



# New York State and Local Annual Sales and Use Tax Return

Fiscal Year 1999											
Tax Period						June 1, 1998 – February 28, 1999					

Sales Tax Identification Number	
Legal Name (Print Legal Name as it appears on the Certificate of Authority)	
DBA (Doing Business As)	
Street Address	
City, State, ZIP Code	

Place Address Label Here

MARCH 1999						
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	31			

**22** **DUE DATE:**  
**MONDAY,**  
**MARCH 22, 1999**

You will be responsible for penalty and interest if not postmarked by this date.

File this form if your total tax due is \$3000 or less for the period ending February 28, 1999

**NO TAX DUE?** Check the box 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. See Bullet 1 in instructions.

**FINAL RETURN?** Check the box if you are discontinuing your business and this is your final return; see Bullet 2 in instructions.

**HAS YOUR ADDRESS OR BUSINESS INFORMATION CHANGED?** If so, enter new mailing address on preprinted label above. See Bullet 3 in instructions.

<b>Step 1 of 9 Calculate Gross Sales and Services</b>	Enter total gross sales and services (to nearest dollar) in Box 1	1	.00
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Sales tax should not be included in the gross sales and services amount. See Bullet 4 in instructions.

**Step 2 of 9 Identify Required Schedules** Complete the necessary schedule(s) and proceed to Step 3. **Need to obtain schedules?** See *For Assistance* on Page 4 of this form.

Annual Schedule	Description	Check the box for each schedule you are attaching
	Use Schedule A to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel occupancy, <b>in Nassau or Niagara County</b> , as well as admissions, club dues and cabaret charges in Niagara County.	<input type="checkbox"/>
	Use Schedule B to report tax due on <b>telephone, telegraph and nonresidential utility services</b> in certain counties where school districts or cities impose tax, and on <b>residential energy sources and services</b> subject to local taxes.	<input type="checkbox"/>
	Use Schedule FR to report <b>retail sales of motor fuel or diesel motor fuel</b> , and fuel taken from inventory, as explained in the Schedule FR instructions.	<input type="checkbox"/>
	Use Schedule H to report <b>sales of clothing and footwear that were exempt</b> from New York State and local sales and use tax during the one week period September 1, 1998 through September 7, 1998, and during the period January 17, 1999 through January 24, 1999.	<input type="checkbox"/>
	Use Schedule N to report taxes due and sales of certain <b>services in New York City</b> . Reminder: providers of parking services must also file Schedule N-ATT (Form ST-100.5-ATT).	<input type="checkbox"/>
	Use Schedule U to report tax and taxable purchases, and receipts from sales of, <b>installing, repairing, maintaining, or servicing of production machinery and equipment</b> .	<input type="checkbox"/>

