



New York State and Local Quarterly Sales and Use Tax Return

Tax period: 1st Quarter March 1, 2018 – May 31, 2018 Due: Wednesday, June 20, 2018

Sales tax identification number, Legal name, DBA, Number and street, City, state, ZIP code

Mandate to use Sales Tax Web File Most filers fall under this requirement. See Form ST-100-I, Instructions for Form ST-100.

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Has your address or business information changed?

Mark an X in the box if the address listed is new or has changed.

No tax due? - If you have no taxable sales, taxable purchases, or credits to report for this period, complete Step 1 below; enter none in boxes 12, 13, and 14, and complete Step 9.

ID number

Income reporting information If a different entity files the corporation tax, partnership, or personal income tax return to report income from this business, enter that entity's federal employer identification number (EIN) or social security number (SSN).

Is this your final return? - If you sell or discontinue your business, or change the form of your business, you are required to file a final return with the applicable information completed in Step 2 below.

Are you claiming any credits in Step 3 on this return or any schedules? (Mark an X in the box.)

If Yes, enter the total amounts of credits claimed and complete Form ST-100-ATT (see Are you claiming any credits? in instructions)

Step 1 Return summary (see instructions)

Table with 2 columns: Description (1 Gross sales and services, 1a Nontaxable sales, 1b Gross credit card and debit card deposits) and Amount (.00)

Step 2 Final return information (see instructions)

A Business sold or discontinued

Mark an X in the appropriate box if your business has been sold or discontinued.

Sold, Insolvent, Owner deceased, Dissolved, Other

Note: If you intend to sell your business or any of your business assets, including tangible, intangible, or real property, other than in the ordinary course of business, you must give each prospective purchaser a copy of Form TP-153, Notice to Prospective Purchasers of a Business or Business Assets.

Form with fields: Last day of business, Date of sale, Sale price, In whole, In part, Name and address of purchaser, Name and address of business, Location of property

Was sales tax collected on any taxable items (furniture, fixtures, etc.) included in the sale? Yes No

B Business form changed (sole proprietor to partnership, partnership to corporation, etc.)

In addition to filing a final return, you must also apply for a new Certificate of Authority for the new entity. (see Business form changed in instructions)

