



ST-810 Quarterly Instructions

Instructions for Form ST-810 New York State and Local Sales and Use Tax Return Quarterly for Part-Quarterly Filers

For tax period:
March 1, 2001, through May 31, 2001

Beginning with this filing period, only one copy of the sales and use tax return and any appropriate schedule(s) will be provided to you. Please be sure to keep a copy of your completed return, and any schedules, for your records.

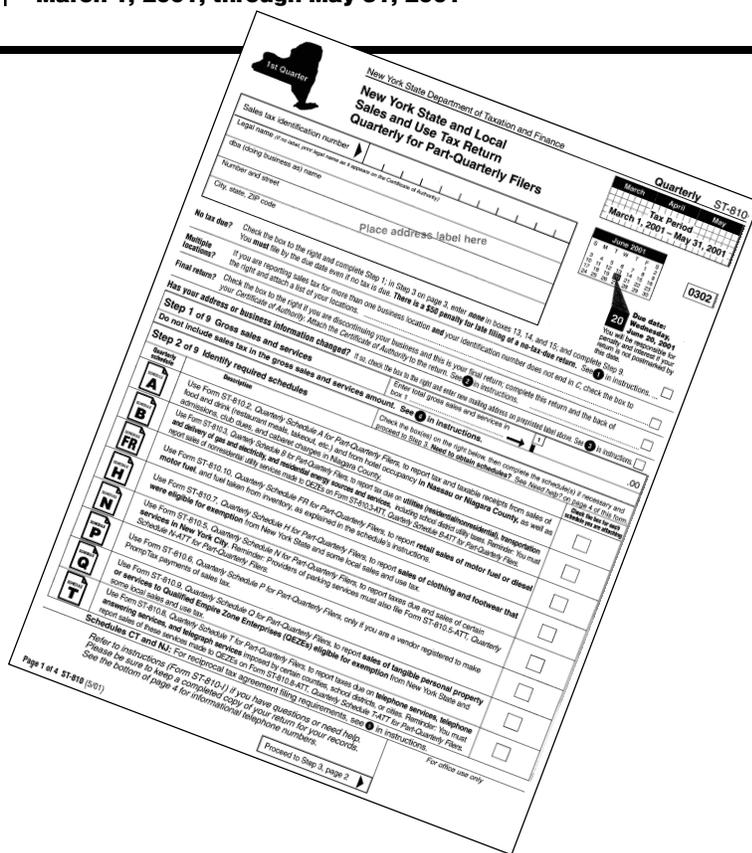
Effective March 1, 2001, Qualified Empire Zone Enterprises (QEZE) are granted an exemption from New York State sales and use tax on certain purchases of goods and services used in an empire zone in which the QEZE has qualified for benefits. See TSB-M-01(1)S, *Qualified Empire Zone Enterprise (QEZE) Exemptions (Articles 28 and 29)*, for more information.

Businesses in New York State that have received Form DTF-81, *Qualified Empire Zone Enterprise (QEZE) Certification*, may make tax exempt purchases of certain tangible personal property and services by issuing Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, to the vendor.

Sales to QEZEs are exempt from the 4% New York State sales and use tax rate and the ¼% tax rate in the Metropolitan Commuter Transportation District (MCTD). Purchases are exempt from local tax only if the local taxing jurisdiction where delivery takes place has enacted an exemption for these sales. See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE)*, for a listing of local rates. In mid-February the Department mailed to all vendors an *Important Notice* regarding the QEZE program, along with Publication 718-Q.

Sales made to QEZEs in localities not enacting this exemption are reported on the new Form ST-810.9, *Quarterly Schedule Q for Part-Quarterly Filers* (and, if applicable, the new Form ST-810.3-ATT, *Quarterly Schedule B-ATT for Part-Quarterly Filers*, and the new Form ST-810.8-ATT, *Quarterly Schedule T-ATT for Part-Quarterly Filers*). Form ST-810.9, Form ST-810.3-ATT, and Form ST-810.8-ATT will list each locality where local tax is due, as well as the tax rate and reporting code for each locality.

Additionally, the Department has issued TSB-M-01(4)S, *Summary of Recently Enacted Sales and Use Tax Legislation*, containing information regarding sales of vessels, promotional materials, and food and drink sold by a senior citizen housing community.



Please read this section before completing your return.



