New York State and Local Quarterly Sales and Use Tax Return

Sales tax identification number

Legal name (Print ID number and legal name as it appears on the Certificate of Authority)

DBA (doing business as) name

Number and street

City, state, ZIP code

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). Leave this field blank if the same entity files this sales tax return and reports the income from the business or if you aren't required to file income tax returns (for example, NYS governmental entities).

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. You must file your final return within 20 days of the last day of business or change in status.

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

Step 1 Return summary (see instructions)

<table>
<thead>
<tr>
<th>Gross sales and services</th>
<th>.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nontaxable sales</td>
<td>.00</td>
</tr>
<tr>
<td>Gross credit card and debit card deposits (optional)</td>
<td>.00</td>
</tr>
</tbody>
</table>

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. You must also provide us with the following information:

- 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)

Proceed to Step 3, page 2
### Step 3 Calculate sales and use taxes (see instructions)

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B Jurisdiction code</th>
<th>Column C Taxable sales and services</th>
<th>Column D Purchases subject to tax</th>
<th>Column E Tax rate</th>
<th>Column F Sales and use tax (C + D) x E</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York State only</td>
<td>NE 0021</td>
<td>0.00</td>
<td>0.00</td>
<td>4%</td>
<td>2</td>
</tr>
<tr>
<td>Albany County</td>
<td>AL 0181</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>3</td>
</tr>
<tr>
<td>Allegany County</td>
<td>AL 0221</td>
<td>0.00</td>
<td>0.00</td>
<td>8 1/2%</td>
<td>4</td>
</tr>
<tr>
<td>Broome County</td>
<td>BR 0321</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>5</td>
</tr>
<tr>
<td>Cattaraugus County (outside the following)</td>
<td>CA 0481</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>6</td>
</tr>
<tr>
<td>Olean (city)</td>
<td>OL 0441</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>7</td>
</tr>
<tr>
<td>Salamanca (city)</td>
<td>SA 0431</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>8</td>
</tr>
<tr>
<td>Cayuga County (outside the following)</td>
<td>CA 0511</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>9</td>
</tr>
<tr>
<td>Auburn (city)</td>
<td>AU 0561</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>10</td>
</tr>
<tr>
<td>Chautauqua County</td>
<td>CH 0651</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>11</td>
</tr>
<tr>
<td>Chemung County</td>
<td>CH 0711</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>12</td>
</tr>
<tr>
<td>Chenango County (outside the following)</td>
<td>CH 0861</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>13</td>
</tr>
<tr>
<td>Norwich (city)</td>
<td>NO 0831</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>14</td>
</tr>
<tr>
<td>Clinton County</td>
<td>CL 0921</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>15</td>
</tr>
<tr>
<td>Columbia County</td>
<td>CO 1021</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>16</td>
</tr>
<tr>
<td>Cortland County</td>
<td>CO 1131</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>17</td>
</tr>
<tr>
<td>Delaware County</td>
<td>DE 1221</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>18</td>
</tr>
<tr>
<td>Dutchess County</td>
