



# New York State and Local Quarterly Sales and Use Tax Return

| March                        | April | May |
|------------------------------|-------|-----|
|                              |       |     |
| Tax period                   |       |     |
| March 1, 2004 – May 31, 2004 |       |     |

|  |  |
|--|--|
| Sales tax identification number  |  |
| Legal name (if no label, print legal name as it appears on the Certificate of Authority) |  |
| dba (doing business as) name   |  |
| Number and street  |  |
| City, state, ZIP code  |  |

| June 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 |    |    |    |

105

**21** Due date: **Monday, June 21, 2004**  
 You will be responsible for penalty and interest if your return is not postmarked by this date.

**No tax due?** 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, check the box to the right and enter new mailing address on preprinted label above. See **3** in instructions.

|   |  |
|---|--|
| <b>Step 1 of 9 Gross sales and services</b> | Enter total <b>gross sales and services</b> in box 1 ..... <input style="width: 50px; text-align: center;" type="text" value="1"/> .00 |
|---|--|

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

| Quarterly schedule | Description  | Check the box for each schedule you are attaching |
|--------------------|--|---|
|                    | Use Form ST-100.2, <i>Quarterly Schedule A</i> , to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy <b>in Nassau or Niagara County</b> , as well as admissions, club dues, and cabaret charges in Niagara County.   | <input type="checkbox"/>                          |
|                    | Use Form ST-100.3, <i>Quarterly Schedule B</i> , to report tax due on <b>nonresidential utility services</b> in certain counties where school districts or cities impose tax, and on <b>residential energy sources and services</b> subject to local taxes. Reminder: Use Form ST-100.3-ATT, <i>Quarterly Schedule B-ATT</i> , to report sales of these nonresidential utility services made to QEZEs.   | <input type="checkbox"/>                          |
|                    | Use Form ST-100.10, <i>Quarterly Schedule FR</i> , to report <b>retail sales of motor fuel or diesel motor fuel</b> , and fuel taken from inventory, as explained in the schedule's instructions.  | <input type="checkbox"/>                          |
|                    | Form ST-100.7, <i>Quarterly Schedule H</i> , (used to report sales of clothing and footwear eligible for exemption) is <b>not applicable for the quarterly period March 1, 2004, through May 31, 2004</b> . For this period, vendors must collect and remit the total New York State and local sales and use taxes on sales of clothing, footwear, and items used to make or repair such clothing, regardless of the price, and must report these sales on the appropriate jurisdiction line on Form ST-100. | <input type="checkbox" value="N/A"/>              |
|                    | Use Form ST-100.5, <i>Quarterly Schedule N</i> , to report taxes due and sales of certain <b>services in New York City</b> . Reminder: Use Form ST-100.5-ATT, <i>Quarterly Schedule N-ATT</i> , if you are a provider of parking services in New York City.  | <input type="checkbox"/>                          |
|                    | Use Form ST-100.9, <i>Quarterly Schedule Q</i> , to report <b>sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption</b> from New York State and some local sales and use tax.  | <input type="checkbox"/>                          |
|                    | Use Form ST-100.8, <i>Quarterly Schedule T</i> , to report taxes due on <b>telephone services, telephone answering services, and telegraph services</b> imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, <i>Quarterly Schedule T-ATT</i> , to report sales of these services made to QEZEs.   | <input type="checkbox"/>                          |