Filing requirements

Monthly filing: If your combined total of taxable receipts, purchases subject to tax, rents, and amusement charges are \$300,000 or more in a quarter, or if you are a distributor as defined under Article 12-A and you have sold a total of 100,000 gallons or more of motor fuel or diesel motor fuel (taxable or nontaxable), you must file monthly returns beginning with the first month of the next sales tax quarter. You must then continue to file monthly returns until you no longer meet the above conditions for four consecutive quarters. Call 1 800 972-1233 immediately to change to monthly filing status and to obtain the necessary forms.

Importers and others registered under Article 12-A as distributors of motor fuel or diesel motor fuel: Do not include on this return (ST-810), or on the part-quarterly returns (ST-809), any amounts reported on Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*.

Quarterly filing: If you are presently required to file part-quarterly (monthly) returns and

- your total taxable receipts (including purchases subject to use tax), rents, and amusement charges amounted to less than \$300,000 in every one of the last four quarters, **or**
- you are a distributor as defined under Article 12-A selling motor fuel or diesel motor fuel, and you sold less than 100,000 gallons in every one of the last four quarters,

you may request conversion to quarterly filing.

To change your filing period, contact the Business Tax Information Center; see *Need help?* on page 4. If you fail to file a return on time, you may be subject to penalty and interest charges.



Preaddressed labels

Place the enclosed peel-and-stick preaddressed label in the appropriate section on the front of the return (also be sure to include your identification number and name on any schedule you may be required to file). Keep a copy of the return for your records.

If you did not receive a return with a preaddressed label, complete the identification number, name, and address boxes on the front of the return.

Instructions

**Entries in these examples are fictional.
Do not use these figures when completing your return.**

No tax due?	Check the box to the right and complete Step 1; in Step 3 on page 3, enter <i>none</i> 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. ... <input type="checkbox"/>
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. <input type="checkbox"/>
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. <input type="checkbox"/>
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. <input type="checkbox"/>

1 No tax due?

You must file a return even if you had no taxable sales and made no purchases subject to tax. Check the box, enter your gross sales and services in box 1, and write *none* in boxes 13, 14, and 15 on page 3, Step 3. Then go to Step 9.

Note: You may be subject to penalty and interest if you do not file a return by the due date or do not pay in full.

Telefilers: If you are enrolled in the Telefile program and you have no tax due this period, call 1 888 829-3769 and follow the verbal instructions. Keep the confirmation number given at the end of the transaction as your proof of filing. **Do not** file a paper return for this period.

2 Final return?

If you have permanently discontinued your business, check the box that follows **Final return?**, complete the back of your sales tax

Step 1 of 9 Gross sales and services	Enter total gross sales and services in box 1 1 4 3,938.00
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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 <i>Need help?</i> on page 4 of this form.
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Quarterly schedule	Description	Check the box for each schedule you are attaching
<input checked="" type="checkbox"/> A	Use Form ST-810.2, <i>Quarterly Schedule A for Part-Quarterly Filers</i> , to report tax and taxable receipts from food and drink (restaurant meals, takeout, etc.)	<input type="checkbox"/>

4 Enter gross sales and services

Enter the total taxable, nontaxable, and exempt sales from your New York State business locations and from locations outside New York State delivered into the state in box 1. **Sales tax should be excluded from this amount.** Also, **do not include sales from ST-810.10, Quarterly Schedule FR for Part-Quarterly Filers.**

5 Identify required schedules

Determine which schedules, if any, you are required to complete and file with Form ST-810. Brief descriptions of schedules A, B, FR, H, N, P, Q, and T are included on the front of Form ST-810. For more detailed information, see the specific schedule. Check the appropriate box on page 1 of Form ST-810 for any schedules you are required to file.

