New York State Department of Taxation and Finance

A98 **Annual** ST-101

New York State and Local Annual Sales and Use Tax Return

Fiscal Year 1998

Tax Period
June 1, 1997 – May 31, 1998

Sales Tax Identification Number ▶	
Legal Name *(Print Legal Name as it appears on the Certificate of Authority)*	
DBA (Doing Business As)	
Street Address	
City, State, ZIP Code	

Place Address Label Here

JUNE 1998

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				

22 **DUE DATE: MONDAY, JUNE 22, 1998**
You will be responsible for penalty and interest if not postmarked by this date.

File this form if your total tax due is $250 or less for the period ending May 31, 1998

NO TAX DUE? Check the box 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. See Bullet 1 in instructions. ☐

FINAL RETURN? Check the box if you are discontinuing your business and this is your final return; see Bullet 2 in instructions. ☐

HAS YOUR ADDRESS OR BUSINESS INFORMATION CHANGED? If so, enter new mailing address on preprinted label above. See Bullet 3 in instructions.

Step 1 of 9 Calculate Gross Sales and Services

Enter total gross sales and services (to nearest dollar) in Box 1 ▶ 1 .00

Sales tax should not be included in the gross sales and services amount. See Bullet 4 in instructions.

Step 2 of 9 Identify Required Schedules

Complete the necessary schedule(s) and proceed to Step 3.
Need to obtain schedules? See *For Assistance* on Page 4 of this form.

Annual Schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Schedule A to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel occupancy, **in Nassau or Niagara County,** as well as admissions, club dues and cabaret charges in Niagara County.	☐
SCHEDULE B	Use Schedule B to report tax due on **telephone, telegraph and nonresidential utility services** in certain counties where school districts or cities impose tax, and on **residential energy sources and services** subject to local taxes.	☐
SCHEDULE FR	Use Schedule FR to report **retail sales of motor fuel or diesel motor fuel**, and fuel taken from inventory, as explained in the Schedule FR instructions.	☐
SCHEDULE H	Use Schedule H to report **sales of clothing and footwear that were exempt** from New York State and local sales and use tax during the one week period September 1, 1997 through September 7, 1997, and during the one week period January 17, 1998 through January 23, 1998.	☐
SCHEDULE N	Use Schedule N to report taxes due and sales of certain **services in New York City.** Reminder: providers of parking services must also file Schedule N-ATT (Form ST-100.5-ATT).	☐
SCHEDULE U	Use Schedule U to report tax and taxable purchases, and receipts from sales of, **installing, repairing, maintaining, or servicing of production machinery and equipment.**	☐

