



ST-102 Quarterly Instructions

Instructions for Form ST-102 New York State and Local Quarterly Sales and Use Tax Return for a Single Jurisdiction

For tax period:

March 1, 2008, through May 31, 2008

We generated your quarterly Form ST-102, *New York State and Local Quarterly Sales and Use Tax Return for a Single Jurisdiction*, based on your filing history. Currently, you are not required to file any schedules.

- Part of our effort to provide a high level of customer service involves providing this service in a cost effective manner. As a result, the Telefile program will no longer be available. If you are currently registered for Telefile, the quarterly return for the period December 1, 2007, through February 29, 2008 (due March 20, 2008), was the last return you were able to telefile. Beginning with the March 1, 2008, through May 31, 2008, quarter, registered Telefilers with no tax due should try our *Sales Tax No Tax Due Online Return* feature available at the Online Tax Center on our Web site (www.nystax.gov).

The New York State Tax Department is dedicated to answering your questions. Please call our Sales Tax Information Center for assistance. You may also visit our Web site for updated tax news, downloadable forms, links to related sites, and other information (see *Need help?* on page 4).



Please read this section before completing your return.

If you are required to file Schedules A, B, B-ATT, CT, FR, H, N, N-ATT, NJ, Q, T, T-ATT (see the description of schedules on page 4), or are reporting sales or installations of exempt residential solar energy systems equipment, **do not use** Form ST-102. Instead, you must use Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*, to report your sales and use taxes.

If your combined total of taxable receipts, purchases subject to tax, rents, and amusement charges is **\$300,000 or more in a quarter**, or if you are a distributor as defined under Article 12-A and you have sold a total of 100,000 gallons or more of motor fuel or diesel motor fuel (taxable or nontaxable), you must file monthly returns beginning with the first month of the next sales tax quarter. You must then continue to file monthly returns until you no longer meet the above conditions for four consecutive quarters. Call the Sales Tax Information Center immediately to change to monthly

filing status and to obtain the necessary forms (see *Need help?* on page 4).

If your principal business activity is one of the following:

- boat dealer
- recreational vehicle dealer
- motor vehicle dealer
- motorcycle dealer
- peddler, flea market vendor, or show/entertainment vendor

you may be required to file Form ST-100 to report your sales and use taxes. For assistance, call the Sales Tax Information Center (see *Need help?* on page 4).

Making numerical entries

Write your numbers like this:



1 If no tax is due

You must file a return even if you had no taxable sales and made no purchases subject to tax. Enter your gross sales in box 1, and write **none** in boxes 2, 3, and 4 in Step 1. Then go to Step 5.

There is a \$50 penalty for late filing of a no-tax-due return.

2 Has your address or business information changed?

If you need to update your **sales tax mailing address**, call the Sales Tax Information Center (see *Need help?* on page 4) or enter your correct address next to the preprinted address. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can obtain forms through Internet access, fax-on-demand, or by calling one of the telephone assistance numbers listed in the *Need help?* section on page 4.

3 Final return?

If you have permanently discontinued your business, mark an **X** in the box that follows **Final return?**, complete the back of your sales tax *Certificate of Authority*, and attach it to your Form ST-102. (If you are unable to return your certificate, attach an explanation.)

STEP 1**Calculate sales and use taxes due****4 Box 1 — Total gross sales and services**

Enter the total taxable, nontaxable, and exempt sales and services from your New York State business locations and from locations outside New York State delivered into the state. **Exclude sales tax from this amount.**

5 Preprinted taxing jurisdiction, jurisdiction code, and tax rate

According to our files, you report sales or use tax in the jurisdiction preprinted on your return. We have also preprinted the jurisdiction code and tax rate for that jurisdiction. If you are not reporting sales or use tax in this jurisdiction, cross out the preprinted line. Follow the instructions below for entering additional jurisdictions.

6 Entering additional taxing jurisdictions, jurisdiction codes, and tax rates

If needed, enter up to one additional jurisdiction (Column A) with the jurisdiction code (Column B) and tax rate (Column E) on the line provided. The jurisdictions, jurisdiction codes, and tax rates are listed on page 2 of Form ST-102. If you need to report more than two jurisdictions, file Form ST-100 instead. Obtain form through fax-on-demand, Internet access, or call one of the telephone assistance numbers listed in the *Need help?* section on page 4.

Reporting New York City taxes — (See jurisdiction table on page 2 of Form ST-102.) Use the *New York State/MCTD 4½%* tax rate to report purchases of fuel and utility services subject to sales tax at the full combined state and local tax rate for which you paid New York City tax only.