Step 3 of 9 Calculate sales and use taxes	Refer to instructions (Form ST-810-I) if you have questions or need help.
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	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 6				
Enter totals (if any) from: A + B + B-ATT + H + N + Q + T + T-ATT = 3	1000.00	0.00		182.50
Column A Taxing jurisdiction	8	9	10	11
New York State only 7	.00	.00	4%	
Albany County	1549.00	0.00	8%	123.92
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	.00	.00	8¼%	
New York State/MCTD (fuel and utilities)	300.00	65.00	4¼%	15.51
New York City — local tax only (enter box 9 amount in Step 7B)	.00	.00	4%	
New York City — local tax only (transportation and delivery of gas and electric services; enter box 9a amount in Step 7B)	.00	.00	3%	
12				
Column subtotals from page 2, boxes 6, 7, and 8:	2549.00	0.00		306.42
Column totals:	2849.00	65.00		321.93
Credit summary — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see 12 c).				.00

6 Calculate sales and use taxes

If you are filing Form ST-810.10, enter the amount from box 16 on that schedule in box 2 on page 2 of Form ST-810.

If you are filing schedule A, B, B-ATT, H, N, Q, T, or T-ATT (or any combination of these), enter the combined totals from the completed schedules in boxes 3, 4, and 5 on page 2 of Form ST-810. (Do not include amounts from schedules CT and NJ.)

7 Columns A & B — Taxing jurisdiction and code

Report each sale of property and services, and each purchase subject to tax, for the jurisdiction in which the sale was made and delivered and where the purchase was used. **Do not report on these jurisdiction lines any sale or purchase already reported on a schedule.**

Reporting New York City taxes

Use the *New York State/MCTD 4¼%* tax rate line to report purchases of fuel and utility services subject to sales tax at 8¼%, for which you paid 4% New York City tax. Report fuel or utilities used for **residential** purposes on **Form ST-810.3, Quarterly Schedule B for Part-Quarterly Filers.**

Use the *New York City — local tax only 4%* tax rate line to report sales in the city of New York for: 1) fuel and utility services used in the production of property for sale (effective November 1, 2000, only fuel and utilities used in the production of gas, electricity, refrigeration, and steam for sale remain taxable); and 2) installation, repair, and maintenance services to property used in farming. Do not report these transactions on the *New York City/State combined tax 8¼%* tax rate line.

Use the *New York City — local tax only 3%* tax rate line to report sales of the service of transportation and delivery of gas and electric services used in production. Effective November 1, 2000, only sales of these services relating to gas and electricity used in production of gas, electricity, refrigeration, and steam for sale remain taxable.

8 Column C — Taxable sales and services

Report taxable sales for each jurisdiction in New York State where delivery of sales and services occurred. **Do not** include sales tax in this amount.

Credits against sales and services

Credits that can be identified by locality should be taken on the appropriate line in Step 3. If the result is a negative number, enter it in parentheses. Examples of such credits include:

- Tax paid on property purchased in bulk and stored, but not used by the purchaser, and subsequently shipped for use in another jurisdiction.
- Tax paid on property fabricated, assembled, processed, printed, or imprinted in one jurisdiction, that was shipped for use in another jurisdiction.
- Tax paid on cancelled sales, returned merchandise, and bad debts.
- Tax paid on construction materials resold or incorporated into realty in another jurisdiction. (Unless the materials were used out of state or otherwise exempt, tax should be reported on the materials.)

Note: To claim an empire zone (EZ) credit, a credit from your prior return, or a credit that you are unable to associate with a particular jurisdiction see **16**.

See **12 c** for information about documenting any credits claimed.

Certificate of Authority, and attach it to your Form ST-810. (If you are unable to return your certificate, attach an explanation.)

3 Change of address or business information

If you need to update your sales tax mailing address, enter your correct address on the label we provided. If you need to change your address for other New York taxes, or change other business information such as the name, ID number, physical address, owner/officer information, or paid preparer address, complete and send in Form DTF-95, *Business Tax Account Update*. Obtain forms through fax-on-demand, Internet access, or call one of the telephone assistance numbers listed in the *Need help?* section on page 4.

Complete the required schedules, if any, and proceed to Step 3.

If you are filing Form ST-810.4, *Quarterly Schedule NJ for Part-Quarterly Filers*, or Form ST-810.11, *Monthly Schedule CT*, or both, **do not** enter the sales information from the schedules onto Form ST-810, but **do** include the amount of tax due to New Jersey and Connecticut, along with the amount due from Form ST-810, in your check or money order.

Form ST-810.4 is used by those taxpayers registered in the New Jersey/New York reciprocal tax agreement to report sales subject to New Jersey tax. Form ST-810.11 is used by those taxpayers registered in the Connecticut/New York reciprocal tax agreement to report sales subject to Connecticut tax.

