

# New York State and Local Sales and Use Tax Return



**488 Quarterly**

Use this form to report only transactions for the period  
**March 1, 1988 — May 31, 1988**

Use labeled form and return envelope for filing your return

If there have been any changes in your business' name, ID number, mailing address or business address, telephone number or owner/officer/responsible person information, you must follow the instructions on page 3 of Form ST-100-I, *Instructions for Form ST-100 (Quarterly Return)*. If no Form ST-100-I is enclosed, call 1 800 462-8100 (from out of state (518) 438-1073) to request Form DTF-95, *Change of Business Information*.

Type of business	If you are reporting sales tax on this return for more than one business location, check here. <input type="checkbox"/>
If business has been discontinued, check here and attach Certificate of Authority with back completed. Then continue with instructions below, and complete the sections that apply to you. <span style="float:right;"><b>Final Return</b> <input type="checkbox"/></span>	
If you had no taxable sales and made no purchases subject to use tax you must: <span style="float:right;"><input type="checkbox"/></span>	
<ul style="list-style-type: none"> <li>• Enter "none" in this box.....</li> <li>• Enter your gross sales in Box A below and enter "none" in Boxes B, C and D.</li> <li>• Sign and date this return and mail it in the enclosed envelope.</li> </ul>	
This Return Must Be Filed Whether or Not There is Tax Due	

**Complete Page 2 of this form before making entries below**

Summary Of Business Activity	A Gross Sales and Services <i>(to nearest dollar)</i>	B Taxable Sales and Services <i>(to nearest dollar)</i>	C Purchases Subject to Use Tax <i>(to nearest dollar)</i>	D Total credits claimed on Page 2 or Attached Schedules <i>(dollars and cents)</i>

If the total taxable sales and services and purchases subject to use tax reported on this return and all required schedules is \$300,000 or more or if you are a distributor as defined under Article 12-A, selling automotive fuel (motor fuel and/or diesel motor fuel), and you sold 100,000 gallons or more in any one of the previous four quarters, you are required to file returns monthly. Contact the Sales Tax Processing Unit (1 518 485-7471) **immediately** for further information.

1. Sales and use taxes ( total of column (e) Page 2 and totals from Schedules A, B, E, N, R and U, if filed )	1	\$	
2a. Credits not claimed on Page 2 (attachments required)	2a	\$	
2b. Advance Payments (attach Form ST-330)	2b	\$	
2c. Total of lines 2a and 2b	2c		
3. Sales and use taxes due (line 1 less line 2c)	3	\$	
4. Late filing charge (Penalty — See Page 3 for Penalty Computation Instructions. Interest — rate pursuant to Part 603 of the Tax Regulations. )	4		
5. Amount due — including late filing charge (line 3 plus line 4)	5	\$	

<ul style="list-style-type: none"> <li>• Attach check or money order for the amount on line 5 payable to "New York State Sales Tax."</li> <li>• Mail your return in the enclosed envelope to applicable P.O. Box on or before <b>June 20, 1988</b>.</li> </ul>		<b>For office use only</b>
Signature of vendor	Telephone number	
Title	Date	
Signature of preparer, if other than vendor	Telephone number	
Preparer's address	Date	

**Did you complete Page Two of this form?**

## ST-100 (3/88)

Taxing Jurisdiction (a)	% Rate (b)	Taxable Sales and Services (to nearest dollar) (c)	Purchases Subject to Use Tax (to nearest dollar) (d)	Sales and Use Taxes $b \times (c + d)$ (dollars and cents) (e)	Code
<b>New York State Only</b>	<b>4</b>				<b>0002</b>
Albany	7				0172
Allegany	8				0215
Broome	7				0312
Cattaraugus - except	8				0499
Olean (city)	8				0419
Salamanca (city)	8				0429
Cayuga	7				0502
Chautauqua	7				0602
Chemung - except	7				0792
Elmira (city)	7				0712
Chenango	6				0802
Clinton - except	7				0992
Plattsburgh (city)	7				0912
Columbia	7				1008
Cortland	7				1102
Dutchess - except	5¼				1309
Poughkeepsie (city)	7¼				1339
Erie	8				1415
Essex	7				1502
Franklin	7				1602
Fulton (county) - except	7				1706
Gloversville (city)	7				1715
Johnstown (city)	7				1724
Genesee - except	7				1892
Batavia (city)	7				1822
Greene	7				1912
Hamilton	7				2002
Herkimer	7				2100
Jefferson	7				2202
Lewis	7				2303
Livingston	7				2402
Madison - except	7				2582
Oneida (city)	7				2526
Monroe	7				2602
Montgomery - except	7				2792
Amsterdam (city)	7				2712
Nassau	8				2803
Niagara	7				2902
Oneida - except	7				3002
Rome (city)	7				3038
Sherrill (city)	7				3048
Utica (city)	7				3055
Onondaga	7				3102
Ontario - except	7				3272
Canandaigua (city)	7				3232
Geneva (city)	7				3242
Orange	6¼				3324
Orleans	7				3472