For office use only



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Proceed to Step 3, page 2

| Step 3 Calculate sales and use taxes <i>(see instructions)</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 | |
|---|-------------------------------|---|---|---|---|------------------------|---|---|--|
| Enter total from Form ST-100.10, page 4, step 6, box 18 in box 2 (if any) | | | | | | | | 2 | |
| Enter the sum of any totals from Schedules A, B, H, N, T and W (if any) | | 3 | | 4 | | | | 5 | |
| Column A Taxing jurisdiction | Column B Jurisdiction code | | | | | | | | |
| New York State only | NE 0021 | .00 | | .00 | | 4% | | | |
| Albany County | AL 0181 | .00 | | .00 | | 8% | | | |
| Allegany County | AL 0221 | .00 | | .00 | | 8½% | | | |
| Broome County | BR 0321 | .00 | | .00 | | 8% | | | |
| Cattaraugus County (outside the following) | CA 0481 | .00 | | .00 | | 8% | | | |
| Olean (city) | OL 0441 | .00 | | .00 | | 8% | | | |
| Salamanca (city) | SA 0431 | .00 | | .00 | | 8% | | | |
| Cayuga County (outside the following) | CA 0511 | .00 | | .00 | | 8% | | | |
| Auburn (city) | AU 0561 | .00 | | .00 | | 8% | | | |
| Chautauqua County | CH 0651 | .00 | | .00 | | 8% | | | |
| Chemung County | CH 0711 | .00 | | .00 | | 8% | | | |
| Chenango County (outside the following) | CH 0861 | .00 | | .00 | | 8% | | | |
| Norwich (city) | NO 0831 | .00 | | .00 | | 8% | | | |
| Clinton County | CL 0921 | .00 | | .00 | | 8% | | | |
| Columbia County | CO 1021 | .00 | | .00 | | 8% | | | |
| Cortland County | CO 1131 | .00 | | .00 | | 8% | | | |
| Delaware County | DE 1221 | .00 | | .00 | | 8% | | | |
| Dutchess County | DU 1311 | .00 | | .00 | | 8½%* | | | |
| Erie County | ER 1451 | .00 | | .00 | | 8¾% | | | |
| Essex County | ES 1521 | .00 | | .00 | | 8% | | | |
| Franklin County | FR 1621 | .00 | | .00 | | 8% | | | |
| Fulton County (outside the following) | FU 1791 | .00 | | .00 | | 8% | | | |
| Gloversville (city) | GL 1741 | .00 | | .00 | | 8% | | | |
| Johnstown (city) | JO 1751 | .00 | | .00 | | 8% | | | |
| Genesee County | GE 1811 | .00 | | .00 | | 8% | | | |
| Greene County | GR 1911 | .00 | | .00 | | 8% | | | |
| Hamilton County | HA 2011 | .00 | | .00 | | 8% | | | |
| Herkimer County | HE 2121 | .00 | | .00 | | 8¼% | | | |
| Jefferson County | JE 2221 | .00 | | .00 | | 8% | | | |
| Lewis County | LE 2321 | .00 | | .00 | | 8% | | | |
| Livingston County | LI 2411 | .00 | | .00 | | 8% | | | |
| Madison County (outside the following) | MA 2511 | .00 | | .00 | | 8% | | | |
| Oneida (city) | ON 2541 | .00 | | .00 | | 8% | | | |
| Monroe County | MO 2611 | .00 | | .00 | | 8% | | | |
| Montgomery County | MO 2781 | .00 | | .00 | | 8% | | | |
| Nassau County | NA 2811 | .00 | | .00 | | 8½%* | | | |
| Niagara County | NI 2911 | .00 | | .00 | | 8% | | | |
| Oneida County (outside the following) | ON 3010 | .00 | | .00 | | 8¾% | | | |
| Rome (city) | RO 3015 | .00 | | .00 | | 8¾% | | | |
| Utica (city) | UT 3018 | .00 | | .00 | | 8¾% | | | |
| Onondaga County | ON 3121 | .00 | | .00 | | 8% | | | |
| Ontario County | ON 3211 | .00 | | .00 | | 7½% | | | |
| Orange County | OR 3321 | .00 | | .00 | | 8½%* | | | |
| Orleans County | OR 3481 | .00 | | .00 | | 8% | | | |
| Oswego County (outside the following) | OS 3501 | .00 | | .00 | | 8% | | | |
| Oswego (city) | OS 3561 | .00 | | .00 | | 8% | | | |
| Otsego County | OT 3621 | .00 | | .00 | | 8% | | | |
| Column subtotals; also enter on page 3, boxes 9, 10, and 11: | | 6 | | 7 | | | | 8 | |
| | | .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 |
|---|-------------------------------|--|---|--------------------------------------|---|----------------------------------|---|
| Putnam County | PU 3731 | .00 | | .00 | | 8 ³ / ₈ %* | |
| Rensselaer County | RE 3881 | .00 | | .00 | | 8% | |
| Rockland County | RO 3921 | .00 | | .00 | | 8 ³ / ₈ %* | |
| St. Lawrence County | ST 4091 | .00 | | .00 | | 8% | |
| Saratoga County (outside the following) | SA 4111 | .00 | | .00 | | 7% | |
| Saratoga Springs (city) | SA 4131 | .00 | | .00 | | 7% | |
| Schenectady County | SC 4241 | .00 | | .00 | | 8% | |
| Schoharie County | SC 4321 | .00 | | .00 | | 8% | |
| Schuyler County | SC 4411 | .00 | | .00 | | 8% | |
| Seneca County | SE 4511 | .00 | | .00 | | 8% | |
| Steuben County | ST 4691 | .00 | | .00 | | 8% | |
| Suffolk County | SU 4711 | .00 | | .00 | | 8 ⁵ / ₈ %* | |
| Sullivan County | SU 4821 | .00 | | .00 | | 8% | |
| Tioga County | TI 4921 | .00 | | .00 | | 8% | |
| Tompkins County (outside the following) | TO 5081 | .00 | | .00 | | 8% | |
| Ithaca (city) | IT 5021 | .00 | | .00 | | 8% | |
| Ulster County | UL 5111 | .00 | | .00 | | 8% | |
| Warren County (outside the following) | WA 5281 | .00 | | .00 | | 7% | |
| Glens Falls (city) | GL 5211 | .00 | | .00 | | 7% | |
| Washington County | WA 5311 | .00 | | .00 | | 7% | |
| Wayne County | WA 5421 | .00 | | .00 | | 8% | |
| Westchester County (outside the following) | WE 5581 | .00 | | .00 | | 7 ³ / ₈ %* | |
| Mount Vernon (city) | MO 5521 | .00 | | .00 | | 8 ³ / ₈ %* | |
| New Rochelle (city) | NE 6861 | .00 | | .00 | | 8 ³ / ₈ %* | |
| White Plains (city) | WH 6513 | .00 | | .00 | | 8 ³ / ₈ %* | |
| Yonkers (city) | YO 6511 | .00 | | .00 | | 8 ⁷ / ₈ %* | |
| Wyoming County | WY 5621 | .00 | | .00 | | 8% | |
| Yates County | YA 5721 | .00 | | .00 | | 8% | |
| New York City/State combined tax <small>[New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]</small> | NE 8081 | .00 | | .00 | | 8 ⁷ / ₈ %* | |
| New York State/MCTD | NE 8061 | .00 | | .00 | | 4 ³ / ₈ %* | |
| New York City - local tax only | NE 8091 | .00 | | .00 | | 4 ¹ / ₂ % | |
| | | .00 | | .00 | | | |
| | | .00 | | .00 | | | |
| Column subtotals from page 2, boxes 6, 7, and 8: | 9 | .00 | | 10 | | .00 | 11 |
|  If the total of box 12 + box 13 = \$300,000 or more, see page 1 of instructions. | 12 | | | 13 | | | 14 |
| Column totals: | | .00 | | .00 | | | |