9 Column D — Purchases subject to tax

• Purchases outside New York State: Report the full amount of purchases made outside New York State of tangible personal property and services used in your business in New York State.

• Purchases in New York State in one jurisdiction/use in another jurisdiction: Report the full amount of any tangible personal property or services purchased for use in your business, if the tax rate is higher in the jurisdiction where the property or services are used than the tax rate in the jurisdiction where you purchased the property or services.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases in Step 5. See **16**.

Do not include in Column D purchases of property or services purchased for resale or which are exempt.

Contractors: Also report materials purchased in one jurisdiction that are incorporated into realty in another.

10 Column E — Tax rate

Tax rates for the period are printed in Column E in percentage formats.

11 Column F — Sales and use taxes

For each jurisdiction for which you reported sales, purchases, or credits, add the amounts in Columns C and D, then multiply the total by the tax rate in Column E, one line at a time. Enter the result in Column F: (C + D) x E = F.

This result may be a net credit, which you should identify by enclosing it in parentheses. **Note:** Any net credits should be subtracted when totaling the column.

12 Column totals

a. On page 2, separately subtotal Columns C (box 6), Column D (box 7), and Column F (box 8). Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotaling each column. Transfer the box 6, 7, and 8 amounts to page 3, boxes 10, 11, and 12, respectively.

b. On page 3, separately total Column C (box 13), Column D (box 14), and Column F (box 15). Include the column subtotals from page 2 (entered in boxes 10, 11, and 12) when totaling each column. Enter the box 15 amount in Step 6.

c. Enter the total dollar amount of credit against the tax claimed in Step 3 or on any schedules filed (except on Form ST-810.10). Show any net credits in parentheses. Attach a statement and any other supporting documentation explaining the basis for the amount of credit claimed. Do not include credits for the vendor collection credit, prepaid sales tax on motor fuel or diesel motor fuel or cigarettes, or any other credit claimed in Step 5 on page 3.

Step 4 of 9 Calculate special taxes	Internal code	Column G Taxable receipts	Column H Tax rate	Column J Special taxes due (G x H)
Passenger car rentals 13	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	310.00	5%	14 15.50
Total special taxes: 16				15.50

13 Calculate special taxes
Enter taxable receipts from sales or uses of passenger car rentals and of information and entertainment services furnished via telephony and telegraphy on the appropriate lines in Column G. Multiply the taxable receipts (Column G) by 5% (.05). Enter the resulting tax in Column J.

14 Add the two lines in Column J and enter the total in box 16. Also enter the box 16 amount in Step 6.

Step 5 of 9 Calculate tax credits and advance payments	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes 15	CR C8888	
Credits against sales or use tax (see 16 in instructions) 16		
Advance payments (including ST-809 and PrompTax payments) 17		63.50
Unclaimed vendor collection credit (attach Form PR-912) 18	UN 7802	25.00
Total tax credits and advance payments: 17		19 88.50

Note: Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, should also be filed for any of these transactions.

17 Advance payments
Enter the total amount remitted on part-quarterly sales tax returns (ST-809; no receipts required) and any advance payments (including PrompTax payments).

18 Unclaimed vendor collection credit
If you received a Form PR-912, *Notice of Unclaimed New York State Sales Tax Vendor Collection Credit*, enter the total *Unclaimed vendor credit* amount on the appropriate line in Step 5. Attach a copy of Form PR-912 to the return.

19 Total tax credits and advance payments
Add Column K and enter the total in box 17. Also enter the box 17 amount in Step 6.

Calculate tax credits and advance payments

15 Credit for prepaid sales tax on cigarettes
Enter your credit for prepaid sales tax on cigarettes, if any, in Column K.

16 Credits against sales or use tax
Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for credit claimed.

Enter the total amount of other credits or refunds of sales tax you are claiming (excluding the vendor collection credit). You must keep records to validate all credits and refunds claimed, and attach to your return the forms or explanations that verify them. Do not enter any credits that were claimed on jurisdiction lines in Step 3.

Credits that may be claimed in Step 5 include:

- Credit for sales tax paid against additional tax on purchases reported in Column D (included are credits for taxes paid in another jurisdiction in New York State or to another state);

Example: You purchased tangible personal property in a jurisdiction with a 6% tax rate; you later use this property at your business located in a jurisdiction with an 8% tax rate. You must report the purchase in Column D on the appropriate 8% jurisdiction line, and take a credit for the 6% sales tax originally paid on the purchase.

