3rd Quarter

New York State and Local Quarterly Sales and Use Tax Return

September	October	November
Tax Period		
September 1, 2000 – November 30, 2000		

December 2000

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

301

20 **Due date: Wednesday, December 20, 2000**
You will be responsible for penalty and interest if your return is not postmarked by this date.

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

Place address label here

Number and street

City, state, ZIP code

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. ☐

Step 1 of 9 **Gross sales and services** — Enter total gross sales and services (to nearest dollar) in box 1 .... → 1 .00

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 *Need help?* on page 4 of this form.

Quarterly schedule	Description	Check the box for each schedule you are attaching
SCHEDULE A	Use Schedule A to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.	☐
SCHEDULE B	Use Schedule B to report tax due on **utilities (residential/nonresidential), transportation and delivery of gas and electricity, and residential energy sources and services**, including school district utility taxes.	☐
SCHEDULE FR	Use Schedule FR to report **retail sales of motor fuel or diesel motor fuel**, and fuel taken from inventory, as explained in the Schedule FR instructions.	☐
SCHEDULE H	Use Schedule H to report **sales of clothing and footwear that were eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE N	Use Schedule N to report taxes due and sales of certain **services in New York City**. Reminder: Providers of parking services must also file Schedule N-ATT (Form ST-100.5-ATT).	☐
SCHEDULE T	Use Schedule T to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, or cities.	☐

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.
See the bottom of page 4 for informational telephone numbers.

For office use only

Proceed to Step 3, page 2 ▶

Step 3 of 9 Calculate sales and use taxes

Refer to instructions (Form ST-100-I) if you have questions or need help.

Column A Taxing jurisdiction	Column B Code	Column C Taxable sales and services (to nearest dollar) +	Column D Purchases subject to tax (to nearest dollar) ×	Column E Tax rate =	Column F Sales and use tax (C + D) x E
Enter total from schedule (if any) in box 2 FR					2
Enter totals from all schedules (if any) A + B + H + N + T =		3 .00	4 .00		5
New York State only	NE 0002	.00	.00	4%	
Albany County	AL 0179	.00	.00	8%	
Allegany County	AL 0215	.00	.00	8%	
Broome County	BR 0313	.00	.00	8%	
Cattaraugus County (outside the following two cities)	CA 0499	.00	.00	8%	
Olean (city)	OL 0419	.00	.00	8%	
Salamanca (city)	SA 0429	.00	.00	8%	
Cayuga County (outside the following city)	CA 0503	.00	.00	8%	
Auburn (city)	AU 0552	.00	.00	8%	
Chautauqua County	CH 0602	.00	.00	7%	
Chemung County	CH 0793	.00	.00	7%	
Chenango County (outside the following city)	CH 0805	.00	.00	7%	
Norwich (city)	NO 0844	.00	.00	7%	
Clinton County	CL 0993	.00	.00	7%	
Columbia County	CO 1003	.00	.00	8%	
Cortland County	CO 1122	.00	.00	8%	
Delaware County	DE 1202	.00	.00	6%	
Dutchess County	DU 1303	.00	.00	7¼%	
Erie County	ER 1415	.00	.00	8%	
Essex County	ES 1502	.00	.00	7%	
Franklin County	FR 1602	.00	.00	7%	
Fulton County (outside the following two cities)	FU 1706	.00	.00	7%	
Gloversville (city)	GL 1715	.00	.00	7%	
Johnstown (city)	JO 1724	.00	.00	7%	
Genesee County	GE 1895	.00	.00	8%	
Greene County	GR 1903	.00	.00	8%	
Hamilton County	HA 2002	.00	.00	7%	
Herkimer County	HE 2104	.00	.00	8%	
Jefferson County	JE 2202	.00	.00	7%	
Lewis County	LE 2303	.00	.00	7%	
Livingston County	LI 2402	.00	.00	7%	
Madison County (outside the following city)	MA 2582	.00	.00	7%	
Oneida (city)	ON 2526	.00	.00	7%	
Monroe County	MO 2605	.00	.00	8%	
Montgomery County	MO 2793	.00	.00	7%	
Nassau County	NA 2804	.00	.00	8½%	
Niagara County	NI 2902	.00	.00	7%	
Oneida County (outside the following three cities)	ON 3003	.00	.00	8%	
Rome (city)	RO 3029	.00	.00	8%	
Sherrill (city)	SH 3045	.00	.00	8%	
Utica (city)	UT 3056	.00	.00	8%	
Onondaga County	ON 3102	.00	.00	7%	
Ontario County (outside the following two cities)	ON 3272	.00	.00	7%	
Canandaigua (city)	CA 3232	.00	.00	7%	
Geneva (city)	GE 3242	.00	.00	7%	
Orange County	OR 3303	.00	.00	7¼%	
Orleans County	OR 3473	.00	.00	8%	
Oswego County (outside the following two cities)	OS 3598	.00	.00	7%	
Fulton (city)	FU 3532	.00	.00	7%	
Oswego (city)	OS 3542	.00	.00	7%	
Column subtotals ***(also enter on page 3, boxes 10, 11, and 12):***		6 .00	7 .00		8