| Step 4 Calculate special taxes (see instructions) | Internal code | Column G Taxable receipts | × | Column H Tax rate = | Column J Special taxes due (G × H) |
|---|---------------|------------------------------|---|------------------------|---------------------------------------|
| Passenger car rentals (outside the MCTD) | PA 0012 | .00 | | 6% | |
| Passenger car rentals (within the MCTD) | PA 0030 | .00 | | 11% | |
| Information & entertainment services furnished via telephony and telegraphy | IN 7009 | .00 | | 5% | |
| Total special taxes: | | | | | 15 |

| Step 5 Other tax credits and advance payments (see instructions) | Internal code | Column K Credit amount |
|---|---------------|---------------------------|
| Credit for prepaid sales tax on cigarettes | CR C8888 | |
| Overpayment being carried forward from a prior period | C | |
| Advance payments (made with Form ST-330) | A | |
| Total tax credits, advance payments, and overpayments: | | 16 |

*4³/₈% = 0.04375; 8³/₈% = 0.08375;
 7³/₈% = 0.07375; 8⁵/₈% = 0.08625;
 8¹/₈% = 0.08125; 8⁷/₈% = 0.08875

Proceed to Step 6, page 4



Step 6 Calculate taxes due

Add *Sales and use tax* column total (box 14) to *Total special taxes* (box 15) and subtract *Total tax credits, advance payments, and overpayments* (box 16). Enter result in box 17.

Taxes due

Box 14 amount \$ _____ + Box 15 amount \$ _____ - Box 16 amount \$ _____ = 17

Step 7 Calculate vendor collection credit or pay penalty and interest (see instructions)



If you are filing this return after the due date and/or not paying the full amount of tax due, STOP! You are not eligible for the vendor collection credit. If you are not eligible, enter 0 in box 18 and go to 7B.

7A Vendor collection credit

Box 14 amount \$ _____

Box 15 amount + \$ _____

= _____

Enter the amount from Schedule FR as instructed on the schedule (if any). Be sure to enter this amount as a positive number.

+ _____

= _____

x _____ 5% (.05) (credit rate)

= \$ _____ **

** In box 18, enter the amount calculated up to \$200.

Vendor collection credit VE 7706

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Penalty and interest

19

OR Pay penalty and interest if you are filing late

7B Penalty and interest are calculated on the amount in box 17, *Taxes due*.

Step 8 Calculate total amount due (see instructions)

Make check or money order payable to **New York State Sales Tax**. Write on your check your sales tax identification number, **ST-100**, and **5/31/18**.

Total amount due

8A Amount due: **Taking vendor collection credit?** Subtract box 18 from box 17. **Paying penalty and interest?** Add box 19 to box 17.

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8B Amount paid: **Enter your payment amount.** This amount should match your amount due in box 20.

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Step 9 Sign and mail this return (see instr.)
Please be sure to keep a completed copy for your records.

Must be postmarked by **Wednesday, June 20, 2018**, to be considered filed on time. See below for complete mailing information.

Third-party designee

Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes (complete the following) No

Designee's name

Designee's phone number ()

Personal identification number (PIN)

Designee's e-mail address

Authorized person

Signature of authorized person

Official title

Email address of authorized person

Telephone number ()

Date

Paid preparer use only (see instr.)

Firm's name (or yours if self-employed)

Firm's EIN

Preparer's PTIN or SSN

Signature of individual preparing this return

Address

City

State ZIP code

Email address of individual preparing this return

Telephone number ()

Preparer's NYTPRIN

NYTPRIN excl. code

Date

Where to file your return and attachments

Web File your return at www.tax.ny.gov (see Highlights in instructions).

(If you are not required to Web File, mail your return and attachments to: NYS Sales Tax Processing, PO Box 15168, Albany NY 12212-5168)

If using a private delivery service rather than the U.S. Postal Service, see Publication 55, *Designated Private Delivery Services*.

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

| | | |
|---|---------------------------|--------------------|
| David Sample 100 Elm Street Albany, NY 12203 | DATE June 10, 2018 | 2971 |
| PAY TO THE ORDER OF New York State Sales Tax | | \$ X,XXX.XX |
| (your payment amount) | | DOLLARS |
| First State Bank | | |
| 00-0000000 ST-100 5/31/18 | <i>David Sample</i> | |

Don't forget to write your sales tax ID number, **ST-100**, and **5/31/18**.

Don't forget to sign your check

Need help?

See Form ST-100-I, *ST-100 Quarterly Instructions*, page 5.

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