Use the *New York City 4%* tax rate to report sales in the city of New York for: 1) fuel and utility services used in the production of gas, electricity, refrigeration, and steam for sale; and 2) installation, repair, and maintenance services to property used in farming.

7 Column C — Taxable sales and services

Report taxable sales for each jurisdiction in New York State where delivery of sales and services occurred. **Do not** include sales tax in this amount.

Credits against sales and services: Credits that can be identified by locality should be taken on the appropriate line in Step 1. If the result is a negative number, precede it with a minus sign (-). Examples of such credits include:

- Tax paid on property purchased in bulk and stored, but not used by the purchaser, and subsequently shipped for use in another jurisdiction.
- Tax paid on property fabricated, assembled, processed, printed, or imprinted in one jurisdiction, that was shipped for use in another jurisdiction.
- Tax paid on canceled sales, returned merchandise, and bad debts.
- Tax paid on construction materials resold or incorporated into realty in another jurisdiction. (Unless the materials were used out of state or otherwise exempt, report tax on materials.)
- Tax paid by a veterinarian on drugs and medicines used in certain veterinary services.

Note: To claim an empire zone (EZ) credit, a credit from your prior return, or a credit that you are unable to associate with a particular jurisdiction, see **13**.

8 Column D — Purchases subject to tax

- Purchases outside New York State: Report the full amount of purchases made outside New York State of tangible personal property and services used in your business in New York State on which no New York State tax was paid.
- Purchases in New York State in one jurisdiction/use in another jurisdiction: Report the full amount of any tangible personal property or services purchased for use in your business, if the tax rate is higher in the jurisdiction where the property or services are used than the tax rate in the jurisdiction where you purchased the property or services.

Do not include in Column D purchases of property or services purchased for resale or which are exempt.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases in Step 2. See **13**.

Contractors: Also report materials purchased in one jurisdiction but which are incorporated into realty in another. (See *Step 2* for crediting tax paid in the first jurisdiction.)

9 Column E — Tax rate

If necessary, enter the rate that applies to each jurisdiction entered in Column A. These rates are listed next to the jurisdictions on page 2 of Form ST-102. The tax rate is preprinted for any jurisdictions that were preprinted on your Form ST-102.

10 Column F — Sales and use taxes due

For each jurisdiction listed, add the amounts in Columns C and D, then multiply the total by the tax rate in Column E, one row at a time. Enter the results in Column F. $(C + D) \times E = F$.

Note: You must remit with your return any amount collected as tax even if the amount collected is in excess of the actual tax due.

11 Column totals

Add Column C and enter amount in box 2.
Add Column D and enter amount in box 3.
Add Column F and enter amount in box 4.

STEP 2**Calculate tax credits and advance payments****12 Credit for prepaid sales tax on cigarettes**

Enter your credit for prepaid sales tax on cigarettes in Column G.

13 Credits against sales or use tax

Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for credit claimed.

Enter the total amount of other credits or refund of sales tax claimed (excluding the vendor collection credit). You must keep records to validate all credits and refunds claimed, and attach to your return the forms or explanations that verify them. Do not enter any credits that were claimed on jurisdiction lines in Step 1.

Credits that may be claimed in Step 2 include:

- Credit for sales tax paid against additional tax on purchases reported in Column D (included are credits for taxes paid in another jurisdiction in New York State or to another state).

Example: *You purchased tangible personal property in a jurisdiction with a 6% tax rate; you later use this property at your business located in a jurisdiction with an 8% tax rate.*

You must report the purchase in Step 1 (see 8), and take a credit for the 6% sales tax originally paid on the purchase.

- Credits where the tax rate for the period in which tax was paid is different from the tax rate in the period in which the credit is claimed.

Example: *You paid 8% tax, and later determined that you are entitled to a credit. During that time, the tax rate changed to 7%. You are still entitled to the 8% credit.*

- Credit for an overpayment of tax made in a prior quarter that you have not previously claimed.

Note: Any credit against tax taken in Step 2 should be based on the amount of tax paid or paid over at the time of the original transaction.

- Credit for state tax and some local taxes paid on certain construction materials in empire zones (EZ) (see Publication 30, *A Guide to Sales and Use Tax Incentives within Empire Zones*).
- Credit for additional tax paid on property incorporated into realty according to a preexisting lump-sum or unit price contract, where the additional tax is the result of a rate increase.

Note: Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, should also be filed for any of these transactions.

