you report tax due on more than one schedule, add the amounts from **all** the schedules before you subtract.)

Credits

Credits that can be identified by locality should be taken on the appropriate line(s) on the front of this form. Show net credits (negative amounts) in parentheses. Include credits taken on this form in the total amount entered on Form ST-100, Part I, box D, with the exception of the vendor collection credit.