**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

Proceed to Step 3, page 2

| <b>Step 3 of 9 Calculate sales and use taxes</b><br><i>Refer to instructions (Form ST-100-1) if you have questions or need help.</i> |                               | Column C<br>Taxable sales<br>and services | + | Column D<br>Purchases subject<br>to tax | × | Column E<br>Tax rate = | Column F<br>Sales and<br>use tax<br>(C + D) × E |  |
|--|-------------------------------|---|---|---|---|------------------------|---|--|
| Enter total from Form ST-100.10 (if any) in box 2  |                               |   |   |   |   |                        | <b>2</b>  |  |
| Enter any totals from:  +  +  +  +  +  +  =  |                               | <b>3</b>                                  |   | <b>4</b>                                |   |                        | <b>5</b>  |  |
|  |                               | .00                                       |   | .00                                     |   |                        |   |  |
| Column A<br>Taxing jurisdiction  | Column B<br>Jurisdiction code |   |   |   |   |                        |   |  |
| 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 0991                       | .00                                       |   | .00                                     |   | 7¼%                    |   |  |
| 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 1501                       | .00                                       |   | .00                                     |   | 7¼%                    |   |  |
| 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 2201                       | .00                                       |   | .00                                     |   | 7¼%                    |   |  |
| Lewis County   | LE 2301                       | .00                                       |   | .00                                     |   | 7¼%                    |   |  |
| Livingston County  | LI 2401                       | .00                                       |   | .00                                     |   | 8¼%                    |   |  |
| Madison County (outside the following)   | MA 2581                       | .00                                       |   | .00                                     |   | 7¼%                    |   |  |
| Oneida (city)  | ON 2521                       | .00                                       |   | .00                                     |   | 7¼%                    |   |  |
| Monroe County  | MO 2601                       | .00                                       |   | .00                                     |   | 8¼%                    |   |  |
| Montgomery County  | MO 2791                       | .00                                       |   | .00                                     |   | 8¼%                    |   |  |
| Nassau County  | NA 2801                       | .00                                       |   | .00                                     |   | 8¾%                    |   |  |
| 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 3101                       | .00                                       |   | .00                                     |   | 7¼%                    |   |  |
| 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 3301                       | .00                                       |   | .00                                     |   | 7½%                    |   |  |
| Orleans County   | OR 3471                       | .00                                       |   | .00                                     |   | 8¼%                    |   |  |
| Oswego County (outside the following)  | OS 3591                       | .00                                       |   | .00                                     |   | 7¼%                    |   |  |
| Fulton (city)  | FU 3531                       | .00                                       |   | .00                                     |   | 8¼%                    |   |  |
| Oswego (city)  | OS 3541                       | .00                                       |   | .00                                     |   | 7¼%                    |   |  |
| <b>Column subtotals; also enter on page 3, boxes 10, 11, and 12:</b>   |                               | <b>6</b>                                  |   | <b>7</b>                                |   |                        | <b>8</b>  |  |
|  |                               | .00                                       |   | .00                                     |   |                        |   |  |

| Column A<br>Taxing jurisdiction  | Column B<br>Jurisdiction code | Column C<br>Taxable sales and services | +  | Column D<br>Purchases subject to tax | ×  | Column E<br>Tax rate = | Column F<br>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                                  |    | 8½%*                   |   |
| 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 4301                       | .00                                    |    | .00                                  |    | 7¼%                    |   |
| 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                       | .00                                    |    | .00                                  |    | 8¾%                    |   |
| 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%                    |   |
| <b>Taxes in New York City</b> [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)] |                               |  |    |                                      |    |                        |   |
| New York City/State combined tax   | NE 8011                       | .00                                    |    | .00                                  |    | 8½%*                   |   |
| 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                       | .00                                    | 9  | .00                                  |    | 4½%*                   |   |
|  |                               | .00                                    |    | .00                                  |    |                        |   |
|  |                               |  | 10 |                                      | 11 |                        | 12  |
| <b>Column subtotals from page 2, boxes 6, 7, and 8:</b>  |                               | .00                                    |    | .00                                  |    |                        |   |
| If the total of box 13 + box 14 = \$300,000 or more, see page 1 of instructions.   |                               |  | 13 |                                      | 14 |                        | 15  |
| <b>Column totals:</b>  |                               | .00                                    |    | .00                                  |    |                        |   |
| <b>Credit summary</b> — Enter the total amount of credits claimed in Step 3 above, and on any attached schedules (see 12 c).             |                               |  |    |                                      |    |                        |   |
| <b>Step 4 of 9 Calculate special taxes</b>   | <i>Internal code</i>          |  |    | Column G<br>Taxable receipts         | ×  | Column H<br>Tax rate = | Column J<br>Special taxes due (G × H)     |
| Passenger car rentals  | PA 0003                       |  |    | .00                                  |    | 5%                     |   |
| Information & entertainment services furnished via telephony and telegraphy  | IN 7009                       |  |    | .00                                  |    | 5%                     |   |
|  |                               |  |    |                                      |    |                        | 16  |
|  |                               |  |    |                                      |    |                        | <b>Total special taxes:</b>               |
| <b>Step 5 of 9 Calculate tax credits and advance payments</b>  | <i>Internal code</i>          |  |    |                                      |    |                        | Column K<br>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 7804                       |  |    |                                      |    |                        |   |
|  |                               |  |    |                                      |    |                        | 17  |
| <b>Total tax credits and advance payments:</b>   |                               |  |    |                                      |    |                        |   |

