



# ST-101 Annual Instructions

## Instructions for Form ST-101 New York State and Local Annual Sales and Use Tax Return

For tax period:

**March 1, 2009, through February 28, 2010**

### Highlights for this reporting period:

Web File your sales tax return on our Online Tax Center. Visit us on the Web at [www.nystax.gov](http://www.nystax.gov) and click on the link to the Online Tax Center.

**Please note:** Whenever a sales and use tax rate changes, the corresponding jurisdictional code is replaced with a new code. Therefore, you should be aware that all tax rates affected by the changes described below have been assigned **new jurisdictional reporting codes**.

Effective **March 1, 2009**, the local tax on motor fuel and diesel motor fuel sold as *qualified fuel* in Chautauqua County and in Jefferson County is no longer computed on a cents-per-gallon basis and is computed using a percentage-rate method. See Publication 718-F, *Local Sales and Use Tax Rates on Qualified Motor Fuel, Diesel Motor Fuel, and B20 Biodiesel*, for more information.

#### Effective June 1, 2009:

- A new Metropolitan Commuter Transportation Mobility Tax (MCTMT) applies to certain employers and self-employed individuals engaging in business within the Metropolitan Commuter Transportation District (MCTD). The tax applies to employers required to withhold New York State income tax from wages that have a payroll expense exceeding \$2,500 in any calendar quarter. It also applies to individuals with net earnings from self-employment allocated to the MCTD that exceed \$10,000 for the tax year. For more information about this new tax, visit our Web site at [www.nystax.gov](http://www.nystax.gov).
- Nassau County enacted legislation to impose local sales tax on the sales of residential energy sources and services. See ST-09-1, *Nassau County Local Sales and Use Tax on Residential Energy Sources and Services Effective June 1, 2009*, for more information.
- The special tax on the rental of passenger cars in New York State increased from 5% to 6%. See TSB-M-09(1)S, *Increase in the Special Tax on the Rental of Passenger Cars*, for more information. Also effective June 1, 2009, a special supplemental tax on the rental of passenger cars within the MCTD is imposed at the rate of 5%. The imposition of the special supplemental tax is in addition to the applicable state and local sales and use taxes and the statewide special tax. See TSB-M-09(6)S, *Special Supplemental Tax on the Rental of Passenger Cars Within the Metropolitan Commuter Transportation District*, for more information.
- The New York State sales tax on motor fuel and diesel motor fuel sold as *qualified fuel* within the MCTD decreased from 8 $\frac{3}{4}$  (.0875) cents per gallon to 8 $\frac{7}{10}$  (.087) cents per gallon. See Important Notice N-09-10, *Quarterly Notice Regarding Adjustment of the State and Local Cents Per Gallon Rates of Sales and Use Taxes on Certain Motor Fuel and Diesel Motor Fuel*, for more information.
- The sales tax applies to transportation services provided using limousines, black cars, and certain other motor vehicles with a driver. However, the sales tax does not apply to taxicab and bus services, scheduled public transportation services, services provided in connection with funerals, or interstate services. See TSB-M-09(2)S, *Sales Tax Imposed on Certain Transportation Services*, and TSB-M-09(7)S, *Additional Guidance Relating to the Sales Tax on Certain Transportation Services*, for more information.
- The definition of a sales tax vendor is amended to include, under certain conditions, out-of-state sellers (remote affiliates) of taxable tangible personal property or services that are affiliated with businesses in New York (New York affiliates). See TSB-M-09(3)S, *Definition of a Sales Tax Vendor is Expanded to Include Out-of-State Sellers with Related Businesses in New York State*, for more information.

#### Effective August 1, 2009, in New York City (NYC):

- The combined state and local sales and use tax rate increased to 8 $\frac{7}{8}$ %.
- The exemption from NYC local tax for clothing and footwear (regardless of the cost) is repealed and NYC conforms to the New York State exemption for clothing and footwear costing less than \$110 per item or pair. Effective August 1, 2009, sales of clothing and footwear costing \$110 or more per item or pair in NYC are fully taxable at the combined state and local rate of 8 $\frac{7}{8}$ % (the state 4% tax, the NYC 4 $\frac{1}{2}$ % local tax, and the MCTD 3% tax). Sales of qualifying clothing and footwear costing less than \$110 are fully exempt. See TSB-M-06(6)S, *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006)*, for more information on the state clothing exemption.
- The receipts from any sale of the services of transporting, transmitting, distributing, or delivering gas or electricity are subject to the NYC 4 $\frac{1}{2}$ % local tax. (The commodities of gas and electricity themselves are already subject to NYC local tax.)