- Credits where the tax rate for the jurisdiction in which tax was paid is different from the tax rate in the period in which the credit is claimed;
Example: You paid 8% tax, filed your return, then the payment was cancelled. The tax rate changed to 7%. You are still entitled to claim the 8% credit.

- Credit for an overpayment of tax made in a prior quarter that you have not previously claimed;

Note: Any credit against tax taken in Step 5 should be based on the amount of tax paid or paid over at the time of the original transaction.

- Credit for state tax and some local taxes paid on certain construction materials in empire zones (EZ) (see Publication 30).
- Credit for additional tax paid on property incorporated into realty according to a preexisting lump-sum or unit price contract, where the additional tax is the result of a rate increase.

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).		20 Taxes due
Box 15 amount \$ 321.93	+ Box 16 amount \$ 15.50	- Box 17 amount \$ 88.50	= 18 248.93

20 Calculate taxes due
Enter the amounts from box 15, *Sales and use tax*; box 16, *Total special taxes*; and box 17, *Total tax credits and advance payments* in the appropriate spaces. Add boxes 15 and 16, and subtract box 17. Enter the result in box 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 20, 2001, and you pay the full amount due with the return. If you are not eligible, enter "0" in box 19 and go to 7D .
<p>7A If you are not required to file any schedules, start at the asterisk (*) in 7B.</p> <p>Schedule B, Part 4, box 4 +</p> <p>Schedule B, Part 4, box 6 + 21</p> <p>Schedule B-ATT +</p> <p>Schedule H + 300.00</p> <p>Schedule N +</p> <p>Schedule Q + 75.00</p> <p>Schedule T-ATT +</p> <p>Total adjustment = 375.00</p>	<p>Schedule FR, Part 3, box 7</p> <p>* Form ST-810, Step 3, box 13 + 2849.00</p> <p>Total adjustment from 7A - 375.00</p> <p>NYC local tax, Step 3, boxes 9 and 9a -</p> <p>Eligible sales amount (move to 7C) = 2474.00</p>
<p>7C Eligible sales amount from 7B above \$ 2474.00</p> <p>State tax rate X 4% = (subtotal a) \$ 98.96</p> <p>Schedule B, Part 4, box 6 from 7A above X 3% = (subtotal b) \$</p> <p>(add subtotals a and b) \$ 98.96 X 3½% = \$ 3.46 **</p> <p>**In box 19, enter the amount calculated, but not more than \$150</p>	<p>Vendor collection credit VE 7702</p> <p>19 3 46</p>
<p>OR Pay penalty and interest if you are filing late</p> <p>7D Call 1 800 972-1233 or access our Web site at www.tax.state.ny.us for total penalty and interest calculated on the box 18, Taxes due amount. Enter <i>Penalty and interest</i> amount in box 20.</p>	<p>22 Penalty and interest</p> <p>20</p>

3, box 13. Enter and **subtract** the *Total adjustment* from 7A, if any. Enter and **subtract** the amount from Form ST-810, page 3, boxes 9 and 9a*. Enter the result of the addition and subtractions on the *Eligible sales amount* line. Transfer this amount to 7C.

***New York City only:** If you reported sales on the *New York City 4% tax rate* line or the *3% tax rate* line (page 3, in box 9 and 9a*), enter this amount in Step 7B. As local sales, they do not qualify for the vendor collection credit.

7C — Calculate your vendor collection credit following these steps: 1) multiply the *Eligible sales amount* from 7B by its state tax rate (subtotal a); 2) multiply the *Schedule B, Part 4, box 6 amount* from 7A by its state tax rate (subtotal b); 3) add *subtotal a and subtotal b*; and 4) multiply the sum of subtotals a and b by the credit rate. If the credit amount is less than \$150, enter the credit in box 19. If the credit amount is equal to or more than \$150, enter \$150 in box 19.

22 Determine penalty and interest
If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit. Penalty and interest are calculated on the amount of tax due, from box 18. The minimum penalty for late filing is \$50. Late payment and underpayment also result in interest charges; interest rates are adjusted quarterly and compounded daily.

