



ST-100 Quarterly Instructions

Instructions for Form ST-100

New York State and Local Quarterly Sales and Use Tax Return

For 1st quarter tax period:

March 1, 2022, through May 31, 2022

Highlights

- **Dutchess County** – Beginning **March 1, 2022**, sales of eligible clothing and footwear costing less than \$110 in Dutchess County are exempt from the county's sales and use tax. Since these items are already exempt from New York State tax, they will be fully exempt from state and local sales and use tax.
- **City of Ogdensburg** – The city of Ogdensburg, in St. Lawrence County, has enacted a local sales and use tax effective **March 1, 2022**. The rates to charge in the county and city remain the same; this enactment only changes how transactions must be reported on sales and use tax returns. New reporting lines have been added to this quarter's returns and schedules to differentiate between transactions made within and outside the city limits.

See Locality Notice ST-22-1, *City of Ogdensburg Imposes Local Sales and Use Tax*, for more information. Sales tax rate publications are being updated to reflect this change.

- **Mandate to use Sales Tax Web File** – Sales tax vendors must Web File through their Business Online Services accounts if they are subject to the corporation tax e-file mandate **or** meet all three of the following conditions:
 - prepare tax documents themselves, without the assistance of a tax professional;
 - use a computer to prepare, document, or calculate the required filings; and
 - have broadband internet access.

Create an Online Services account by visiting our website (See *Need help?*).

- **Important reminder to file all pages of your sales tax returns:** Include all pages of all the forms you completed when you file with the Tax Department, even if you did not make entries on some of the pages.

The New York State Tax Department is dedicated to answering your questions. Call our Sales Tax Information Center for assistance. You may also visit our website for updated tax news, downloadable forms, links to related sites, and other information (see *Need help?*).



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 is **\$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 the Sales Tax Information Center immediately to change to monthly filing status and to obtain the necessary forms (see *Need help?*).

Important reminder

To file a complete return, be sure to enter:

- your sales tax identification number, name, and address on page 1 of the return;
- your identification number and name on page 1 of any schedules you may be required to file; and
- your identification number at the top of each page of the return or schedules where space is provided.

Has your address or business information changed?

If you need to update your **sales tax mailing address**, visit our website; otherwise, call the Sales Tax Information Center (see *Need help?*) or enter your correct address on Form ST-100. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete Form DTF-95, *Business Tax Account Update*. You can get these forms from our website or by phone. See *Need help?*.

No tax due?

You must file a return even if you had no taxable sales, purchases, or credits to report. Complete Step 1, and write **none** in boxes 12, 13, and 14 in Step 3 on page 3. Then go to Step 9.

There is a \$50 penalty for late filing of a no-tax-due return.

Is this your final return?

If you have permanently discontinued your business, mark an **X** in the box and complete Step 2.

Are you claiming any credits?

As a registered vendor, you can claim a credit for sales tax you overpaid, paid by mistake, or collected but then repaid to your customers. You can then apply the credit to reduce the tax you owe on your sales tax return. If you are claiming credits on this return, or on any schedules, mark an **X** in the box and enter the amount of credits claimed. You must also complete and submit Form ST-100-ATT, *Quarterly Schedule CW*.

Exceptions: This does not apply to credits reported in Step 5 of Form ST-100 (credit for prepaid tax on cigarettes or overpayment being carried forward from a prior period); credit for prepaid tax on fuel reported in Step 6 of Form ST-100.10, *Quarterly Schedule FR*; or qualified empire zone enterprise (QEZE) credits claimed on Form ST-100.1, *Quarterly Schedule W*.

You must also complete Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, and mail it to the address shown on Form AU-11-I, *Instructions for Form AU-11*, to substantiate and document your claim.

Step 1 – Return summary

Gross sales and services

In box 1, enter the total taxable, nontaxable, and exempt sales and services from your NYS business locations and from locations outside NYS delivered into the state, including those facilitated for marketplace sellers. **Exclude sales tax from this amount.** Also, **do not include sales from** Form ST-100.10.

Nontaxable sales

In box 1a, include all sales not subject to tax, whether or not an exemption document was required from the purchaser.

Example: *A grocery store sells both taxable and nontaxable items, such as canned fruit. No exemption document is required from the purchaser, since canned fruit is an exempt food item. The store would include the amount from these sales of canned fruit in this figure.*

Example: *An auto parts store sells oil filters to a repair shop. The repair shop issues Form ST-120, Resale Certificate, to the auto parts store. The auto parts store includes the amount from these sales of oil filters in this figure.*

Step 2 – Final return information

You must file a final sales tax return if you:

- cease business operations;
- sell, transfer, or assign your business; or
- change the form of your business (for example, from a sole proprietorship to a corporation). This requires registration of the new entity, in addition to filing a final return for the old entity.

