



Web

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

Fiscal Year 2012											
Tax period											
March 1, 2011 – February 29, 2012											

March 2012						
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

A12

**Due date:**  
**20 Tuesday, March 20, 2012**

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

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	

**File this form if your total tax due is \$3,000 or less for the annual period ending February 29, 2012 (see instructions).**  
**Mandate to use Sales Tax Web File** — Most filers fall under this new requirement; see Form ST-101-I.

<b>No tax due?</b>	Enter your gross sales and services in box 1 of Step 1 below; in Step 3 on page 3, enter <i>none</i> in boxes 12, 13, and 14; and complete Step 9. You <b>must</b> file by the due date even if no tax is due. <b>There is a \$50 penalty for late filing of a no-tax-due return.</b> (See 1 in instructions).
<b>Final return?</b>	Mark an <b>X</b> 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 <i>Certificate of Authority</i> . Attach the <i>Certificate of Authority</i> to the return. See 2 in instructions. <input type="checkbox"/>
<b>Has your address or business information changed?</b>	If so, visit our Web site (see <i>Need help?</i> in Form ST-101-I) and see the change my address option for further instructions, or mark an <b>X</b> in the box to the right and enter new mailing address above. See 3 in instructions. <input type="checkbox"/>

<b>Step 1 of 9 Gross sales and services</b>	Enter total <b>gross sales and services</b> (including exempt sales). <b>Do not include</b> sales tax in this amount. See 4 in instructions. ....	1	.00
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<b>Step 2 of 9 Do I need to file any additional schedules?</b>	<b>Need to obtain schedules?</b> See <i>Need help?</i> on page 4 of Form ST-101-I.
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- SCHEDULE A** **Form ST-101.2, Annual 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-101.3, Annual 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-101.10, Annual 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-101.7, Annual Schedule H** — Use to report **sales of clothing and footwear eligible for exemption** from New York State and some local sales and use tax for the period April 1, 2011, through February 29, 2012. See 7 in instructions.
- SCHEDULE N** **Form ST-101.5, Annual Schedule N** — Use to report taxes due and sales of certain **services in New York City**. Reminder: Use Form ST-101.5-ATT, *Annual Schedule N-ATT*, if you are a provider of parking services in New York City.
- SCHEDULE T** **Form ST-101.8, Annual 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-101.1, Annual Schedule W** — Use to report **purchases eligible for credit** by a Qualified Empire Zone Enterprise (QEZE).

Refer to Form ST-101-I, *Instructions for Form ST-101*, 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

<b>Step 3 of 9 Calculate sales and use taxes</b> Refer to Form ST-101-I, <i>Instructions for Form ST-101</i> , if you have questions or need help.		Column C Taxable sales and services	+	Column D Purchases subject to tax <i>(see 9 in instructions)</i>	×	Column E Tax rate =	=	Column F Sales and use tax <i>(C + D) × E</i>
Enter total from Form ST-101.10, page 4, Step 6, box 18 in box 2 (if any)							<b>2</b>	
Enter the sum of any totals from Schedules A, B, H, N, T, and W (if any)		<b>3</b>		<b>4</b>			<b>5</b>	
<b>Column A Taxing jurisdiction</b>	<b>Column B Jurisdiction code</b>							
New York State only (eligible clothing and footwear for the period 3/1/11 through 3/31/11)	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		8½%*		
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 <b>only</b> )	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		8½%*		
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		8½%*		
Orleans County	OR 3481	.00		.00		8%		
Oswego County (outside the following)	OS 3501	.00		.00		8%		
Oswego (city)	OS 3561	.00		.00		8%		
<b>Column subtotals; also enter on page 3, boxes 9, 10, and 11:</b>		<b>6</b>		<b>7</b>			<b>8</b>	
		.00		.00				

