



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

Quarterly Schedule Q

File as an attachment to Form ST-100

For tax period: June 1, 2001, through August 31, 2001

Due date: Thursday, September 20, 2001



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Table with 2 columns: Sales tax identification number, Legal name (Print ID# and name as shown on Form ST-100 or Certificate of Authority)

Who must file

Complete Form ST-100.9, Quarterly Schedule Q, if you file Form ST-100, New York State and Local Quarterly Sales and Use Tax Return, and you sold any tangible personal property or services eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate, to make eligible purchases exempt from the 4% New York State sales and use tax and the 1/4% tax imposed within the Metropolitan Commuter Transportation District (MCTD).

Note: If you must file Form ST-100.9, you must also complete Form ST-100. Report in Step 3 of Form ST-100 any taxable sales and purchases you are not reporting on this or any other schedule. Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of tangible personal property and services to a QEZE. This enactment may be made only once a year to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on pages 2 and 3 of this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are only reported on Form ST-100, page 1, box 1, as part of your Gross Sales and Services. See Publication 718-Q, Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE), for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name as shown on Form ST-100 or your business's Certificate of Authority for sales and use tax.

Column C — Sales subject to tax — Report in Column C sales of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line. (Do not include these amounts in the individual jurisdiction lines on Form ST-100.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on ST-100, page 2, Column C, in box 3. Also, transfer the Column C total to Form ST-100, page 4, Step 7A, on the Schedule Q line. (See Vendor collection credit adjustment below.)

Column D — Purchases subject to tax — Report in Column D purchases of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line.

Total Column D and enter the amount in box 8. Include this amount on Form ST-100, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

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

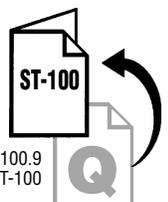
Vendor collection credit adjustment

Transfer the Column C total to Form ST-100, page 4, Step 7A, on the Schedule Q line. You may take the vendor collection credit only against sales on which state sales tax is due. Since all sales reported on Form ST-100.9 are exempt from the 4% state tax, the vendor collection credit does not apply to these sales.

Filing this schedule

File a completed Form ST-100.9 and any other attachments with Form ST-100 by the due date. Please be sure to keep a copy of your completed return for your records.

(continued on page 4)



Insert Form ST-100.9 inside Form ST-100

| Calculate sales and use taxes <i>Refer to instructions on pages 1 and 4 if you have questions or need help.</i> | | 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 |
|---|--|---|---|---|---|----------------------|---|---|
| Column A Taxing jurisdiction | Column B Code | | | | | | | |
| Albany County | AL K0179 | .00 | | .00 | | 4% | | |
| Allegany County | Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction. | | | | | | | |
| Broome County | BR K0313 | .00 | | .00 | | 4% | | |
| Cattaraugus County (outside the following) | CA K0499 | .00 | | .00 | | 4% | | |
| Olean (city) | OL K0419 | .00 | | .00 | | 4% | | |
| Salamanca (city) | SA K0429 | .00 | | .00 | | 4% | | |
| Cayuga County (outside the following) | Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction. | | | | | | | |
| Auburn (city) | Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction. | | | | | | | |
| Chautauqua County | CH K0602 | .00 | | .00 | | 3% | | |
| Chemung County | CH K0793 | .00 | | .00 | | 3% | | |
| Chenango County (outside the following) | CH K0805 | .00 | | .00 | | 3% | | |
| Norwich (city) | NO K0844 | .00 | | .00 | | 3% | | |
| Clinton County | CL K0993 | .00 | | .00 | | 3% | | |
| Columbia County | CO K1003 | .00 | | .00 | | 4% | | |
| Cortland County | CO K1122 | .00 | | .00 | | 4% | | |
| Delaware County | DE K1202 | .00 | | .00 | | 2% | | |
| Dutchess County | DU K1310 | .00 | | .00 | | 3% | | |
| Erie County | Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction. | | | | | | | |
| Essex County | ES K1502 | .00 | | .00 | | 3% | | |
| Franklin County | FR K1602 | .00 | | .00 | | 3% | | |
| Fulton County (outside the following) | FU K1706 | .00 | | .00 | | 3% | | |
| Gloversville (city) | GL K1715 | .00 | | .00 | | 3% | | |
| Johnstown (city) | JO K1724 | .00 | | .00 | | 3% | | |
| Genesee County | GE K1895 | .00 | | .00 | | 4% | | |
| Greene County | GR K1903 | .00 | | .00 | | 4% | | |
| Hamilton County | HA K2002 | .00 | | .00 | | 3% | | |
| Herkimer County | Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction. | | | | | | | |
| Jefferson County | JE K2202 | .00 | | .00 | | 3% | | |
| Lewis County | LE K2303 | .00 | | .00 | | 3% | | |
| Livingston County | LI K2402 | .00 | | .00 | | 3% | | |
| Madison County (outside the following) | MA K2582 | .00 | | .00 | | 3% | | |
| Oneida (city) | ON K2526 | .00 | | .00 | | 3% | | |
| Monroe County | MO K2605 | .00 | | .00 | | 4% | | |
| Montgomery County | MO K2793 | .00 | | .00 | | 3% | | |
| Nassau County | NA K8248 | .00 | | .00 | | 4¼% | | |
| Niagara County | Sales to QEZE are fully exempt from state and local sales and use tax in this jurisdiction. | | | | | | | |
| Oneida County (outside the following) | ON K3003 | .00 | | .00 | | 4% | | |
| Rome (city) | RO K3029 | .00 | | .00 | | 4% | | |
| Sherrill (city) | SH K3045 | .00 | | .00 | | 4% | | |
| Utica (city) | UT K3056 | .00 | | .00 | | 4% | | |
| Onondaga County | ON K3102 | .00 | | .00 | | 3% | | |
| Ontario County (outside the following) | ON K3272 | .00 | | .00 | | 3% | | |
| Canandaigua (city) | CA K3232 | .00 | | .00 | | 3% | | |
| Geneva (city) | GE K3242 | .00 | | .00 | | 3% | | |
| Orange County | OR K3383 | .00 | | .00 | | 3% | | |
| Orleans County | OR K3473 | .00 | | .00 | | 4% | | |
| Oswego County (outside the following) | OS K3598 | .00 | | .00 | | 3% | | |
| Fulton (city) | FU K3532 | .00 | | .00 | | 3% | | |
| Oswego (city) | OS K3542 | .00 | | .00 | | 3% | | |
| Column subtotals (also enter on page 3, boxes 4, 5, and 6) : | | 1 | | 2 | | 3 | | |
| | | .00 | | .00 | | | | |

