4th Quarter

New York State and Local Quarterly Sales and Use Tax Return

Tax period
December 1, 2012 – February 28, 2013

Due: Wednesday, March 20, 2013

Sales tax identification number ▶ | | | | | | | | | | | | | |

Legal name *(Print ID number and legal name as it appears on the Certificate of Authority)*

DBA (doing business as) name

Number and street

City, state, ZIP code

Mandate to use Sales Tax Web File
Most filers fall under this requirement; see Form ST-100-I (instructions).

Has your address or business information changed?
Mark an *X* in the box if the address listed is new or has changed *(see* ❶ *in instr.)*.... ☐

413

Income reporting information

If a different entity files the corporation tax, partnership, or personal income tax return to report income from this business, enter that entity's federal employer identification number (EIN) or social security number (SSN). Leave this field blank if the same entity files this sales tax return and reports the income from the business or if you aren't required to file income tax returns (for example, NYS governmental entities). ....

No tax due? — If you have no taxable sales, taxable purchases, or credits to report for this period, complete Step 1 below; enter *none* in boxes 12, 13, and 14, and complete Step 9.

ID number

Is this your final return? — If you sell or discontinue your business, or change the form of your business, you are required to file a final return with the applicable information completed in Step 2 below. You must file your final return within 20 days of the last day of business or change in status. The return should include the tax due from business operations to the last day of business, as well as any tax collected on assets that you sell. Mark an *X* in the box if this is your final return. .... ☐

Are you claiming any credits in Step 3 on this return or any schedules? *(Mark an X in the box.)* .... ☐

If *Yes*, enter the total amounts of credits claimed and complete Form ST-100-ATT *(see* ❺ *in instructions)* ...... |_____.00

Step 1 of 9 Return summary

Enter the information requested from your return in lines 1, 1a, and 1b.

1 Gross sales and services ....

1 |_____.00

1a Nontaxable sales ....

1a |_____.00

1b Gross credit card and debit card deposits *(optional; see* ❻ *in instructions)* ....

1b |_____.00

Step 2 of 9 Final return information

A ☐ **Business sold or discontinued**

Mark an *X* in the appropriate box if your business has been sold or discontinued.

Sold ☐   Insolvent ☐   Owner deceased ☐   Dissolved ☐   Other ☐ _____

Note: If you intend to sell your business or any of your business assets, including tangible, intangible, or real property, other than in the ordinary course of business, you must give each prospective purchaser a copy of Form TP-153, *Notice to Prospective Purchasers of a Business or Business Assets.* You must also provide us with the following information:

| Last day of business / / | Date of sale / / | Sale price | In whole ☐   In part ☐ |

Name and address of purchaser

Name and address of business

Location of property

Was sales tax collected on any taxable items (furniture, fixtures, etc.) included in the sale? .... Yes ☐   No ☐

B ☐ **Business form changed** (sole proprietor to partnership, partnership to corporation, etc.)

In addition to filing a final return, you must also apply for a new *Certificate of Authority* for the new entity. See ❼ in instructions for more information.

For office use only

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▶ Proceed to Step 3, page 2 ▶

Sales tax identification number

Step 3 of 9 Calculate sales and use taxes
Refer to Form ST-100-I, *Instructions for Form ST-100,* if you have questions or need help.

		Column C Taxable sales and services	+	Column D Purchases subject to tax (see ⑪ in instructions)	× Tax rate =	Column E	Column F Sales and use tax (C + D) × E
Enter total from Form ST-100.10, page 4, step 6, box 18 in box 2 (if any) ...						**2**	
Enter the sum of any totals from Schedules A, B, H, N, T and W (if any)...		**3** .00	**4**	.00		**5**	