To determine your penalty and interest amount, call 1 800 972-1233. A Tax Department representative will calculate the correct amount for you. Or you can use our Web site at www.tax.state.ny.us to determine your penalty and interest. Enter the total penalty and interest in box 20.

Calculate vendor collection credit or pay penalty and interest

21 Vendor collection credit
The Tax Law provides you with a credit for your collection of state sales tax from your customers. You may not include in the credit computation any use tax paid or any local tax collected. The maximum vendor collection credit you can claim on your return is \$150.

You can receive this credit **only** if you file your return on time and pay the full amount due. If you file on time but do not pay the full amount due, or if you file late, you cannot claim this credit. Enter "0" in box 19 and go to Step 7D.

If you qualify, calculate your vendor collection credit in Step 7. If the result is less than \$150, enter the result in box 19. If the result is equal to or more than \$150, enter only \$150 in box 19.

7A — If you completed schedules B, B-ATT, H, N, Q, or T-ATT, enter the appropriate amount (see each schedule for the amount to enter). Schedules A and T are not included as no adjustment is needed. Add the amounts in 7A and enter the total on the *Total adjustment* line.

Note: If you did not complete any schedules, skip Step 7A and start at the asterisk in 7B.

7B — If you completed Form ST-810.10, enter the amount from box 7 of that form. Fill in the lines as applicable, and add or subtract them according to the math symbols provided. Enter and **add** the amount from Form ST-810, page

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 ID#, ST-810 , and 05/31/01 .	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.	245 47

23 Calculate total amount due

If you were eligible for and claimed the vendor collection credit in Step 7, subtract the box 19 credit amount from box 18 (*Taxes due*) and enter the result.

If you are filing late and you entered penalty and interest in box 20, add box 20 to box 18 (*Taxes due*) and enter the result.

If you are not claiming the vendor collection credit and not entering penalty and interest, enter the box 18 amount as your *Total Amount Due*.

Payment information

If you do not file Form ST-810.4 or Form ST-810.11, make your check or money order for the *Total amount due* payable to **New York State Sales Tax**. If you are filing Form ST-810.4 or

Form ST-810.11, or both, include in your payment amount any tax due with those schedules and with Form ST-810.

On your check or money order, write your sales tax ID#, **Form ST-810**, and **5/31/01**. Enclose your payment with Form ST-810 to ensure that your payment is properly credited to your account.

If the total amount due is an overpayment, you may either claim a credit or apply for a refund. To claim a credit, enter this amount on Part 5 of your next return and attach substantiation.

To apply for a refund, file Form AU-11, **unless the overpayment is the result of a credit for prepaid sales tax on motor fuel or diesel motor fuel sold at retail; in that case, you must file the appropriate application:**

- **Form FT-949**, Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations.
- **Form FT-950**, Application for Refund of Prepaid Sales Tax on Motor Fuel Sold by Retail Service Stations.
- **Form FT-1007**, Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold by Retail Service Stations.
- **Form FT-1010**, Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations.

Do not attach the refund application (Form AU-11; FT-949 or FT-950; FT-1007 or FT-1010) to your return. This application must be filed **separately** and mailed to the address shown on that form.

Step 9 of 9 Sign and mail this return <i>Please be sure to keep a completed copy for your records.</i>	Must be postmarked by Wednesday, June 20, 2001 , to be considered filed on time. See below for complete mailing information.
Printed name of taxpayer _____ Title _____	
Signature of taxpayer _____	

24 Sign and mail this return.

Signatures required

If you are a sole proprietor, you must sign the return and print your name, title, date, and telephone number.

If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, date, and telephone number.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, address, and telephone number.

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

Where to mail your return and attachments

Use the enclosed preprinted return envelope to mail your return and attachments. If you are using your own envelope, see page 4 of Form ST-810 to determine where to send your completed return, attachments, and payment. If you are not using the U.S. Postal Service, see *Private delivery service address* below.

Private delivery service address

If you are using a **private delivery service** rather than the U.S. Postal Service, you must send your return to a different address than those shown on page 4 of Form ST-810.

Address your return envelope to:

THE CHASE MANHATTAN BANK
NYS GOVERNMENT TAX PROCESSING
12 CORPORATE WOODS BLVD — 4TH FLOOR
ALBANY NY 12211-2524

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

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer sales and use taxes or liabilities under the Tax Law, and for any other purpose 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 the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.