



New York State and Local Quarterly Sales and Use Tax Credit Worksheet

File as an attachment to Form ST-100



For 4th quarter tax period: December 1, 2019, through February 29, 2020

Due date: Friday, March 20, 2020

Include with Form ST-100

420

Sales tax identification number | Legal name (Print ID number and name as shown on Form ST-100 or Certificate of Authority)

If you claimed credits against your taxable sales or purchases subject to tax on the jurisdiction lines in Step 3 of Form ST-100, New York State and Local Quarterly Sales and Use Tax Return, or on schedule(s) A, B, N, H, or T, you must complete and submit this worksheet to provide information regarding the types of credits you claimed.

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.

Note: 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.

Credit summary - Enter the total amount of taxable receipts (for all jurisdictions). These are the amounts you used to reduce your taxable sales or purchases subject to tax when calculating the tax due for each jurisdiction.

Resale

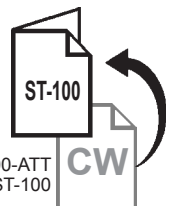
Table with 2 columns: Description and Amount. Rows include Tangible personal property, Utilities, Hotel occupancy, and Subtotal.

Contractors - material incorporated into real property

Table with 2 columns: Description and Amount. Rows include Real property located outside New York State, Real property located in an empire zone, Real property owned by an exempt organization, The materials remained tangible personal property after installation, The materials were transferred to your customer in a taxable repair, maintenance, or installation service, and Subtotal.

Other types of credits

Table with 2 columns: Description and Amount. Rows include Bad debt under Tax Law section 1132(e), Refund issued to a customer for sale reported in a prior period, Materials stored in bulk or fabricated in New York State, which were then shipped outside New York State for use outside New York State, Utilities used directly and exclusively in manufacturing, Other (explain), Subtotal, and Total credits.



Insert Form ST-100-ATT inside Form ST-100



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