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C		Column D		Column E Tax rate	Column F
New York State only	NE 0021	.00		.00		4%	
Albany County	AL 0181	.00		.00		8%	
Allegany County	AL 0221	.00		.00		8½%	
Broome County	BR 0321	.00		.00		8%	
Cattaraugus County (outside the following)	CA 0481	.00		.00		8%	
Olean (city)	OL 0441	.00		.00		8%	
Salamanca (city)	SA 0431	.00		.00		8%	
Cayuga County (outside the following)	CA 0511	.00		.00		8%	
Auburn (city)	AU 0561	.00		.00		8%	
Chautauqua County	CH 0651	.00		.00		7½%	
Chemung County	CH 0711	.00		.00		8%	
Chenango County (outside the following)	CH 0861	.00		.00		8%	
Norwich (city)	NO 0831	.00		.00		8%	
Clinton County	CL 0921	.00		.00		8%	
Columbia County	CO 1021	.00		.00		8%	
Cortland County	CO 1131	.00		.00		8%	
Delaware County	DE 1221	.00		.00		8%	
Dutchess County	DU 1311	.00		.00		8⅛%*	
Erie County	ER 1451	.00		.00		8¾%	
Essex County	ES 1521	.00		.00		7¾%	
Franklin County	FR 1621	.00		.00		8%	
Fulton County (outside the following)	FU 1791	.00		.00		8%	
Gloversville (city)	GL 1741	.00		.00		8%	
Johnstown (city)	JO 1751	.00		.00		8%	
Genesee County	GE 1811	.00		.00		8%	
Greene County	GR 1911	.00		.00		8%	
Hamilton County	HA 2011	.00		.00		7%	
Herkimer County	HE 2121	.00		.00		8¼%	
Jefferson County	JE 2221	.00		.00		7¾%	
Lewis County	LE 2321	.00		.00		7¾%	
Livingston County	LI 2411	.00		.00		8%	
Madison County (outside the following)	MA 2511	.00		.00		8%	
Oneida (city)	ON 2541	.00		.00		8%	
Monroe County	MO 2611	.00		.00		8%	
Montgomery County	MO 2781	.00		.00		8%	
Nassau County	NA 2811	.00		.00		8⅝%*	
Niagara County	NI 2911	.00		.00		8%	
Oneida County (outside the following)	ON 3010	.00		.00		8¾%	
Rome (city)	RO 3015	.00		.00		8¾%	
Utica (city)	UT 3018	.00		.00		8¾%	
Onondaga County	ON 3121	.00		.00		8%	
Ontario County	ON 3211	.00		.00		7½%	
Orange County	OR 3321	.00		.00		8⅛%*	
Orleans County	OR 3481	.00		.00		8%	
Oswego County (outside the following)	OS 3501	.00		.00		8%	
Oswego (city)	OS 3561	.00		.00		8%	
Otsego County	OT 3621	.00		.00		8%	
Column subtotals; also enter on page 3, boxes 9, 10, and 11:		**6** .00		**7** .00			**8**

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Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax (see **11** in instructions)	×	Column E Tax rate	=	Column F Sales and use tax (C + D) × E
Putnam County	PU 3731	.00		.00		8³/₈%*		
Rensselaer County	RE 3881	.00		.00		8%		
Rockland County	RO 3921	.00		.00		8³/₈%*		
St. Lawrence County	ST 4091	.00		.00		7%		
Saratoga County (outside the following)	SA 4111	.00		.00		7%		
Saratoga Springs (city)	SA 4131	.00		.00		7%		
Schenectady County	SC 4241	.00		.00		8%		
Schoharie County	SC 4321	.00		.00		8%		
Schuyler County	SC 4411	.00		.00		8%		
Seneca County	SE 4511	.00		.00		8%		
Steuben County (outside the following)	ST 4691	.00		.00		8%		
Corning (city)	CO 4611	.00		.00		8%		
Hornell (city)	HO 4641	.00		.00		8%		
Suffolk County	SU 4711	.00		.00		8⁵/₈%*		
Sullivan County	SU 4821	.00		.00		8%		
Tioga County	TI 4921	.00		.00		8%		
Tompkins County (outside the following)	TO 5081	.00		.00		8%		
Ithaca (city)	IT 5021	.00		.00		8%		
Ulster County	UL 5111	.00		.00		8%		
Warren County (outside the following)	WA 5281	.00		.00		7%		
Glens Falls (city)	GL 5211	.00		.00		7%		
Washington County	WA 5311	.00		.00		7%		
Wayne County	WA 5421	.00		.00		8%		
Westchester County (outside the following)	WE 5581	.00		.00		7³/₈%*		
Mount Vernon (city)	MO 5521	.00		.00		8³/₈%*		
New Rochelle (city)	NE 6861	.00		.00		8³/₈%*		
White Plains (city)	WH 6513	.00		.00		8³/₈%*		
Yonkers (city)	YO 6511	.00		.00		8³/₈%*		
Wyoming County	WY 5621	.00		.00		8%		
Yates County	YA 5721	.00		.00		8%		
New York City/State combined tax [New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE 8081	.00		.00		8⁷/₈%*		
New York State/MCTD	NE 8061	.00		.00		4³/₈%*		
New York City - local tax only	NE 8091	.00		.00		4½%		
		.00		.00				
		.00		.00				
Column subtotals from page 2, boxes 6, 7, and 8:	**9**	.00	**10**	.00			**11**	
(STOP) If the total of box 12 + box 13 = $300,000 or more, see page 1 of instructions. **Column totals:**	**12**	.00	**13**	.00			**14**	