**Schedules CT and NJ:** For reciprocal tax agreement filing requirements; see Bullet 5 in instructions.

**Proceed to Step 3, Page 2**

<b>Step 3 of 9 Calculate Sales and Use Taxes</b>		Column C Taxable Sales and Services (to nearest dollar)	+	Column D Purchases Subject to Tax (to nearest dollar)	x	Column E Tax Rate decimal (percent)	=	Column F Sales and Use Taxes (C + D) x E
Enter total of Schedule (if any) in Box 2 <input type="text" value="FR"/>								2
Enter total of all Schedules (if any) <input type="text" value="A"/> + <input type="text" value="B"/> + <input type="text" value="H"/> + <input type="text" value="N"/> + <input type="text" value="U"/>		3		4				5
		.00		.00				
Column A Taxing Jurisdiction	Column B Code							
<b>New York State only</b>	NE 0002	.00		.00		.04 (4%)		
Albany County	AL 0179	.00		.00		.08 (8%)		
Allegany County	AL 0215	.00		.00		.08 (8%)		
Broome County	BR 0313	.00		.00		.08 (8%)		
Cattaraugus County (outside the following two cities)	CA 0499	.00		.00		.08 (8%)		
Olean (city)	OL 0419	.00		.00		.08 (8%)		
Salamanca (city)	SA 0429	.00		.00		.08 (8%)		
Cayuga County (outside the following city)	CA 0503	.00		.00		.08 (8%)		
Auburn (city)	AU 0552	.00		.00		.08 (8%)		
Chautauqua County	CH 0602	.00		.00		.07 (7%)		
Chemung County	CH 0793	.00		.00		.07 (7%)		
Chenango County (outside the following city)	CH 0805	.00		.00		.07 (7%)		
Norwich (city)	NO 0844	.00		.00		.07 (7%)		
Clinton County	CL 0993	.00		.00		.07 (7%)		
Columbia County	CO 1003	.00		.00		.08 (8%)		
Cortland County	CO 1122	.00		.00		.08 (8%)		
Delaware County	DE 1202	.00		.00		.06 (6%)		
Dutchess County	DU 1303	.00		.00		.0725 (7¼%)		
Erie County	ER 1415	.00		.00		.08 (8%)		
Essex County	ES 1502	.00		.00		.07 (7%)		
Franklin County	FR 1602	.00		.00		.07 (7%)		
Fulton County (outside the following two cities)	FU 1706	.00		.00		.07 (7%)		
Gloversville (city)	GL 1715	.00		.00		.07 (7%)		
Johnstown (city)	JO 1724	.00		.00		.07 (7%)		
Genesee County (outside the following city)	GE 1894	.00		.00		.08 (8%)		
Batavia (city)	BA 1824	.00		.00		.08 (8%)		
Greene County	GR 1903	.00		.00		.08 (8%)		
Hamilton County	HA 2002	.00		.00		.07 (7%)		
Herkimer County	HE 2104	.00		.00		.08 (8%)		
Jefferson County	JE 2202	.00		.00		.07 (7%)		
Lewis County	LE 2303	.00		.00		.07 (7%)		
Livingston County	LI 2402	.00		.00		.07 (7%)		
Madison County (outside the following city)	MA 2582	.00		.00		.07 (7%)		
Oneida (city)	ON 2526	.00		.00		.07 (7%)		
Monroe County	MO 2605	.00		.00		.08 (8%)		
Montgomery County	MO 2793	.00		.00		.07 (7%)		
Nassau County	NA 2804	.00		.00		.085 (8½%)		
Niagara County	NI 2902	.00		.00		.07 (7%)		
Oneida County (outside the following three cities)	ON 3003	.00		.00		.08 (8%)		
Rome (city)	RO 3033	.00		.00		.0825 (8¼%)		
Sherrill (city)	SH 3045	.00		.00		.08 (8%)		
Utica (city)	UT 3056	.00		.00		.08 (8%)		
Onondaga County	ON 3102	.00		.00		.07 (7%)		
Ontario County (outside the following two cities)	ON 3272	.00		.00		.07 (7%)		
Canandaigua (city)	CA 3232	.00		.00		.07 (7%)		
Geneva (city)	GE 3242	.00		.00		.07 (7%)		
Orange County	OR 3303	.00		.00		.0725 (7¼%)		
Orleans County	OR 3473	.00		.00		.08 (8%)		
Oswego County (outside the following two cities)	OS 3598	.00		.00		.07 (7%)		
Fulton (city)	FU 3532	.00		.00		.07 (7%)		
Oswego (city)	OS 3542	.00		.00		.07 (7%)		
<b>Column subtotals (enter on Page 3, Boxes 10, 11, and 12):</b>		6		7				8
		.00		.00				



<b>Step 6 of 9 Calculate Taxes Due</b>	Add Sales and Use Taxes (Box 15) to Total Special Taxes (Box 16) and subtract Total Tax Credits and Advance Payments (Box 17).	<b>Taxes Due</b>
Box 15 Amount \$ _____ + Box 16 Amount \$ _____ - Box 17 Amount \$ _____ =		<b>18</b>

<b>Step 7 of 9 Calculate Vendor Collection Credit or Pay Penalty and Interest</b>	You are eligible for Vendor Collection Credit <b>only</b> if you file by March 22, 1999 and you are paying in full. If you are not eligible, enter "0" in Box 19 and go to 7D.	
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<b>7A</b> If you are not filing any Schedules, start at the asterisk (*) in 7B.	<b>7B</b>
Schedule B _____	Schedule FR, Part 3, Box 7 _____
Schedule H + _____	* Form ST-101, Step 3, Box 13 + _____
Schedule N + _____	<b>Total Adjustment from 7A</b> - _____
Schedule U + _____	NYC local tax, Step 3, Box 9 - _____
<b>Total Adjustment</b> = _____	Move <b>Eligible Sales Amount</b> to 7C = _____