See Important Notice N-09-12, *Sales Tax Law Changes in New York City — Effective August 1, 2009*, for more information.

#### Effective September 1, 2009:

- The combined state and local tax rate imposed in Ontario County increased to 7 $\frac{1}{2}$ %. See ST-09-2, *Ontario County Sales and Use Tax Rate Increase Effective September 1, 2009*, for more information.
- The Board of Education of the Newburgh Enlarged City School District passed a resolution that imposed a 3% sales tax on consumer utilities. See ST-09-3, *Change in Local Sales and Use Tax Within the Newburgh Enlarged City School District Effective September 1, 2009*, for more information.
- The Board of Education of the Peekskill City School District passed a resolution that imposed a 3% sales tax on consumer utilities. See ST-09-4, *Change in Local Sales and Use Tax Within the Peekskill City School District Effective September 1, 2009*, for more information.
- All sales to a Qualified Empire Zone Enterprise (QEZE) are fully taxable. Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, is no longer valid; vendors must charge full state and local sales tax to customers who have issued this form to them as a blanket certificate. Sales and uses previously reported on Schedule Q, *Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption*; Schedule B-ATT, *Consumer's Utility and Fuel Taxes for Nonresidential Gas, Electricity, Refrigeration, and Steam Sold to a Qualified Empire Zone Enterprise (QEZE)*; and Schedule T-ATT, *Consumer's Utility Tax for Telephone Services, Telephone Answering Services, and Telegraph Services Sold to a Qualified Empire Zone Enterprise (QEZE)*; or sales to QEZEs that were previously fully exempt from tax, must be reported on Form ST-101 at the combined state and local tax rate in effect for the jurisdiction where the sale is made. See Important Notice N-09-14, *Important Information for Vendors Making Sales of Tangible Personal Property or Taxable Services to Qualified Empire Zone Enterprises (QEZEs)*, for more information.
- The New York State sales tax on motor fuel and diesel motor fuel sold as *qualified fuel* within the MCTD increased from 8 $\frac{7}{10}$  (.087) cents per gallon to 8 $\frac{3}{4}$  (.0875) cents per gallon. See Important Notice N-09-15, *Quarterly Notice Regarding Adjustment of the State and Local Cents Per Gallon Rates of Sales and Use Taxes on Certain Motor Fuel and Diesel Motor Fuel*, for more information.

#### Effective December 1, 2009:

- A QEZE who is registered for sales and use tax purposes may begin claiming credits for tax paid on qualifying purchases. Form ST-101.1, Schedule W, *Report of Purchases Eligible for Credit by a Qualified Empire Zone Enterprise (QEZE)*, is to be used to claim the credit for the period September 1, 2009, through February 28, 2010. See TSB-M-09(12)S, *Changes to Qualified Empire Zone Enterprise (QEZE) Program (Articles 28 and 29) - Effective September 1, 2009*, for more information.
- Retail sales and installations of residential solar energy systems equipment in Westchester County are no longer exempt from local sales and use tax. See Publication 718-S, *Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment*, for more information.
- The 1988 *Reciprocal Agreement Between the State of Connecticut and The State of New York Providing for the Exchange of Tax Information and Cooperative Tax Administration* is terminated. As a result, Form OS-114, *Schedule for New York Vendors to Report Connecticut Sales Tax* (ST-101.11), is no longer used to report Connecticut sales and use taxes. See Important Notice N-09-16, *Important Information for Participants in the Connecticut/New York State Simplified Sales and Use Tax Reporting Program*, for more information.

**Fee for payments returned by banks** — A new law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

**Important reminder to file all pages of your sales tax returns:** Please include all pages of all forms you completed when you file with the Tax Department, even if you did not make entries on some of the pages.

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.

### Quarterly filers who converted to annual filing

Even if you filed one or more quarterly returns for this annual period and then changed to annual filing status, you must enter your sales and use tax information on Form ST-101 and all required schedules for the **entire** annual period. You may claim a credit in Step 5 for taxes you paid with your quarterly returns.

### Filing requirements

**Annual filing:** Filers who owe **more than \$3,000** in tax for this annual filing period must begin to file quarterly (or possibly monthly) returns. Call the Sales Tax Information Center immediately to change to quarterly or monthly filing status and to obtain the necessary forms. (See *Need help?* on page 4.)

### Important reminder to file a complete return

Complete the identification number, name, and address boxes on page 1 of the return. If you are filing single pages (e.g., printed from the Web site), please also enter your sales tax identification number at the top of each page where space is provided. Be sure to include your identification number and name on page 1 of any schedules you may be required to file, and if filing single pages also enter your sales tax identification number at the top of each page where space is provided.