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

Proceed to Step 3, Page 2 ▶

Step 3 of 9 Calculate Sales and Use Taxes

	Column C Taxable Sales and Services (to nearest dollar)	+	Column D Purchases Subject to Tax (to nearest dollar)	x	Column E Tax Rate decimal (percent)	=	Column F Sales and Use Taxes (C + D) x E
Enter total of Schedule (if any) in Box 2 FR							2
Enter total of all Schedules (if any) A + B + H + N + U	3 .00		4 .00				5
Column A Taxing Jurisdiction	**Column B Code**						
New York State only	NE 0002		.00		.00 .04 (4%)		
Albany County	AL 0179		.00		.00 .08 (8%)		
Allegany County	AL 0215		.00		.00 .08 (8%)		
Broome County	BR 0313		.00		.00 .08 (8%)		
Cattaraugus County (outside the following two cities)	CA 0499		.00		.00 .08 (8%)		
Olean (city)	OL 0419		.00		.00 .08 (8%)		
Salamanca (city)	SA 0429		.00		.00 .08 (8%)		
Cayuga County (outside the following city)	CA 0503		.00		.00 .08 (8%)		
Auburn (city)	AU 0552		.00		.00 .08 (8%)		
Chautauqua County	CH 0602		.00		.00 .07 (7%)		
Chemung County	CH 0793		.00		.00 .07 (7%)		
Chenango County (outside the following city)	CH 0805		.00		.00 .07 (7%)		
Norwich (city)	NO 0844		.00		.00 .07 (7%)		
Clinton County	CL 0993		.00		.00 .07 (7%)		
Columbia County	CO 1003		.00		.00 .08 (8%)		
Cortland County	CO 1122		.00		.00 .08 (8%)		
Delaware County	DE 1202		.00		.00 .06 (6%)		
Dutchess County	DU 1303		.00		.00 .0725 (7¼%)		
Erie County	ER 1415		.00		.00 .08 (8%)		
Essex County	ES 1502		.00		.00 .07 (7%)		
Franklin County	FR 1602		.00		.00 .07 (7%)		
Fulton County (outside the following two cities)	FU 1706		.00		.00 .07 (7%)		
Gloversville (city)	GL 1715		.00		.00 .07 (7%)		
Johnstown (city)	JO 1724		.00		.00 .07 (7%)		
Genesee County (outside the following city)	GE 1894		.00		.00 .08 (8%)		
Batavia (city)	BA 1824		.00		.00 .08 (8%)		
Greene County	GR 1903		.00		.00 .08 (8%)		
Hamilton County	HA 2002		.00		.00 .07 (7%)		
Herkimer County	HE 2104		.00		.00 .08 (8%)		
Jefferson County	JE 2202		.00		.00 .07 (7%)		
Lewis County	LE 2303		.00		.00 .07 (7%)		
Livingston County	LI 2402		.00		.00 .07 (7%)		
Madison County (outside the following city)	MA 2582		.00		.00 .07 (7%)		
Oneida (city)	ON 2526		.00		.00 .07 (7%)		
Monroe County	MO 2605		.00		.00 .08 (8%)		
Montgomery County	MO 2793		.00		.00 .07 (7%)		
Nassau County	NA 2804		.00		.00 .085 (8½%)		
Niagara County	NI 2902		.00		.00 .07 (7%)		
Oneida County (outside the following three cities)	ON 3003		.00		.00 .08 (8%)		
Rome (city)	RO 3033		.00		.00 .0825 (8¼%)		
Sherrill (city)	SH 3045		.00		.00 .08 (8%)		
Utica (city)	UT 3056		.00		.00 .08 (8%)		
Onondaga County	ON 3102		.00		.00 .07 (7%)		
Ontario County (outside the following two cities)	ON 3272		.00		.00 .07 (7%)		
Canandaigua (city)	CA 3232		.00		.00 .07 (7%)		
Geneva (city)	GE 3242		.00		.00 .07 (7%)		
Orange County	OR 3303		.00		.00 .0725 (7¼%)		
Orleans County	OR 3473		.00		.00 .08 (8%)		
Oswego County (outside the following two cities)	OS 3598		.00		.00 .07 (7%)		
Fulton (city)	FU 3532		.00		.00 .07 (7%)		
Oswego (city)	OS 3542		.00		.00 .07 (7%)		
Column subtotals *(enter on Page 3, Boxes 10, 11, and 12):*	6 .00		7 .00				8

Refer to instructions (Form ST-101-I) if you have questions or need help. *Make sure you keep a completed copy for your records.*

Column A Taxing Jurisdiction	Column B Jurisdiction Code	Column C Taxable Sales and Services (to nearest dollar)	+ Column D Purchases Subject to Tax (to nearest dollar)	x Column E Tax Rate decimal (percent)	= Column F Sales and Use Taxes (C + D) x E
Otsego County	OT 3603	.00	.00	.07 (7%)	
Putnam County	PU 3714	.00	.00	.0725 (7¼%)	
Rensselaer County	RE 3875	.00	.00	.08 (8%)	
Rockland County	RO 3904	.00	.00	.0725 (7¼%)	
St. Lawrence County (outside the following city)	ST 4092	.00	.00	.07 (7%)	
Ogdensburg (city)	OG 4012	.00	.00	.07 (7%)	
Saratoga County	SA 4103	.00	.00	.07 (7%)	
Schenectady County	SC 4234	.00	.00	.07 (7%)	
Schoharie County	SC 4303	.00	.00	.07 (7%)	
Schuyler County	SC 4402	.00	.00	.07 (7%)	
Seneca County	SE 4512	.00	.00	.07 (7%)	
Steuben County (outside the following two cities)	ST 4688	.00	.00	.08 (8%)	
Hornell (city)	HO 4630	.00	.00	.08 (8%)	
Corning (city)	CO 4616	.00	.00	.08 (8%)	
Suffolk County	SU 4760	.00	.00	.0825 (8¼%)	
Sullivan County	SU 4812	.00	.00	.07 (7%)	
Tioga County	TI 4903	.00	.00	.075 (7½%)	
Tompkins County (outside the following city)	TO 5096	.00	.00	.08 (8%)	
Ithaca (city)	IT 5013	.00	.00	.08 (8%)	
Ulster County	UL 5113	.00	.00	.0775 (7¾%)	
Warren County (outside the following city)	WA 5292	.00	.00	.07 (7%)	
Glens Falls (city)	GL 5212	.00	.00	.07 (7%)	
Washington County	WA 5302	.00	.00	.07 (7%)	
Wayne County	WA 5402	.00	.00	.07 (7%)	
Westchester County (outside the following four cities)	WE 5503	.00	.00	.0675 (6¾%)	
Mount Vernon (city)	MO 5513	.00	.00	.0825 (8¼%)	
New Rochelle (city)	NE 6855	.00	.00	.0825 (8¼%)	
White Plains (city)	WH 5555	.00	.00	.0775 (7¾%)	
Yonkers (city)	YO 6578	.00	.00	.0825 (8¼%)	
Wyoming County	WY 5605	.00	.00	.08 (8%)	
Yates County	YA 5702	.00	.00	.07 (7%)	
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 8009	.00	.00	.0825 (8¼%)	
New York State/MCTD (fuel, utilities & theatrical supplies)	NE 8040	.00	.00	.0425 (4¼%)	
New York City - local tax only (Enter Box 9 amount in Step 7B)	NE 8010	9 .00	.00	.04 (4%)	
Column subtotals from Page 2, Boxes 6, 7 and 8:		10 .00	11 .00		12
Column Totals:		13 .00	14 .00		15