After receiving your final return, we will inactivate your sales tax account. If you discontinue your business and do not file a final tax return, we may bill you for penalties for failing to file tax returns, which could lead to other collection activities.

Business sold or discontinued

If you are closing your business, mark an **X** in the box that most closely matches the reason why you are closing. If none of them are appropriate, mark an **X** in the *Other* box and enter a brief description of the reason you are filing a final return.

If you intend to sell your business or its assets, you must give the purchaser a copy of Form TP-153, *Notice to Prospective Purchasers of a Business or Business Assets*. You must also collect any sales tax due on the sale of any of your business assets and remit it with your final return.

Business form changed

If you are changing your entity type (for example, you were a sole proprietor and you are now changing to a partnership, an LLC, or you are incorporating), you must file a final return as if you were selling or transferring your business. In addition, you must apply for a new *Certificate of Authority* at least 20 days before the change in business form takes place, and file Form AU-196.10, *Notification of Sale, Transfer, or Assignment in Bulk*, with the Tax Department at least 10 days before the change takes place. **Sales tax Certificates of Authority are not transferable.**

Step 3 – Calculate sales and use taxes

If you are filing Schedule FR, enter the amount from box 18 in box 2 on page 2 of Form ST-100. If you are filing Schedule E, enter the amount from box 1 in box 2a on page 2 of Form ST-100.

If you are filing Schedule A, B, H, N, T, or W (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-100.

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 sales of residential solar energy systems equipment outside the cities of Auburn, Rome, Utica, Glens Falls, Mount Vernon, New Rochelle, White Plains, and Yonkers

Report receipts from sales and installations of qualifying residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. If a sale occurred in a jurisdiction outside the Metropolitan Commuter Transportation District (MCTD), use the *New York State only* 4% tax rate line (code NE 0021) on page 2 to claim a credit for the NYS sales tax. If a sale occurred in the MCTD, use the *New York State/MCTD* 4½% tax rate line (code NE 8061) on page 3 to claim a credit for the NYS and MCTD taxes. In claiming a credit, include the receipts from the sale as a negative number in Column C. If the overall result in Column F is a negative number, show the negative using a minus sign (-).

Do not report in this section sales and installations made in localities that have enacted a local exemption, where the sales are fully exempt from tax. Report these sales in Step 1 on page 1, as part of your gross sales.

Special reporting rules for residential sales and installations made within the cities of Auburn, Rome, Utica, Glens Falls, Mount Vernon, New Rochelle, White Plains, and Yonkers

Sales and installations of residential solar energy systems equipment in the cities listed below are subject to local tax. For these cities, report receipts from sales and installations of residential solar energy systems equipment using the blank lines at the end of Step 3. Enter the taxing jurisdiction (city), jurisdiction code, and tax rate for the jurisdiction in which each sale was made and delivered. For your return to be properly processed, at the top of page 1 of your return you must write **Solar energy exemption** and the name of the city(ies) for which you are reporting these sales.

City solar equipment	Jurisdiction code	Tax rate	City solar equipment	Jurisdiction code	Tax rate
Auburn	AU 0562	2%	Mount Vernon	MO 5520	2½%
Rome	RO 3013	1½%	New Rochelle	NE 6523	2½%
Utica	UT 3019	1½%	White Plains	WH 5563	2½%
Glens Falls	GL 5203	1½%	Yonkers	YO 6519	3%

See Publication 718-S, *Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment*, for a listing of the local jurisdictions that enacted this exemption and the rates in effect in those localities that did not enact the exemption.

Reporting sales of commercial solar energy systems equipment outside the cities of Ithaca, Mount Vernon, New Rochelle, White Plains, and Yonkers

Sales and installations of qualifying commercial solar energy systems equipment are exempt from the NYS, MCTD, and some local taxes. Report receipts from sales and installations of qualifying commercial solar energy systems equipment as instructed above for residential sales and installations outside the specified cities.

Special reporting rules for commercial sales and installations made within the cities of Ithaca, Mount Vernon, New Rochelle, White Plains, and Yonkers

Sales and installations of commercial solar energy systems equipment in the cities listed below are subject to local tax. For these cities, report receipts from sales and installations of commercial solar energy systems equipment using the blank lines at the end of Step 3. Enter the taxing jurisdiction (city), jurisdiction code, and tax rate for the jurisdiction in which each sale was made and delivered. For your return to be properly processed, at the top of page 1 of your return you must write **Solar energy exemption** and the name of the city(ies) for which you are reporting these sales.