\*8¼% = 0.08125; 8½% = 0.08625; 4½% = 0.04125

|   |  |  |
|---|--|--|
| <b>Step 6 of 9 Calculate taxes due</b>  | Add <i>Sales and use tax</i> column total (box 15) to <i>Total special taxes</i> (box 16) and subtract <i>Total tax credits and advance payments</i> (box 17).   | <b>Taxes due</b>   |
| Box 15 amount \$ _____ + Box 16 amount \$ _____ - Box 17 amount \$ _____ =  |  | 18   |
| <b>Step 7 of 9 Calculate vendor collection credit or pay penalty and interest</b>   | You are eligible for <b>vendor collection credit ONLY</b> if you file by <b>June 21, 2004</b> , and you pay the full amount due with the return. If you are not eligible, enter "0" in box 19 and go to 7D.                  |  |
| <b>7A</b> If you are not required to file any schedules, start at the asterisk (*) in 7B.<br>Schedule B, Part 4, box 3 _____<br>Schedule B-ATT + _____<br>Schedule N + _____<br>Schedule Q + _____<br>Schedule T-ATT + _____<br><b>Total adjustment</b> = _____ | <b>7B</b> Schedule FR, Step 3, box 7 _____<br>*Form ST-100, page 3, box 13 + _____<br><b>Total adjustment from 7A</b> - _____<br>Form ST-100, page 3, box 9 - _____<br><br><b>Eligible sales amount (move to 7C)</b> = _____ |  |
| <b>7C</b> Eligible sales amount from 7B above _____ State tax rate _____ Credit rate _____<br>\$ _____ x 4¼% = \$ _____ x 3½% = \$ _____ **   |  | 19   |
| ** In box 19, enter the amount calculated, but not more than \$150  |  |  |
| OR <b>Pay penalty and interest if you are filing late</b>   |  | <b>Penalty and interest</b>                                |
| <b>7D</b> Penalty and interest are calculated on the amount in box 18, <i>Taxes due</i> . See 22 on page 3 in the instructions.   |  | 20   |
| <b>Step 8 of 9 Calculate total amount due</b>   | Make check or money order payable to <b>New York State Sales Tax</b> . Write on your check your sales tax ID#, <b>ST-100</b> , and <b>5/31/04</b> .  | <b>Total amount due</b>                                    |
| <b>Final calculation:</b>   | <b>Taking vendor collection credit?</b> Subtract box 19 from box 18.<br><b>Paying penalty and interest?</b> Add box 20 to box 18.  |  |
| <b>Step 9 of 9 Sign and mail this return</b><br><i>Please be sure to keep a completed copy for your records.</i>  | Must be postmarked by <b>Monday, June 21, 2004</b> , to be considered filed on time. See below for complete mailing information.   | Please enter NAICS code below ( <i>see instructions</i> ). |

|   |                             |   |
|---|-----------------------------|---|
| Printed name of taxpayer _____ Title _____                                      | Daytime telephone ( ) _____ | North American Industry Classification System (NAICS) |
| Signature of taxpayer _____ 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   | Yes  |
| <b>Address envelope to:</b><br>NYS SALES TAX PROCESSING<br>JAF BUILDING<br>PO BOX 1205<br>NEW YORK NY 10116-1205 | <b>Address envelope to:</b><br>NYS SALES TAX PROCESSING<br>RECIPROCAL TAX AGREEMENT<br>JAF BUILDING<br>PO BOX 1209<br>NEW YORK NY 10116-1209 |

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

|   |                                   |
|---|-----------------------------------|
| David Sample<br>100 Elm Street<br>Albany, NY 12203  | 2971<br>DATE <b>June 10, 2004</b> |
| PAY TO THE ORDER OF <b>New York State Sales Tax</b> \$ <b>1,050.32</b><br>One thousand fifty and 32/100 DOLLARS |                                   |
| <b>First State Bank</b><br>00-0000000 ST-100 5/31/04  |                                   |
| Don't forget to write your sales tax ID#, <b>ST-100</b> , and <b>5/31/04</b>                                    | Don't forget to sign your check   |

**Need help?**

**Internet access:** [www.nystax.gov](http://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 (8:00 A.M. to 5:00 P.M. eastern time).

**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.

**If you need to write,** address your letter to: NYS Tax Department, Business Tax Information Center, W A Harriman Campus, Albany NY 12227.