**PENALTY COMPUTATION**

- A. For failure to file a return on time, even if no tax is due, the penalty is \$50.00.
- B. For failure to file a return on time with tax due, if the return is:
  - 1-60 days late, the penalty is 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, but in no instance less than \$50.00, or
  - 61 or more days late, the penalty is the greatest of the following:
    - i) 10% of the tax due for the first month plus 1% of the tax due for each month thereafter not to exceed 30% or
    - ii) the lesser of \$100.00 or 100% of the tax due, or
    - iii) \$50.00

**RETURN ADDRESSES**

If you are participating in the New York/New Jersey Reciprocal Tax Agreement, attach Schedule NJ to your return			<b>MAIL RETURN TO:</b> P.O. Box 688 Albany, NY 12201
If you are NOT participating in the New York/New Jersey Reciprocal Tax Agreement and your place of business is located in the county of:			<b>MAIL RETURN TO:</b>
ALBANY BROOME CHEMUNG CHENANGO CLINTON COLUMBIA DELAWARE DUTCHESS ESSEX FRANKLIN	FULTON GREENE HAMILTON HERKIMER JEFFERSON LEWIS MONTGOMERY ONEIDA OTSEGO RENSSELAER	SARATOGA SCHENECTADY SCHOHARIE SCHUYLER STEUBEN ST. LAWRENCE TIOGA TOMPKINS ULSTER WARREN WASHINGTON	P. O. Box 192 Albany, NY 12201
BRONX ORANGE	PUTNAM ROCKLAND	SULLIVAN WESTCHESTER	All filers in these counties except Schedule R filers (motor fuel retailers):  P.O. Box 3000 White Plains, NY 10602  Schedule R filers in these counties must mail this return to:  P.O. Box 192 Albany, NY 12201
NEW YORK COUNTY with ZIP CODES 10001-10019 RICHMOND			P. O. Box 2058 Church Street Station New York, NY 10008
KINGS NEW YORK COUNTY with ZIP CODES 10020-10040 QUEENS			G. P. O. Box 5464 New York, NY 10087
NASSAU	SUFFOLK		P. O. Box 1866 Hicksville, NY 11802
CAYUGA CORTLAND LIVINGSTON MADISON	MONROE ONONDAGA ONTARIO ORLEANS	OSWEGO SENECA WAYNE YATES	P. O. Box 4777 Syracuse, NY 13221
ALLEGANY CATTARAUGUS	CHAUTAUQUA ERIE	GENESEE NIAGARA WYOMING	All filers in these counties except Schedule R filers (motor fuel retailers):  P. O. Box 194 Buffalo, NY 14240  Schedule R filers in these counties must mail this return to:  P. O. Box 4777 Syracuse, NY 13221
If you are a vendor located out-of-state			<b>MAIL RETURN TO:</b> P. O. Box 192 Albany, NY 12201

**PHONE**

**For forms or publications**

from within New York State, call toll free  
 from outside New York State, call

1 800 462-8100  
 1 518 438-1073

**For information**

from within New York State, call toll free  
 from outside New York State, call

1 800 CALL TAX (1 800 225-5829)  
 1 518 438-8581

**IF YOU NEED HELP...**

**WRITE**

If you need to write, address your letter to:

New York State Tax Department  
 Taxpayer Assistance Bureau  
 W. A. Harriman Campus  
 Albany, New York 12227

Telephone assistance is available from 8 a.m. to 5 p.m. Monday through Friday.