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 (outside the MCTD)	PA 0012	.00		6%		
Passenger car rentals (within the MCTD)	PA 0030	.00		11%		
Information & entertainment services furnished via telephony and telegraphy	IN 7009	.00		5%		
Total special taxes:					**15**	

Step 5 of 9   Other tax credits and advance payments

	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Overpayment being carried forward from a prior period (see **18** in instructions)	C	
Advance payments (made with Form ST-330)	A	
Total tax credits, advance payments, and overpayments:	**16**	

*4³/₈% = 0.04375;   8³/₈% = 0.08375;
7³/₈% = 0.07375;   8⁵/₈% = 0.08625;
8¹/₈% = 0.08125;   8⁷/₈% = 0.08875

Proceed to Step 6, page 4 ▶

Sales tax identification number

413   **Quarterly**

Step 6 of 9   Calculate taxes due

Add *Sales and use tax* column total (box 14) to *Total special taxes* (box 15) and subtract *Total tax credits, advance payments, and overpayments* (box 16). Enter result in box 17.

Taxes due

Box 14 amount $ _____ **+** Box 15 amount $ _____ **−** Box 16 amount $ _____ **=** | **17** |

Step 7 of 9   Calculate vendor collection credit or pay penalty and interest

(STOP) If you are filing this return after the due date and/or not paying the full amount of tax due, STOP! You are not eligible for the vendor collection credit. If you are not eligible, enter *0* in box 18 and go to **7B**.

7A   Vendor collection credit

Box 14 amount $ _____

Box 15 amount **+** $ _____

= _____

Enter the amount from Schedule FR as instructed on the schedule (if any). Be sure to enter this amount as a positive number. **+** _____

= _____

× _____ 5% (.05)   (credit rate)

Vendor collection credit VE 7706

= $ _____ **

** In box 18, enter the amount calculated up to $200.

| **18** |

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

Penalty and interest

7B   Penalty and interest are calculated on the amount in box 17, *Taxes due*. See (23) in the instructions.

| **19** |

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 *2/28/13*.

Total amount due

Final calculation: **Taking vendor collection credit?** Subtract box 18 from box 17.
Paying penalty and interest? Add box 19 to box 17.

Step 9 of 9   Sign and mail this return
Please be sure to keep a completed copy for your records.

Must be postmarked by **Wednesday, March 20, 2013**, to be considered filed on time. See below for complete mailing information.

Third – party designee

Do you want to allow another person to discuss this return with the Tax Dept? *(see instructions)*   **Yes** ☐ *(complete the following)* **No** ☐

Designee's name _____ Designee's phone number ( ) _____ Personal identification number (PIN) | | | | | |

Designee's e-mail address _____

Printed name of taxpayer _____   Title _____

Taxpayer's e-mail address _____

Signature of taxpayer _____   Date ___/___/___   Daytime telephone ( ) _____

Printed name of preparer's firm *(or yours if self-employed)* _____   Firm's employer identification number* | | | | | | | | | |

Preparer's address _____   Preparer's PTIN* | | | | | | | | |

Preparer's e-mail address _____   Preparer's NYTPRIN* | | | | | | | |

Signature of preparer, if other than taxpayer _____   Daytime telephone ( ) _____

*See (26) in instructions

Where to file your return and attachments

Web File your return at *www.tax.ny.gov (see* Highlights *in instructions)*.

(If you are not required to Web File, mail your return and attachments to: NYS Sales Tax Processing, PO Box 15168, Albany NY 12212-5168)

If using a private delivery service rather than the U.S. Postal Service, see (26) *in instructions.*

☑ Make check payable to **New York State Sales Tax**.

David Sample
100 Elm Street
Albany, NY 12203

2971

DATE **March 10, 2013**

PAY TO THE ORDER OF   **New York State Sales Tax** $ **X,XXX.XX**

(your payment amount)   DOLLARS

First State Bank

00-0000000   ST-100   2/28/13

Don't forget to write your sales tax ID#, **ST-100**, and **2/28/13**.

Don't forget to sign your check

Need help?

See Form ST-100-I, *Instructions for Form ST-100*, page 4.