City solar equipment	Jurisdiction code	Tax rate	City solar equipment	Jurisdiction code	Tax rate
Ithaca	IT 5001	1½%	White Plains	WH 5563	2½%
Mount Vernon	MO 5520	2½%	Yonkers	YO 6519	3%
New Rochelle	NE 6523	2½%			

See Publication 718-CS, *Local Sales and Use Tax Rates on Sales and Installations of Commercial Solar Energy Systems Equipment*, for a listing of the local jurisdictions that enacted this exemption and the rates in effect in those localities that did not enact the exemption.

Reporting sales of electricity under solar power purchase agreements

Report receipts from sales of electricity generated by residential or commercial (nonresidential) solar energy systems equipment and sold under a written solar power purchase agreement on Form ST-100.3, *Quarterly Schedule B*.

Reporting sales of commercial fuel cell systems equipment and services to such equipment

Report receipts from sales of commercial fuel cell systems equipment, and installation and maintenance services to such equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. If a sale occurred in a jurisdiction outside the MCTD, use the New York State only 4% tax rate line (code NE 0021) on page 2 to claim a credit for the NYS sales tax. If a sale occurred in the MCTD, use the New York State/MCTD 4½% tax rate line (code NE 8061) on page 3 to claim a credit for the NYS and MCTD taxes. In claiming a credit, include the receipts from the sale as a negative number in Column C. If the overall result in Column F is a negative number, show the negative using a minus sign (-).

Sales are exempt from local sales and use taxes only if the jurisdiction imposing the tax elects to provide this exemption. See Publication 718-FC, *Local Sales and Use Tax Rates on Commercial Fuel Cell Systems Equipment, Electricity, and Hydrogen*, for more information.

Reporting sales of nonresidential electricity and hydrogen from commercial fuel cell systems equipment

Report receipts from sales of electricity and hydrogen from commercial fuel cell systems equipment on Form ST-100.3, *Quarterly Schedule B*.

Column C – Taxable sales and services

Report taxable sales for each jurisdiction in NYS 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 must be taken on the appropriate line in Step 3. If the result is a negative number, show the negative using a minus sign (-). 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 canceled sales, returned merchandise, and bad debts.
- Tax paid on construction materials resold or incorporated into realty in another jurisdiction.
- Tax paid by a veterinarian on drugs and medicines used in certain veterinary services.

Column D – Purchases subject to tax

- Purchases outside NYS: Report the full amount of purchases made outside NYS of tangible personal property and services used in your business in NYS on which no NYS tax was paid.
- Purchases in NYS 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 on the jurisdiction line where you originally paid the tax.

Do not include in Column D purchases of property or services purchased for resale or which are exempt, or taxable sales and services reported in Column C.

Column E – Tax rate

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

Column F – Sales and use tax

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. $(C + D) \times E = F$.

This result may be a net credit, which you should show the negative using a minus sign (-). **Note:** Any net credits should be subtracted when totaling the column.

Note: You must remit with your return any amount collected as tax even if the amount collected is in excess of the actual tax due.

Column totals

- On page 2, separately subtotal Column 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 9, 10, and 11, respectively.
- On page 3, separately total Column C (box 12), Column D (box 13), and Column F (box 14). Include the column subtotals from page 2 (entered in boxes 9, 10, and 11) when totaling each column. Enter the box 14 amount in Step 6.

Step 4 – Calculate special taxes

Enter taxable receipts from sales or uses of passenger car rentals, of information and entertainment services furnished via telephony and telegraphy, and of vapor products on the appropriate lines in Column G. Multiply the taxable receipts (Column G) of passenger car rentals outside the MCTD by the tax rate indicated. Enter the resulting tax in Column J. Multiply the taxable receipts (Column G) of passenger car rentals within the MCTD by the tax rate indicated. Enter the resulting tax in Column J. Multiply the taxable receipts (Column G) of information and entertainment services furnished via telephony and telegraphy by the tax rate indicated. Enter the resulting tax in Column J. Multiply the taxable receipts (Column G) of vapor products by the tax rate indicated. Enter the resulting tax in Column J.

Total special taxes

Add the four lines in Column J and enter the total in box 15. Also enter the box 15 amount in Step 6.

Step 5 – Other tax credits and advance payments

Credit for prepaid sales tax on cigarettes

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

Overpayment being carried forward from a prior period

If you had a negative balance due on a return that you filed for a prior period and submitted a Form AU-11 that has already been approved, enter the amount that you would like to claim as a credit on this return.