<td>DU 1311</td>
<td>0.00</td>
<td>0.00</td>
<td>8 1/2%</td>
<td>19</td>
</tr>
<tr>
<td>Erie County</td>
<td>ER 1451</td>
<td>0.00</td>
<td>0.00</td>
<td>8 3/4%</td>
<td>20</td>
</tr>
<tr>
<td>Essex County</td>
<td>ES 1521</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>21</td>
</tr>
<tr>
<td>Franklin County</td>
<td>FR 1621</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>22</td>
</tr>
<tr>
<td>Fulton County (outside the following)</td>
<td>FU 1791</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>23</td>
</tr>
<tr>
<td>Gloversville (city)</td>
<td>GL 1741</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>24</td>
</tr>
<tr>
<td>Johnstown (city)</td>
<td>JO 1751</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>25</td>
</tr>
<tr>
<td>Genesee County</td>
<td>GE 1811</td>
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<td>8%</td>
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</tr>
<tr>
<td>Greene County</td>
<td>GR 1911</td>
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<td>0.00</td>
<td>8%</td>
<td>27</td>
</tr>
<tr>
<td>Hamilton County</td>
<td>HA 2011</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>28</td>
</tr>
<tr>
<td>Herkimer County</td>
<td>HE 2121</td>
<td>0.00</td>
<td>0.00</td>
<td>8 1/2%</td>
<td>29</td>
</tr>
<tr>
<td>Jefferson County</td>
<td>JE 2221</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>30</td>
</tr>
<tr>
<td>Lewis County</td>
<td>LE 2321</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>31</td>
</tr>
<tr>
<td>Livingston County</td>
<td>LI 2411</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>32</td>
</tr>
<tr>
<td>Madison County (outside the following)</td>
<td>MA 2511</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>33</td>
</tr>
<tr>
<td>Oneida (city)</td>
<td>ON 2541</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>34</td>
</tr>
<tr>
<td>Monroe County</td>
<td>MO 2611</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>35</td>
</tr>
<tr>
<td>Montgomery County</td>
<td>MO 2781</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>36</td>
</tr>
<tr>
<td>Nassau County</td>
<td>NA 2811</td>
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<td>0.00</td>
<td>8 3/4%</td>
<td>37</td>
</tr>
<tr>
<td>Niagara County</td>
<td>NI 2911</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>38</td>
</tr>
<tr>
<td>Oneida County (outside the following)</td>
<td>ON 3010</td>
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<td>0.00</td>
<td>8%</td>
<td>39</td>
</tr>
<tr>
<td>Rome (city)</td>
<td>RO 3015</td>
<td>0.00</td>
<td>0.00</td>
<td>8 3/4%</td>
<td>40</td>
</tr>
<tr>
<td>Utica (city)</td>
<td>UT 3018</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>41</td>
</tr>
<tr>
<td>Onondaga County</td>
<td>ON 3121</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>42</td>
</tr>
<tr>
<td>Ontario County</td>
<td>ON 3211</td>
<td>0.00</td>
<td>0.00</td>
<td>7 1/2%</td>
<td>43</td>
</tr>
<tr>
<td>Orange County</td>
<td>OR 3321</td>
<td>0.00</td>
<td>0.00</td>
<td>8 3/4%</td>
<td>44</td>
</tr>
<tr>
<td>Orleans County</td>
<td>OR 3481</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>45</td>
</tr>
<tr>
<td>Oswego County (outside the following)</td>
<td>OS 3501</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>46</td>
</tr>
<tr>
<td>Oswego (city)</td>
<td>OS 3561</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>47</td>
</tr>
<tr>
<td>Otsego County</td>
<td>OT 3621</td>
<td>0.00</td>
<td>0.00</td>
<td>8%</td>
<td>48</td>
</tr>
</tbody>
</table>