### Making numerical entries

Write your numbers like this:



**1 No tax due?** — You must file a return even if you had no taxable sales and made no purchases subject to tax. Enter your gross sales and services in box 1 of step 1, and write **none** in boxes 12, 13, and 14 in Step 3 on page 3. Then go to Step 9.

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

**2 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-101. (If you are unable to return your certificate, attach an explanation.)

**3 Has your address or business information changed?**

If you need to update your **sales tax mailing address**, you can now do so online. Visit our Web site at [www.nystax.gov](http://www.nystax.gov) and look for the change my address option for further instructions. Otherwise, call the Sales Tax Information Center (see *Need help?* on page 4) or enter your correct address on Form ST-101. 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 get these forms from our Web site, by fax or by phone. See *Need help?* on page 4.

## STEP 1

**4 Enter gross sales and services** — Enter the total taxable, nontaxable, and exempt sales from your New York State business locations and from locations outside New York State delivered into the state in box 1. **Exclude sales tax from this amount.** Also, **do not include sales** from Form ST-101.10, *Annual Schedule FR*.

## STEP 2

**5 Identify required schedules** — Determine which schedules, if any, you are required to complete and file with Form ST-101. Brief descriptions of schedules A, B, FR, H, N, Q, T, and W are included on page 1 of Form ST-101. For more detailed information, see the specific schedule.

Complete the required schedules, if any, and proceed to Step 3.

If you are filing Forms ST-101.4, *Annual Schedule NJ*, **do not** enter the sales information from the schedule onto Form ST-101, but **do** include the amount of tax due to New Jersey, along with the amount due from Form ST-101, in your check or money order.

**Form ST-101.4** is a New Jersey form used by those New York State vendors registered in the New Jersey/New York reciprocal tax agreement to report sales subject to New Jersey tax.

## STEP 3

**6 Calculate sales and use taxes** — If you are filing Schedule FR, enter the amount from box 18 on that schedule in box 2 on page 2 of Form ST-101.

If you are filing schedule A, B, B-ATT, H, N, Q, T, T-ATT, or W (or any combination of these), enter the combined totals from the completed schedules in boxes 3, 4, and 5 on page 2 of Form ST-101. (Do not include the amount from schedule NJ.)

**7 Columns A & B – Taxing jurisdiction and code** — Report each sale of property and services, and each purchase subject to tax, for the jurisdiction (broken out by date ranges if there was a rate change) in which the sale was made and delivered and where the purchase was used. **Do not report on these jurisdiction lines any sale or purchase already reported on a schedule.**

**Reporting New York City taxes** — Use the *New York State/MCTD 4¾%* tax rate line on page 3 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. For the period August 1, 2009, through February 28, 2010, report sales of the services of transporting, transmitting, distributing, or delivering gas or electricity on the *New York City-local tax only 4½%* tax rate line.

Report fuel or utilities used for residential purposes on Form ST-101.3, *Annual Schedule B*. For the period March 1, 2009, through July 31, 2009, use the *New York City-local tax only 4%* tax rate line to report sales in NYC of fuel and utility services used in production of gas, electricity, refrigeration, and steam for sale. Use the *New York City-local tax only 4½%* tax rate line to report these sales for August 1, 2009, through February 28, 2010. Do not report these transactions on the *New York City/State combined tax 8⅞%* tax rate line.

For the period March 1, 2009, through July 31, 2009, use the *New York State/MCTD 4¾%* tax rate line on page 3 to report sales in NYC of clothing and footwear, and items used to make or repair clothing, costing \$110 or more per item or pair. Effective August 1, 2009, these sales are fully taxable. For the period August 1, 2009, through February 28, 2010, report these sales on the *New York City 8⅞%* tax rate line on page 3.

Sales of clothing, footwear, and items used to make or repair clothing costing less than \$110 per item or pair are **fully exempt** in New York City. Report these sales on the *New York City* line on Part 1 of Form ST-101.7, *Annual Schedule H*.

**Reporting sales of residential solar energy systems equipment** — Report receipts from sales and installations of qualifying residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. If a sale occurred in a jurisdiction outside the MCTD, use the *New York State only 4%* tax rate line on page 2 to claim a credit for the state sales tax. If a sale occurred in the MCTD, use the *New York State/MCTD 4¾%* tax rate line to claim a credit for the state and MCTD taxes. In claiming a credit, include the receipts from the sale as a negative number in Column C. If the overall result in Column F is a negative number, precede it with a minus sign (-).