14 Advance payments

Enter the total amount of any advance payments made to the Tax Department that were reported on and paid with Form ST-330, *Sales Tax Record of Advance Payment*.

15 Total tax credits and advance payments

Add Column G and enter the amount in box 5.

STEP 3

Calculate vendor collection credit or pay penalty and interest

16 Vendor collection credit

The Tax Law provides you with a credit for your collection of sales tax from your customers. The maximum vendor collection credit you may claim on your return is \$200.

You can receive this credit **only** if you file your return on time and pay the full amount due. If you file late or do not pay the full amount due, you cannot claim this credit, and you are liable for penalty, interest, or both (see 17). Enter 0 in box 6 and go to box 7.

If you qualify, calculate your vendor collection credit in Step 3. If the result is less than \$200, enter the result in box 6.

If the result is equal to or more than \$200, enter only \$200 in box 6.

17 Determine penalty and interest

If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit. Penalty and interest are calculated on the amount of tax due. To calculate this amount, subtract box 5 amount from box 4 amount. **The minimum penalty for late filing is \$50.** For penalty information, see *Penalty computation* below. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

You can estimate your penalty and interest by visiting our Web site and clicking on *Electronic Services*, or you may call the Sales Tax Information Center to have a Tax Department representative estimate

your penalty and interest for you (see *Need help?* on page 4). Enter this amount in box 7.

Penalty computation

- For failure to file a return on time with **no tax due**, the penalty is \$50.
- For failure to file a return on time **with tax due**, the penalty is:

For 1-60 days late, 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than \$50.

For 61 or more days late, the greater of:

- 10% (.1) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.3); or
- the lesser of \$100 or 100% (1.0) of the tax due, but not less than \$50.

- For failure to pay tax, even though the return is filed on time, the penalty is 10% (.1) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.3).

STEP 4

18 Calculate amount of tax, tax credits, and total amount due

On each line, enter the amounts from the boxes listed and add them across. Then subtract the tax credits from the amount of tax and enter the difference in the *Total amount due* box. (The amount of tax includes any penalty and interest from box 7.)

STEP 5

19 Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this sales tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also, enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this return. You may designate the same representative, or another representative, on future returns.

20 Sign and mail this return

Signatures required

If you are a sole proprietor, you must sign the return and print your name, title, telephone number, and the date. If you are a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return, and print his or her name, title, telephone number, and the date. If you do not prepare the return yourself, sign the return and provide the requested information. The preparer must also sign the return and print his or her name, address, and telephone number.

Please be sure to keep a copy of your completed return for your records.

21 Include check or money order

Make your check or money order payable to **New York State Sales Tax**. On your check or money order, write your sales tax ID#, **ST-102**, and **5/31/08**. Include it with your return.

22 Mailing instructions

Fold your return using the fold marks on page 2 so that the return address at the bottom shows through the window of the envelope provided. Include your check and any required attachments with your completed return.










Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment.





However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to:

JPMORGAN CHASE
LOCKBOX
4 METROTECH CENTER – 8TH FLOOR WEST
BROOKLYN, NY 11245

If you are required to file any of the following schedules, you cannot use Form ST-102 (see page 1).

Schedule	Description
	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 occupancy in Nassau or Niagara County , as well as admissions, club dues, and cabaret charges in Niagara County.
	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. Reminder: Use Form ST-100.3-ATT, <i>Quarterly Schedule B-ATT</i> , to report sales of these nonresidential utility services made to QEZEs.
	Form ST-100.11, OS-114 Schedule CT — Used by those registered in the Connecticut/New York reciprocal tax agreement to report sales subject to Connecticut tax.
	Form ST-100.10, Quarterly Schedule FR — Use to report retail sales of qualified motor fuel or diesel motor fuel , and fuel taken from inventory as explained in the schedule's instructions.
	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.
	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.
	Form ST-100.4, Quarterly Schedule NJ — Used by those registered in the New Jersey/New York reciprocal tax agreement to report sales subject to New Jersey tax.
	Form ST-100.9, Quarterly Schedule Q — Use 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.
	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. Reminder: Use Form ST-100.8-ATT, <i>Quarterly Schedule T-ATT</i> , to report sales of these services made to QEZEs.

Need help?

	Internet access: www.nystax.gov (for information, forms, and publications)	
	Fax-on-demand forms:	1 800 748-3676
	To order forms and publications:	1 800 462-8100
	Sales Tax Information Center:	1 800 698-2909
	From areas outside the U.S. and outside Canada:	(518) 485-6800
	Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	1 800 634-2110

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.