<b>7C</b>	Eligible Sales Amount from 7B above \$ _____ x .04 (4%) = \$ _____	Credit Rate _____ ** x .035 (3.5%) = \$ _____	<b>Vendor Collection Credit</b>
			Internal Code VE 7702
		<b>**In Box 19, enter the amount calculated, not to exceed \$150</b>	<b>19</b>

<b>OR</b>	<b>7D</b> <b>PAY PENALTY AND INTEREST IF YOU ARE FILING LATE</b>	<b>Penalty &amp; Interest</b>
	Call 1 800 972-1233 or access our web site at <a href="http://www.tax.state.ny.us">http://www.tax.state.ny.us</a> for total penalty and interest calculated on the Box 18, Taxes Due amount. Enter Penalty and Interest amount in Box 20.	<b>20</b>

<b>Step 8 of 9 Calculate Total Amount Due</b>	Make check or money order payable to <b>New York State Sales Tax</b> . Include on your check the ID#, <b>Form ST-101</b> and the tax period.	<b>Total Amount Due</b>
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<b>Final Calculation:</b>	<b>Taking Vendor Collection Credit?</b> Subtract Box 19 from Box 18. <b>Paying Penalty and Interest?</b> Add Box 20 to Box 18.	\$ _____
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<b>Step 9 of 9 Sign and Mail this Return</b>	Must be postmarked by <b>Monday, March 22, 1999</b> , to be considered timely filed. See diagram below for complete mailing information.
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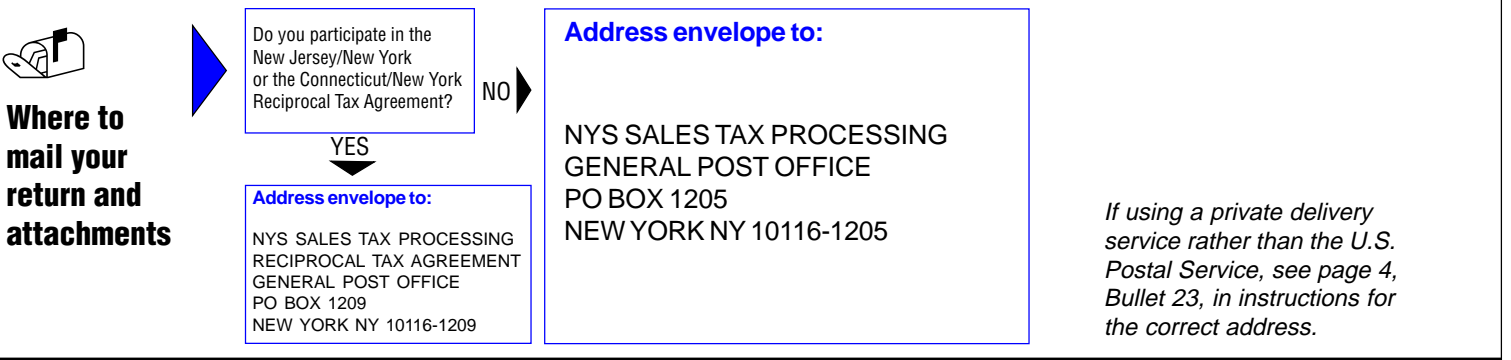
Printed Name of Taxpayer \_\_\_\_\_ Title \_\_\_\_\_

Signature of Taxpayer \_\_\_\_\_ Daytime Telephone ( ) \_\_\_\_\_

Printed Name of Preparer, if other than Taxpayer \_\_\_\_\_

Preparer's Address \_\_\_\_\_

Signature of Preparer, if other than Taxpayer \_\_\_\_\_ Daytime Telephone ( ) \_\_\_\_\_



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**For Assistance - see instructions (Form ST-101-I)**

  - Internet Access at <http://www.tax.state.ny.us>
  - Fax-on-Demand Forms Ordering System, call 1 800 748-3676
  - For business tax information, call the New York State Business Tax Information Center at 1 800 972-1233
  - To order forms and publications, call 1 800 462-8100
  - From areas outside the United States and outside Canada, call (518) 485-6800
  - Hearing and Speech Impaired - TDD, call 1 800 634-2110

FOR OFFICE USE ONLY

(Final - 3/12/98)