Step 4 of 9 Calculate Special Taxes

	Internal Code	Column G Taxable Receipts (to nearest dollar)	x Column H Tax Rate decimal (percent)	= Column J Special Taxes Due (G x H)
Passenger Car Rentals	*PA 0003*	.00	.05 (5%)	
Information & Entertainment Services Furnished via Telephony & Telegraphy	*IN 7009*	.00	.05 (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 including quarterly return payments for this annual tax period (see Bullet 16 in instructions)		
Advance Payments (made with Form ST-330)		
	Total Tax Credits and Advance Payments:	17

Proceed to Step 6, Page 4

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

Make sure you keep a completed copy for your records.

Step 6 of 9 Calculate Taxes Due

Add Sales and Use Taxes (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 June 22, 1998 and you are paying in full.
If you are not eligible, enter *"0"* in Box 19 and go to **7D**.

7A **If you are not filing *any* Schedules, start at the asterisk (*) in 7B.**

Schedule B _____
Schedule H + _____
Schedule N + _____
Schedule U + _____
Total Adjustment = _____

7B

Schedule FR, Part 3, Box 7 _____
*Form ST-101, Step 3, Box 13 + _____
Total Adjustment from **7A** − _____
NYC local tax, Step 3, Box 9 − _____
Move ***Eligible Sales Amount*** to **7C** = _____

7C

Eligible Sales Amount from ***7B*** above $ _____ State Tax Rate x .04 (4%) = $ _____ Credit Rate x .015 (1.5%) = $ _____ **

****In Box 19, enter the amount calculated, not to exceed $100**

Vendor Collection Credit
Internal Code VE 7700
19

OR

7D **PAY PENALTY AND INTEREST IF YOU ARE FILING LATE**

Call 1 800 972-1233 or access our web site at http://www.tax.state.ny.us for total penalty and interest calculated on the Box 18, Taxes Due amount. Enter Penalty and Interest amount in Box 20.

Penalty & Interest
20

Step 8 of 9 Calculate Total Amount Due

Make check or money order payable to ***New York State Sales Tax***. Include on your check the *ID#*, ***Form ST-101*** and the *tax period*.

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

Must be postmarked by **Monday, June 22, 1998,** to be considered timely filed. See diagram below for complete mailing information.

Printed Name of Taxpayer _____ Title _____

Signature of Taxpayer _____ 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

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

YES → **Address envelope to:** CENTRAL RETURNS PROC. PO BOX 917 ALBANY NY 12201-0917

NO → Is your primary place of business in ZIP code 10020 through 10285, or in Bronx, Kings, Queens, or Westchester counties?

YES → **Address envelope to:** CENTRAL RETURNS PROC. GPO BOX 5464 NEW YORK NY 10087-5464

NO → Is your primary place of business in Nassau or Suffolk counties?

YES → **Address envelope to:** CENTRAL RETURNS PROC. PO BOX 1866 HICKSVILLE NY 11802-1866

NO → **Address envelope to:** CENTRAL RETURNS PROC. PO BOX 192 ALBANY NY 12201-0192

If using a private delivery service rather than the U.S. Postal Service, see page 4, Bullet 23, in instructions for the correct address.

For Assistance - see instructions (Form ST-101-I)

- Internet Access at http://www.tax.state.ny.us
- Fax-on-Demand Forms Ordering System, call 1 800 748-3676
- For business tax information, call the New York State Business Tax Information Center at 1 800 972-1233
- To order forms and publications, call 1 800 462-8100
- From areas outside the United States and outside Canada, call (518) 485-6800
- Hearing and Speech Impaired - TDD, call 1 800 634-2110

FOR OFFICE USE ONLY

Make sure you keep a completed copy for your records.