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Taxable sales and services	+	Column D Purchases subject to tax <i>(see 9 in instructions)</i>	×	Column E Tax rate =	=	Column F Sales and use tax $(C + D) \times E$
Otsego County	OT 3621	.00		.00		8%		
Putnam County	PU 3731	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
Rensselaer County	RE 3881	.00		.00		8%		
Rockland County	RO 3921	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
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 <sup>5</sup> / <sub>8</sub> %*		
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 <sup>3</sup> / <sub>8</sub> %*		
Mount Vernon (city)	MO 5521	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
New Rochelle (city)	NE 6861	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
White Plains (city)	WH 6513	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
Yonkers (city)	YO 6511	.00		.00		8 <sup>3</sup> / <sub>8</sub> %*		
Wyoming County	WY 5621	.00		.00		8%		
Yates County	YA 5721	.00		.00		8%		
New York City/State combined tax <small>[New York City includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]</small>	NE 8081	.00		.00		8 <sup>7</sup> / <sub>8</sub> %*		
New York State/MCTD (fuel and utilities) (eligible clothing and footwear in New York City for the period 3/1/11 through 3/31/11)	NE 8061	.00		.00		4 <sup>3</sup> / <sub>8</sub> %*		
New York City - local tax only	NE 8091	.00		.00		4 <sup>1</sup> / <sub>2</sub> %		
		.00		.00				
	<b>9</b>			<b>10</b>			<b>11</b>	
<b>Column subtotals from page 2, boxes 6, 7, and 8:</b>		.00		.00				
 If box 14 is more than \$3,000, see page 2 of instructions.	<b>12</b>			<b>13</b>			<b>14</b>	
<b>Column totals:</b>		.00		.00				

<b>Credit summary</b> — Enter the <b>total</b> amount of credits claimed in Step 3 above, and on any attached schedules (see <b>12 c</b> ).	
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<b>Step 4 of 9 Calculate special taxes</b>	Internal code	Column G Taxable receipts	×	Column H Tax rate =	=	Column J Special taxes due $(G \times H)$
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%		
<b>Total special taxes:</b>						<b>15</b>

<b>Step 5 of 9 Calculate tax credits and advance payments</b>	Internal code	Column K Credit amount
Credit for prepaid sales tax on cigarettes	CR C8888	
Credits against sales or use tax (see <b>16</b> in instructions)	C	
Advance payments (made with Form ST-330)	A	
<b>Total tax credits and advance payments:</b>		<b>16</b>

\*4<sup>3</sup>/<sub>8</sub>% = 0.04375; 7<sup>3</sup>/<sub>8</sub>% = 0.07375; 8<sup>1</sup>/<sub>8</sub>% = 0.08125; 8<sup>3</sup>/<sub>8</sub>% = 0.08375; 8<sup>5</sup>/<sub>8</sub>% = 0.08625; 8<sup>7</sup>/<sub>8</sub>% = 0.08875

Proceed to Step 6, page 4 ▶

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 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 interest



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.

+ \_\_\_\_\_

= \_\_\_\_\_

x 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 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-101, and FY 2012.

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, March 20, 2012, to be considered filed on time. See below for complete mailing information.

Third-party designee section with fields for name, phone number, e-mail address, and identification number.

Printed name of taxpayer, Title, Taxpayer's e-mail address, Signature of taxpayer, Date, Daytime telephone, Firm's employer identification number, Preparer's address, Preparer's PTIN, Preparer's e-mail address, Signature of preparer, if other than taxpayer, Daytime telephone.

\*See 24 in instructions

Where to file your return and attachments

Web File your return at www.tax.ny.gov (see instructions). (If you are not required to Web File, mail your return and attachments to: NYS Sales Tax Processing, PO Box 15169, Albany NY 12212-5169) If using a private delivery service rather than the U.S. Postal Service, see 24 in instructions.

Check stub form for New York State Sales Tax, dated March 10, 2012, payable to First State Bank.

Don't forget to write your sales tax ID#, ST-101, and FY 2012. Don't forget to sign your check

Need help? See Form ST-101-I, Instructions for Form ST-101, page 4.