1st Quarter

New York State and Local
Quarterly Sales and Use Tax Return

March	April	May

Tax period
March 1, 2003 – May 31, 2003

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

Number and street

City, state, ZIP code

June 2003

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					

104

20 **Due date: Friday, June 20, 2003**
You will be responsible for penalty and interest if your return is not postmarked by this date.

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 ❶ 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 ❷ 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 ❸ in instructions. ☐

Step 1 of 9   Gross sales and services

Enter total **gross sales and services** in box 1 .... ➡   **1** .00

Do not include sales tax in the gross sales and services amount. See ❹ 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 Form ST-100.2, *Quarterly Schedule A,* to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy **in Nassau or Niagara County,** as well as admissions, club dues, and cabaret charges in Niagara County.	☐
SCHEDULE B	Use Form ST-100.3, *Quarterly 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. Reminder: Use Form ST-100.3-ATT, *Quarterly Schedule B-ATT,* to report sales of nonresidential utility services made to QEZEs.	☐
SCHEDULE FR	Use Form ST-100.10, *Quarterly Schedule FR,* to report **retail sales of motor fuel or diesel motor fuel,** and fuel taken from inventory, as explained in the schedule's instructions.	☐
SCHEDULE H	Use Form ST-100.7, *Quarterly Schedule H,* to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE N	Use Form ST-100.5, *Quarterly Schedule N,* to report taxes due and sales of certain **services in New York City**. Reminder: Use Form ST-100.5-ATT, *Quarterly Schedule N-ATT,* if you are a provider of parking services in New York City.	☐
SCHEDULE Q	Use Form ST-100.9, *Quarterly Schedule Q,* to report **sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption** from New York State and some local sales and use tax.	☐
SCHEDULE T	Use Form ST-100.8, *Quarterly Schedule T,* to report taxes due on **telephone services, telephone answering services, and telegraph services** imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, *Quarterly Schedule T-ATT,* to report sales of these services made to QEZEs.	☐

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see ❺ 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.

For office use only

Proceed to Step 3, page 2 ▶

Step 3 of 9		Column C Taxable sales and services	+	Column D Purchases subject to tax	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × E

Step 3 of 9   Calculate sales and use taxes
Refer to instructions (Form ST-100-I) if you have questions or need help.

Enter total from Form ST-100.10 (if any) in box 2 FR   **2**

Enter totals (if any) from: A + B + B-ATT + H + N + Q + T + T-ATT =   **3** | **4** .00 | **5**
.00

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C	Column D	Column E	Column F
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)	CA 0499	.00	.00	8%	
Olean (city)	OL 0419	.00	.00	8%	
Salamanca (city)	SA 0429	.00	.00	8%	
Cayuga County (outside the following)	CA 0503	.00	.00	8%	
Auburn (city)	AU 0552	.00	.00	8%	
Chautauqua County	CH 0602	.00	.00	7%	
Chemung County	CH 0708	.00	.00	8%	
Chenango County (outside the following)	CH 0820	.00	.00	8%	
Norwich (city)	NO 0849	.00	.00	8%	
Clinton County	CL 0993	.00	.00	7%	
Columbia County	CO 1003	.00	.00	8%	
Cortland County	CO 1122	.00	.00	8%	
Delaware County	DE 1205	.00	.00	7%	
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)	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)	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 2972	.00	.00	8%	
Oneida County (outside the following)	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)	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)	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	+	Column D Purchases subject to tax	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × 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 3915	.00		.00		7⅞%		
St. Lawrence County	ST 4087	.00		.00		7%		
Saratoga County (outside the following)	SA 4133	.00		.00		7%		
Saratoga Springs (city)	SA 4124	.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 4518	.00		.00		8%		
Steuben County (outside the following)	ST 4688	.00		.00		8%		
Corning (city)	CO 4616	.00		.00		8%		
Hornell (city)	HO 4630	.00		.00		8%		
Suffolk County	SU 4766	.00		.00		8½%		
Sullivan County	SU 4812	.00		.00		7%		
Tioga County	TI 4903	.00		.00		7½%		
Tompkins County (outside the following)	TO 5096	.00		.00		8%		
Ithaca (city)	IT 5013	.00		.00		8%		
Ulster County	UL 5130	.00		.00		8%		
Warren County (outside the following)	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)	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)]

	Column B	Column C		Column D		Column E		Column F
New York City/State combined tax	NE 8009	.00		.00		8¼%		
New York State/MCTD (fuel and utilities)	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 electricity) (enter box 9a amount in Step 7B)	NE 8016	**9a** .00		.00		1%		

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 **12** c).

Step 4 of 9   Calculate special taxes

	Internal code	Column G Taxable receipts	×	Column H Tax rate	=	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)	C	
Advance payments (made with Form ST-330)	A	
Unclaimed vendor collection credit (attach Form TR-912; formerly 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 **June 20, 2003, 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 B-ATT **+** _____
Schedule H **+** _____
Schedule N **+** _____
Schedule Q **+** _____
Schedule T-ATT **+** _____
Total adjustment **=** _____

7B Schedule FR, Part 3, box 7   _____
*Form ST-100, page 3, box 13 **+** _____
Total adjustment from **7A** **−** _____
Form ST-100, page 3, box 9 **−** _____
Form ST-100, page 3, box 9a **−** _____
Eligible sales amount *(move to 7C)* **=** _____

7C
Eligible sales amount from **7B** above   State tax rate
$ _____ **×** **4%** = *(subtotal a)* $ _____
Schedule B, Part 4, box 6 from **7A** above
$ _____ **×** **1%** = *(subtotal b)* $ _____
(add subtotals a and b) $ _____   Credit rate   **×** **3½%** = $ _____ ****** →

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

Vendor collection credit VE 7702

19

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

Penalty and interest

20

7D Penalty and interest are calculated on the amount in box 18, *Taxes due*. See **22** on page 3 in the instructions.

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 sales tax ID#, ***ST-100***, and ***5/31/03***.

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 **Friday, June 20, 2003,** to be considered filed on time. See below for complete mailing information.

New: Please enter code below *(see instructions)*.

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 (____) _____

North American Industry Classification System (NAICS)

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.***

David Sample
100 Elm Street
Albany, NY 12203
2971
DATE June 10, 2003
PAY TO THE ORDER OF New York State Sales Tax $ 1,050.32
One Thousand fifty and 32/100 DOLLARS
First State Bank
00-0000000   ST-100   5/31/03

Don't forget to write your sales tax ID#, ***ST-100,*** and ***5/31/03***
Don't forget to sign your check

☎ Need help?

Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.
Business 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
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time)

Internet access: www.tax.state.ny.us

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 Contact Center, W A Harriman Campus, Albany NY 12227.

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