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services (to nearest dollar) +	Column D Purchases subject to tax (to nearest dollar) ×	Column E Tax rate =	Column F Sales and use tax (C + D) x E
Otsego County	OT 3603	.00	.00	7%	
Putnam County	PU 3714	.00	.00	7¼%	
Rensselaer County	RE 3875	.00	.00	8%	
Rockland County	RO 3904	.00	.00	7¼%	
St. Lawrence County (outside the following city)	ST 4092	.00	.00	7%	
Ogdensburg (city)	OG 4012	.00	.00	7%	
Saratoga County	SA 4103	.00	.00	7%	
Schenectady County	SC 4233	.00	.00	7½%	
Schoharie County	SC 4303	.00	.00	7%	
Schuyler County	SC 4403	.00	.00	8%	
Seneca County	SE 4512	.00	.00	7%	
Steuben County (outside the following two cities)	ST 4688	.00	.00	8%	
Hornell (city)	HO 4630	.00	.00	8%	
Corning (city)	CO 4616	.00	.00	8%	
Suffolk County	SU 4760	.00	.00	8¼%	
Sullivan County	SU 4812	.00	.00	7%	
Tioga County	TI 4903	.00	.00	7½%	
Tompkins County (outside the following city)	TO 5096	.00	.00	8%	
Ithaca (city)	IT 5013	.00	.00	8%	
Ulster County	UL 5113	.00	.00	7¾%	
Warren County (outside the following city)	WA 5292	.00	.00	7%	
Glens Falls (city)	GL 5212	.00	.00	7%	
Washington County	WA 5302	.00	.00	7%	
Wayne County	WA 5402	.00	.00	7%	
Westchester County (outside the following four cities)	WE 5503	.00	.00	6¾%	
Mount Vernon (city)	MO 5513	.00	.00	8¼%	
New Rochelle (city)	NE 6855	.00	.00	8¼%	
White Plains (city)	WH 5555	.00	.00	7¾%	
Yonkers (city)	YO 6578	.00	.00	8¼%	
Wyoming County	WY 5605	.00	.00	8%	
Yates County	YA 5702	.00	.00	7%	
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	NE 8009	.00	.00	8¼%	
New York State/MCTD (fuel, utilities, & theatrical supplies)	NE 8040	.00	.00	4¼%	
New York City — local tax only (enter box 9 amount in Step 7B)	NE 8010	9 .00	.00	4%	
New York City — local tax only (transportation and delivery of gas and electric)	NE 8012	.00	.00	3%	
Column subtotals from page 2, boxes 6, 7, and 8:		10 .00	11 .00		12
STOP If the total of box 13 + box 14 = $300,000 or more, see page 1 of instructions. **Column totals:**		13 .00	14 .00		15
Credit summary — Enter the **total** amount of credits claimed in Step 3 above, and on any attached schedules (see 12c).					.00