Advance payments

Enter the total amount of any advance payments that were reported on and paid with Form ST-330, *Sales Tax Record of Advance Payment*.

Total tax credits, advance payments, and overpayments

Add Column K and enter the total in box 16. Also enter the box 16 amount in Step 6.

Step 6 – Calculate taxes due

Enter the amounts from box 14, *Sales and use tax*; box 15, *Total special taxes*; and box 16, *Total tax credits, advance payments, and overpayments* in the appropriate spaces. Add boxes 14 and 15, and subtract box 16. Enter the result in box 17.

Step 7 – Calculate vendor collection credit or penalty and interest

Vendor collection credit

The Tax Law provides you with a credit equal to 5% of the taxes and fees reported on your return. The paper carryout bag reduction fee is not included when calculating the vendor collection credit. The maximum vendor collection credit you can claim on your return is \$200.

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 18 and go to Step 7B.

If you qualify, calculate your vendor collection credit in Step 7A. If the result is less than \$200, enter the result in box 18. If the result is equal to or more than \$200, enter only \$200 in box 18.

To calculate your vendor collection credit, enter the box 14 amount on line 1. If you file Schedule E, subtract the amount on line 2 from the amount on line 1. Enter the total on line 3. Enter the box 15 amount on line 4. Add lines 3 and 4 and enter the amount on line 5. If you file Schedule FR, enter the amount from Step 6, box 17 of that form (be sure to enter this amount as a positive number) on line 6. Add lines 5 and 6, enter the amount on line 7. Multiply the result by the credit rate. If the credit amount is less than \$200, enter the amount of the credit in box 18. If the credit amount is equal to or more than \$200, enter \$200 in box 18.

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 in box 17, *Taxes due*.

The minimum penalty for late filing is \$50. For penalty information, see *Penalty computation*. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

You can estimate your penalty and interest by using our online *Penalty and interest calculator*, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?*). Enter this amount in box 19.

Penalty computation

- For failure to file a return on time with **no tax due**, the penalty is \$50.
- For failure to file a return on time **with tax due**, the penalty is:
 - For 1-60 days late**, 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than \$50.
 - For 61 or more days late**, the greater of:
 - 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.3); or
 - the lesser of \$100 or 100% (1.0) of the tax due, but not less than \$50.
- For failure to pay tax, even though the return is filed on time, the penalty is 10% (.1) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.3).

Step 8 – Calculate total amount due

If you were eligible for and claimed the vendor collection credit in Step 7, subtract the box 18 credit amount from box 17 (*Taxes due*) and enter the result in box 20.

If you are filing late and you entered penalty and interest in box 19, add box 19 to box 17 (*Taxes due*) and enter the result in box 20.

If you are not claiming the vendor collection credit and not entering penalty and interest, enter the box 17 amount as your *Total amount due* in box 20.

Amount paid

Enter in box 21 the amount being paid with this return, which should match the amount due in box 20. Penalty and interest will be due if the total amount due is not paid.

Payment information

Make your check or money order for the *Total amount due* payable in U.S. funds to **New York State Sales Tax**.

On your check or money order, write your sales tax identification number, **ST-100**, and **5/31/22**. Enclose your payment with Form ST-100 to ensure that your payment is properly credited to your account.

If your payment is returned by a bank, the Tax Department is allowed by law to charge a \$50 fee for nonpayment. However, if the payment is returned as a result of an error by the bank or department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

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

To apply for a refund, file Form AU-11, unless the overpayment is for prepaid sales tax on motor fuel or diesel motor fuel.

If the overpayment amount is a credit for prepaid sales tax on motor fuel or diesel motor fuel sold at retail, you must file:

- 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 at Retail Service Stations*;
- Form FT-1007, *Application for Refund of Prepaid Sales Tax on Highway Diesel Motor Fuel Sold at Retail Service Stations*; or
- 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; AU-12; FT-949 or FT-950; FT-1007 or FT-1010) **to your return**. You **must** file the application **separately** and mail it to the address shown on that form.

Step 9 – Sign and mail this return

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this sales tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also, enter the designee's name, phone number, email address, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department.

If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this return. You may designate the same representative, or another representative, on future returns.

Signatures required

- **Web File** – Your return will be considered electronically signed once the Web File process has been completed.
- **Paper return** (if you are not required to Web File) – If you are a sole proprietor, you must sign the return and include your title, email address, 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 include their title, email address, 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 include their preparer identification number, address, and telephone number.

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

Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your SSN.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

Where to file your return and attachments

If you are not required to Web File, see page 4 of Form ST-100 to determine where to send your completed return, attachments, and payment.

Need help?

Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD: Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.