



New York State and Local Quarterly Sales and Use Tax Return

September	October	November
Tax period		
September 1, 2011 – November 30, 2011		

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	

December 2011						
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

312

20 Due date:
Tuesday, December 20, 2011

You will be responsible for penalty and interest if your return and any payment due is not electronically filed or postmarked by this date.

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

No tax due? Enter your gross sales and services in box 1 of Step 1 below; in Step 3 on page 3, enter **none** in boxes 12, 13, and 14; 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 **1** in instructions.

Final return? Mark an **X** in 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 **2** in instructions. ☐

Has your address or business information changed? If so, visit our Web site (see *Need help?* in Form ST-100-I) and see the change my address option for further instructions, or mark an **X** in the box to the right and enter new mailing address above. See **3** in instructions. ☐

Step 1 of 9 Gross sales and services	Enter total gross sales and services (including exempt sales). Do not include sales tax in this amount. See 4 in instructions....	1	.00
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Step 2 of 9 Do I need to file any additional schedules? **Need to obtain schedules?** See *Need help?* on page 4 of Form ST-100-I.

SCHEDULE A	Form ST-100.2, Quarterly Schedule A — Use 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	Form ST-100.3, Quarterly Schedule B — Use to report tax due on nonresidential utility services in certain counties where school districts or cities impose tax, and on residential energy sources and services subject to local taxes.
SCHEDULE FR	Form ST-100.10, Quarterly Schedule FR — Use to report retail sales of qualified motor fuel or highway diesel motor fuel and fuel taken from inventory, as explained in the schedule's instructions.
SCHEDULE H	Form ST-100.7, Quarterly Schedule H — Use to report sales of clothing and footwear eligible for exemption from New York State and some local sales and use tax.
SCHEDULE N	Form ST-100.5, Quarterly Schedule N — Use to report taxes due and sales of certain services in New York City . Reminder: Use Form ST-100.5-ATT, <i>Quarterly Schedule N-ATT</i> , if you are a provider of parking services in New York City.
SCHEDULE T	Form ST-100.8, Quarterly Schedule T — Use to report taxes due on telephone services, telephone answering services, and telegraph services imposed by certain counties, school districts, and cities.
SCHEDULE W	Form ST-100.1, Quarterly Schedule W — Use to report purchases eligible for credit by a Qualified Empire Zone Enterprise (QEZE).

Refer to Form ST-100-I, *Instructions for Form ST-100*, 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 Calculate sales and use taxesRefer to Form ST-100-I, *Instructions for Form ST-100*, if you have questions or need help.

Enter total from Form ST-100.10, page 4, step 6, box 18 in box 2 (if any) ...


Enter the sum of any totals from Schedules A, B, H, N, T and W (if any) ...

Column C
Taxable sales
and services

+

Column D
Purchases subject
to tax
(see 9 in instructions)Column E
Tax rate =Column F
Sales and
use tax
(C + D) × E

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	Column D Purchases subject to tax (see 9 in instructions)	Column E Tax rate =	Column F Sales and use tax (C + D) × E
		2			
		3	4	5	
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%	
Oneida (city) (eligible clothing and footwear only)	ON 2528	.00	.00	6%	
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	7	8	
		.00	.00		

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax (see 9 in instructions)	×	Column E Tax rate =	Column F Sales and use tax (C + D) × E
Putnam County	PU 3731	.00		.00		8 ³ / ₈ %*	
Rensselaer County	RE 3881	.00		.00		8%	
Rockland County	RO 3921	.00		.00		8 ³ / 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		8 ⁵ / 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		7 ³ / ₈ %*	
Mount Vernon (city)	MO 5521	.00		.00		8 ³ / ₈ %*	
New Rochelle (city)	NE 6861	.00		.00		8 ³ / ₈ %*	
White Plains (city)	WH 6513	.00		.00		8 ³ / ₈ %*	
Yonkers (city)	YO 6511	.00		.00		8 ³ / 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		8 ⁷ / ₈ %*	
New York State/MCTD (fuel and utilities)	NE 8061	.00		.00		4 ³ / ₈ %*	
New York City - local tax only	NE 8091	.00		.00		4 ¹ / ₂ %	
		.00		.00			
		.00		.00			
Column subtotals from page 2, boxes 6, 7, and 8:		9		10		11	
 If the total of box 12 + box 13 = \$300,000 or more, see page 1 of instructions.		12		13		14	
Column totals:				.00		.00	

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 (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 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			
Total tax credits and advance payments:				16

*4³/₈% = 0.04375;
7³/₈% = 0.07375;
8¹/₈% = 0.08125;

8³/₈% = 0.08375;
8⁵/₈% = 0.08625;
8⁷/₈% = 0.08875

Proceed to Step 6,
page 4

Step 6 of 9 Calculate taxes dueAdd *Sales and use tax* column total (box 14) to *Total special taxes* (box 15) and subtract *Total tax credits and advance payments* (box 16).**Taxes due**

Box 14 amount \$ _____ + Box 15 amount \$ _____ - Box 16 amount \$ _____ = **17**

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

= \$ _____ **

**** In box 18, enter the amount calculated, but not more than \$200.****OR Pay penalty and interest if you are filing late****7B** Penalty and interest are calculated on the amount in box 17, *Taxes due*. See **21** 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 **11/30/11**.**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 **Tuesday, December 20, 2011**, 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 NYTPRN* _____

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

*See **24** in instructions**Where to mail your return and attachments****Address envelope to:** NYS SALES TAX PROCESSING
PO BOX 15168
ALBANY NY 12212-5168If using a private delivery service rather than the U.S. Postal Service, see **24** in instructions.☒ Make check payable to **New York State Sales Tax**.

David Sample 100 Elm Street Albany, NY 12203		2971
DATE December 10, 2011		
PAY TO THE ORDER OF New York State Sales Tax		\$ X,XXX.XX
(your payment amount)		DOLLARS
First State Bank		
00-0000000 ST-100 11/30/11	<i>David Sample</i>	

Don't forget to write your sales tax ID#, **ST-100**, and **11/30/11**.

Don't forget to sign your check

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