Step 4 of 9 Calculate special taxes	*Internal code*	Column G Taxable receipts (to nearest dollar) ×	Column H Tax rate percent =	Column J Special taxes due (G × H)
Passenger car rentals	PA 0003	.00	5%	
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00	5%	
			Total special taxes:	16

Step 5 of 9 Calculate tax credits and advance payments	*Internal code*	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Credits against sales or use tax (see 16 in instructions)		
Advance payments (made with Form ST-330)		
Unclaimed vendor collection credit (*attach Form PR-912*)	UN 7802	
Total tax credits and advance payments:		17

Proceed to Step 6, page 4 ▶

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).

Taxes due

Box 15 amount $ ________ + Box 16 amount $ ________ − Box 17 amount $ ________ = **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 December 20, 2000, **and** you pay the full amount due with the return. If you are not eligible, enter *"0"* in box 19 and go to **7D**.

7A **If you are not required to file any schedules, start at the asterisk (*) in 7B.**

Schedule B, Part 4, box 4		________
Schedule B, Part 4, box 6	+	________
Schedule H	+	________
Schedule N	+	________
Total adjustment	=	________

7B

Schedule FR, Part 3, box 7		________
* Form ST-100, Step 3, box 13	+	________
Total adjustment from **7A**	-	________
NYC local tax, Step 3, box 9	-	________
Eligible sales amount (move to 7C)	=	________

7C

Eligible sales amount from *7B* above — State tax rate — Credit rate

$ ________ **x** 4% = *(subtotal a)* $ ________

Schedule B, Part 4, box 6 from *7A* above

$ ________ **x** 3% = *(subtotal b)* $ ________

(add subtotals a and b) $ ________ **x** 3½% = $ ________ ** → **19** ________

Vendor collection credit VE 7702

****In box 19, enter the amount calculated, but not more than $150**

OR **Pay penalty and interest if you are filing late**

Penalty and interest

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 *Penalty and interest* amount in box 20. **20** ________

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-100,*** and ***third quarter***.

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.

Step 9 of 9 Sign and mail this return

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

Must be postmarked by **Wednesday, December 20, 2000,** to be considered filed on time. See below for complete mailing information.

Printed name of taxpayer ________ Title ________

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?

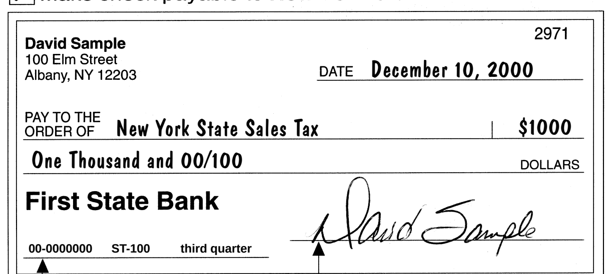
No

Address envelope to:
NYS SALES TAX PROCESSING
JAF BUILDING
PO BOX 1205
NEW YORK NY 10116-1205

Yes

Address envelope to:
NYS SALES TAX PROCESSING
RECIPROCAL TAX AGREEMENT
JAF BUILDING
PO BOX 1209
NEW YORK NY 10116-1209

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



Don't forget to write your ID#, ***ST-100,*** and ***third quarter***

Don't forget to sign your check

Need help?

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.
Tax information: 1 800 972-1233
Forms and publications: 1 800 462-8100
From outside the U.S. and outside Canada: (518) 485-6800
Fax-on-demand forms: 1 800 748-3676
Internet access: http://www.tax.state.ny.us
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 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 1 800 225-5829.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Refer to the instructions (Form ST-100-I) if you have questions or need further help.