| Column A Taxing jurisdiction | Column B Jurisdiction code | Column C Taxable sales and services | + | Column D Purchases subject to tax | × | Column E Tax rate | = | Column F Sales and use tax (C + D) × E |
|---|-------------------------------|--|----------|--------------------------------------|----------|----------------------|----------|--|
| Otsego County | OT K3603 | .00 | | .00 | | 3% | | |
| Putnam County | PU K3716 | .00 | | .00 | | 3% | | |
| Rensselaer County | RE K3875 | .00 | | .00 | | 4% | | |
| Rockland County | RO K3910 | .00 | | .00 | | 3% | | |
| St. Lawrence County | ST K4087 | .00 | | .00 | | 3% | | |
| Saratoga County | SA K4103 | .00 | | .00 | | 3% | | |
| Schenectady County | SC K4233 | .00 | | .00 | | 3½% | | |
| Schoharie County | SC K4303 | .00 | | .00 | | 3% | | |
| Schuyler County | SC K4403 | .00 | | .00 | | 4% | | |
| Seneca County | SE K4512 | .00 | | .00 | | 3% | | |
| Steuben County (outside the following) | ST K4688 | .00 | | .00 | | 4% | | |
| Hornell (city) | HO K4630 | .00 | | .00 | | 4% | | |
| Corning (city) | CO K4616 | .00 | | .00 | | 4% | | |
| Suffolk County | SU K4768 | .00 | | .00 | | 4¼% | | |
| Sullivan County | SU K4812 | .00 | | .00 | | 3% | | |
| Tioga County | TI K4903 | .00 | | .00 | | 3½% | | |
| Tompkins County (outside the following) | TO K5096 | .00 | | .00 | | 4% | | |
| Ithaca (city) | IT K5013 | .00 | | .00 | | 4% | | |
| Ulster County | UL K5113 | .00 | | .00 | | 3¾% | | |
| Warren County (outside the following) | WA K5292 | .00 | | .00 | | 3% | | |
| Glens Falls (city) | GL K5212 | .00 | | .00 | | 3% | | |
| Washington County | WA K5302 | .00 | | .00 | | 3% | | |
| Wayne County | WA K5402 | .00 | | .00 | | 3% | | |
| Westchester County (outside the following) | WE K5589 | .00 | | .00 | | 2½% | | |
| Mount Vernon (city) | MO K5524 | .00 | | .00 | | 4% | | |
| New Rochelle (city) | NE K6893 | .00 | | .00 | | 4% | | |
| White Plains (city) | WH K5564 | .00 | | .00 | | 3½% | | |
| Yonkers (city) | YO K6564 | .00 | | .00 | | 4% | | |
| Wyoming County | WY K5605 | .00 | | .00 | | 4% | | |
| Yates County | YA K5702 | .00 | | .00 | | 3% | | |
| New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)] | NE K8006 | .00 | | .00 | | 4% | | |
| Column subtotals from page 2, boxes 1, 2, and 3: | | | 4 | | 5 | | 6 | |
| | | .00 | | .00 | | | | |
| Column totals for all jurisdictions: | | | 7 | | 8 | | 9 | |
| | | .00 | | .00 | | | | |

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Include this amount on Form ST-100, page 2, Column C, in box 3, and on Form ST-100, page 4, Step 7A, on the Schedule Q line.

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

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

Need help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

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



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



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227

Privacy notification

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