**Column subtotals; also enter on page 3, boxes 9, 10, and 11:**

<table>
<thead>
<tr>
<th>Column C + D (C + D)</th>
<th>Column E Tax rate</th>
<th>Column F Sales and use tax (C + D) x E</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
### Column A: Taxing jurisdiction

<table>
<thead>
<tr>
<th>Column B Jurisdiction code</th>
<th>Column C Taxable sales and services</th>
<th>Column D Purchases subject to tax</th>
<th>Column E Tax rate</th>
<th>Column F Sales and use tax (C + D) × E</th>
</tr>
</thead>
</table>

- **Putnam County**
  - PU 3731
  - .00
  - .00
  - .00
  - 8%* 8%* 8%*

- **Rensselaer County**
  - RE 3881
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Rockland County**
  - RO 3921
  - .00
  - .00
  - .00
  - 8%* 8%* 8%*

- **St. Lawrence County**
  - ST 4091
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Saratoga County (outside the following)**
  - SA 4111
  - .00
  - .00
  - .00
  - 7% 7% 7%

- **Saratoga Springs (city)**
  - SA 4131
  - .00
  - .00
  - .00
  - 7% 7% 7%

- **Schenectady County**
  - SC 4241
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Schoharie County**
  - SC 4321
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Schuyler County**
  - SC 4411
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Seneca County**
  - SE 4511
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Steuben County**
  - ST 4691
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Suffolk County**
  - SU 4711
  - .00
  - .00
  - .00
  - 8%* 8%* 8%*

- **Sullivan County**
  - SU 4821
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Tioga County**
  - TI 4921
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Tompkins County (outside the following)**
  - TO 5081
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Ithaca (city)**
  - IT 5021
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Ulster County**
  - UL 5111
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Warren County (outside the following)**
  - WA 5281
  - .00
  - .00
  - .00
  - 7% 7% 7%

- **Glens Falls (city)**
  - GL 5211
  - .00
  - .00
  - .00
  - 7% 7% 7%

- **Washington County**
  - WA 5311
  - .00
  - .00
  - .00
  - 7% 7% 7%

- **Wayne County**
  - WA 5421
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Westchester County (outside the following)**
  - WE 5581
  - .00
  - .00
  - .00
  - 75%* 75%* 75%*

- **Mount Vernon (city)**
  - MO 5521
  - .00
  - .00
  - .00
  - 8%* 8%* 8%*

- **New Rochelle (city)**
  - NE 6861
  - .00
  - .00
  - .00
  - 8%* 8%* 8%*

- **White Plains (city)**
  - WH 6513
  - .00
  - .00
  - .00
  - 8%* 8%* 8%*

- **Yonkers (city)**
  - YO 6511
  - .00
  - .00
  - .00
  - 8%* 8%* 8%*

- **Wyoming County**
  - WY 5621
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **Yates County**
  - YA 5721
  - .00
  - .00
  - .00
  - 8% 8% 8%

- **New York City/State combined tax**
  - NE 8081
  - .00
  - .00
  - .00
  - 8%* 8%* 8%*

- **New York State/MCTD**
  - NE 8061
  - .00
  - .00
  - .00
  - 4%* 4%* 4%*

- **New York City - local tax only**
  - NE 8091
  - .00
  - .00
  - .00
  - 4% 4% 4%

- **Column subtotals from page 2, boxes 6, 7, and 8:**
  - Internal code
  - 9
  - 10
  - 11

  **Column totals:**
  - .00
  - .00

### Step 4 Calculate special taxes (see instructions)

#### Column G Taxable receipts

- **Internal code**
- **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**
- **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: Proceed to Step 6, page 4

*4% = 0.04375; 8% = 0.08375; 7% = 0.07375; 8% = 0.08625; 8% = 0.08875*
### 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, advances payments, and overpayments (box 16). Enter result in box 17.

<table>
<thead>
<tr>
<th>Box 14 amount</th>
<th>+</th>
<th>Box 15 amount</th>
<th>-</th>
<th>Box 16 amount</th>
<th>=</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td>$</td>
<td></td>
<td>$</td>
<td>17</td>
</tr>
</tbody>
</table>

### 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 + $ 
- = $ 
- Be sure to enter this amount as a positive number. 
- + 
- = $ 
- \( \times 5\% \) (credit rate) 
- = $ ** 

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

**OR**

Pay penalty and interest if you are filing late

#### 7B Penalty and interest if you are filing late

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 2/28/19.

<table>
<thead>
<tr>
<th>Amount due:</th>
<th>Taking vendor collection credit?</th>
<th>Subtract box 18 from box 17.</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount paid:</th>
<th>Enter your payment amount. This amount should match your amount due in box 20.</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

### Step 9: Sign and mail this return (see instr.)

Must be postmarked by Wednesday, March 20, 2019, to be considered filed on time. See below for complete mailing information.

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

### Where to file your return and attachments

**Web File** your return at [www.tax.ny.gov](http://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.

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**Need help?**

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