



# New York State and Local Sales and Use Tax Return

# ST-100

(6/90)

191

Quarterly

Sales tax vendor identification number	Business telephone number ( )
Legal name	
DBA	
Street	
City, state, ZIP code	

### Change of Business Information

If you have changed your business location and have not previously notified us, check here.  Enter this new address in the space next to your preprinted address. You must report this, or any other change (name, identification number, mailing address or owner/officer/responsible person information) on either DTF-95.1, found on ST-100 Instructions, or by calling 1 800 462-8100 (from out of state, (518) 438-1073) to request Form DTF-95, *Change of Business Information*.

Use labeled form and return envelope for filing your return.

Use this form to report only transactions for the period **June 1, 1990 — August 31, 1990**

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.	Final Return <input type="checkbox"/>
If you had no taxable sales and made no purchases subject to use tax you must: — Enter "none" in this box. — Enter your gross sales in Box A below and enter "none" in Boxes B, C and D. — Sign and date this return and mail it in the enclosed envelope.	<input type="checkbox"/>

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	B	C	D
	Gross Sales and Services (to nearest dollar)	Taxable Sales and Services (to nearest dollar)	Purchases Subject to Use Tax (to nearest dollar)	Total credits claimed on Page 2 or Attached Schedules (dollars and cents)

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 Taxpayer Assistance Bureau immediately for further information. Call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829); from areas outside New York State, call (518) 438-8581.

1	Sales and use taxes and special taxes (total of column (e), line C, Page 2 and totals from Schedules A, B, FR, N and U, if filed)	1	\$	
2a	Credits not claimed on Page 2 (attachments required)	2a	\$	
2b	Advance Payments (attach Form SF-330)	2b	\$	
2c	Total of lines 2a and 2b	2c		
3	Sales and use taxes and special taxes due (line 1 less line 2c)	3	\$	
4	Late filing charge (penalty — see Page 3 for Penalty Computation Instructions; interest — rate pursuant to Section 1142 of the Tax Law)	4		
5	Amount due — including late filing charge (line 3 plus line 4)	5	\$	

- Attach check or money order for the amount on line 5 payable to "New York State Sales Tax."
- Include on the check or money order your identification number, this form number and the period you are reporting.
- Mail your return in the enclosed envelope to applicable P.O. Box on or before **September 20, 1990**.

For office use only

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 (6/90)**

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>
<b>Albany</b>	<b>7</b>				<b>0172</b>
<b>Allegany</b>	<b>8</b>				<b>0215</b>
<b>Broome</b>	<b>7</b>				<b>0312</b>
<b>Cattaraugus - except</b>	<b>8</b>				<b>0499</b>
<b>Olean (city)</b>	<b>8</b>				<b>0419</b>
<b>Salamanca (city)</b>	<b>8</b>				<b>0429</b>
<b>Cayuga</b>	<b>7</b>				<b>0502</b>
<b>Chautauqua</b>	<b>7</b>				<b>0602</b>
<b>Chemung - except</b>	<b>7</b>				<b>0792</b>
<b>Elmira (city)</b>	<b>7</b>				<b>0712</b>
<b>Chenango - except</b>	<b>6</b>				<b>0803</b>
<b>Norwich (city)</b>	<b>7</b>				<b>0844</b>
<b>Clinton - except</b>	<b>7</b>				<b>0992</b>
<b>Plattsburgh (city)</b>	<b>7</b>				<b>0912</b>
<b>Columbia</b>	<b>7</b>				<b>1008</b>
<b>Cortland</b>	<b>7</b>				<b>1102</b>
<b>Dutchess</b>	<b>7 1/4</b>				<b>1303</b>
<b>Erie</b>	<b>9</b>				<b>1415</b>
<b>Essex</b>	<b>7</b>				<b>1502</b>
<b>Franklin</b>	<b>7</b>				<b>1602</b>
<b>Fulton (county) - except</b>	<b>7</b>				<b>1706</b>
<b>Gloversville (city)</b>	<b>7</b>				<b>1715</b>
<b>Johnstown (city)</b>	<b>7</b>				<b>1724</b>
<b>Genesee - except</b>	<b>7</b>				<b>1892</b>
<b>Batavia (city)</b>	<b>7</b>				<b>1822</b>
<b>Greene</b>	<b>7</b>				<b>1912</b>
<b>Hamilton</b>	<b>7</b>				<b>2002</b>
<b>Herkimer</b>	<b>7</b>				<b>2100</b>
<b>Jefferson</b>	<b>7</b>				<b>2202</b>
<b>Lewis</b>	<b>7</b>				<b>2303</b>
<b>Livingston</b>	<b>7</b>				<b>2402</b>
<b>Madison - except</b>	<b>7</b>				<b>2582</b>
<b>Oneida (city)</b>	<b>7</b>				<b>2526</b>
<b>Monroe</b>	<b>7</b>				<b>2602</b>
<b>Montgomery - except</b>	<b>7</b>				<b>2792</b>
<b>Amsterdam (city)</b>	<b>7</b>				<b>2712</b>
<b>Nassau</b>	<b>8</b>				<b>2803</b>
<b>Niagara</b>	<b>7</b>				<b>2902</b>
<b>Oneida - except</b>	<b>7</b>				<b>3002</b>
<b>Rome (city)</b>	<b>7</b>				<b>3038</b>
<b>Sherrill (city)</b>	<b>7</b>				<b>3048</b>
<b>Utica (city)</b>	<b>7</b>				<b>3055</b>
<b>Onondaga</b>	<b>7</b>				<b>3102</b>
<b>Ontario - except</b>	<b>7</b>				<b>3272</b>
<b>Canandaigua (city)</b>	<b>7</b>				<b>3232</b>
<b>Geneva (city)</b>	<b>7</b>				<b>3242</b>
<b>Orange</b>	<b>6 1/4</b>				<b>3324</b>
<b>Orleans</b>	<b>7</b>				<b>3472</b>



**Penalty Computation**

- A. For failure to file a return on time, with no tax due, the penalty is \$50.00.
- B. For failure to file a return on time with tax due, the penalty is:  
 1-60 days late, 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, 61 or more days late, 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**

<p><b>If you are NOT participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and your place of business is located in the county of:</b></p>			<p><b>Mail return to:</b></p>
Albany Broome Chemung Chenango Clinton Columbia Delaware Dutchess Essex Franklin Fulton Greene	Hamilton Herkimer Jefferson Lewis Montgomery Oneida * Orange Otsego * Putnam Rensselaer * Rockland Saratoga	Schenectady Schoharie Schuyler Steuben St. Lawrence * Sullivan Tioga Tompkins Ulster Warren Washington	P. O. Box 192 Albany, NY 12201-0192
New York County with ZIP codes 10001-10019 RICHMOND			P. O. Box 2058 Church Street Station New York, NY 10008-2058
* Bronx Kings New York County with ZIP codes 10020-10285		* Queens * Westchester	G. P. O. Box 5464 New York, NY 10087-5464
Nassau Suffolk			P. O. Box 1866 Hicksville, NY 11802-1866
Cayuga Cortland Livingston Madison	Monroe Onondaga Ontario Orleans	Oswego Seneca Wayne Yates	P. O. Box 4777 Syracuse, NY 13221-4777
Allegany Cattaraugus	Chautauqua Erie	Genesee Niagara Wyoming	All filers in these counties except Schedule FR filers (motor fuel and diesel motor fuel retailers): P. O. Box 194 Buffalo, NY 14240-0194  Schedule FR filers in these counties must mail this return to: P. O. Box 4777 Syracuse, NY 13221-4777
If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or both, attach the appropriate schedule(s) to your return			Mail return to: P. O. Box 688 Albany, NY 12201-0688
If you are a vendor located out-of-state			Mail return to: P. O. Box 192 Albany, NY 12201-0192

**\* Effective December 1, 1989 businesses located in counties marked with an asterisk (\*) must mail their returns, whether for the current or any prior period, to the new address indicated.**

**If Your Need Help...**

**Phone**

For forms or publications  
 from within New York State, call toll free 1 800 462-6100  
 from outside New York State, call (518) 438-1073

For information  
 from within New York State, call toll free 1 800 CALL TAX (1 800 225-5829)  
 from outside New York State, call (518) 438-8561

**Write**

If you need to write, address your letter to:  
 NYS 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.**