Do not report in this section sales and installations made in localities that have enacted a local exemption, where the sales are fully exempt from tax. Report these sales in Step 1 on page 1 as part of your gross sales only.

See Publication 718-S for a listing of the local jurisdictions that enacted this exemption and the rates in effect in those localities that did not enact the exemption.

**Special reporting rules for sales and installations made within the cities of Auburn, Rome, Utica, Glens Falls, Mount Vernon, New Rochelle, White Plains, and Yonkers** — Sales and installations of residential solar energy systems equipment in the cities listed below are subject to local tax. For these cities, report receipts from sales and installations of residential solar energy systems equipment for the jurisdiction in which each sale was made and delivered at the full tax rate in effect for that jurisdiction. To claim a credit for the New York State, MCTD (if applicable), and local tax, determine the credit rate from the following chart and enter the amount of the credit in Step 5 on the *Credits against sales or use tax* line. The credit **must be substantiated**. Attach a statement to your return explaining the basis for the credit claimed, including the amount of taxable sales against which you are claiming the credit and the jurisdiction in which the sale was made and reported. For your return to be properly processed, at the top of page 1 of your return you must write **Solar energy exemption** and the name of the city(ies) for which you are reporting these sales and credits.

City	Credit rate
Auburn	6%
Rome	7¼%
Utica	7¼%
Glens Falls	5½%
Mount Vernon (3/1/09 - 11/30/09)	5⅞%
New Rochelle (3/1/09 - 11/30/09)	5⅞%
White Plains (3/1/09 - 11/30/09)	5⅞%
Yonkers (3/1/09 - 11/30/09)	5⅞%

**8 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 3. 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 the 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 **16**.

See **12c** for information about documenting any credits claimed.

### **9 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.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases in Step 5. See **16**.

Do not include in Column D purchases of property or services purchased for resale or which are exempt, or taxable sales and services reported in Column C.

**Contractors:** Also report materials purchased in one jurisdiction that are incorporated into realty in another.

**10 Column E – Tax rate** — Tax rates for the period are printed in Column E in percentage formats.

**11 Column F – Sales and use tax** — For each jurisdiction for which you reported sales, purchases, or credits, add the amounts in Columns C and D, then multiply the total by the tax rate in Column E, one line at a time. Enter the result in Column F.  $(C + D) \times E = F$ .

This result may be a net credit, which you should identify by preceding it with a minus sign (-). **Note:** Any net credits should be subtracted when totaling the column.

**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.

### **12 Column totals**

- On page 2, separately subtotal Column C (box 6), Column D (box 7), and Column F (box 8). Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotaling each column. Transfer the box 6, 7, and 8 amounts to page 3, boxes 9, 10 and 11, respectively.
- On page 3, separately total Column C (box 12), Column D (box 13), and Column F (box 14). Include the column subtotals from page 2 (entered in boxes 9, 10, and 11) when totaling each column. Enter the box 14 amount in Step 6.
- Enter the total dollar amount of credit against the tax claimed in Step 3 or on any schedules filed (except on Form ST-101.10). Show any net credits by preceding the amount with a minus sign (-). Attach a statement and any other supporting documentation explaining the basis for the amount of credit claimed. Do not include credits for the vendor collection credit, prepaid sales tax on motor fuel or diesel motor fuel or cigarettes, or any other credit claimed in Step 5 on page 3.

## **STEP 4**

**13 Calculate special taxes** — Enter taxable receipts from sales or uses of passenger car rentals and of information and entertainment services furnished via telephony and telegraphy on the appropriate lines in Column G. For the period March 1, 2009, through May 31, 2009, multiply the taxable receipts from sales or uses of passenger car rentals by 5% (.05) and enter the resulting tax in Column J. For the period June 1, 2009, through February 28, 2010, multiply the taxable receipts from passenger car rentals **outside** the MCTD by 6% (.06) and enter the resulting tax in Column J; multiply the taxable receipts of passenger car rentals **within** the MCTD by 11% (.11) and enter the resulting tax in Column J.

Multiply the taxable receipts from sales or uses of information and entertainment services furnished via telephony and telegraphy by 5% (.05). Enter the resulting tax in Column J.

**14 Total special taxes** — Add the four lines in Column J and enter the total in box 15. Also enter the box 15 amount in Step 6.

## **STEP 5**

**15 Credit for prepaid sales tax on cigarettes** — Enter your credit for prepaid sales tax on cigarettes, if any, in Column K.

**16 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 refunds of sales tax you are claiming (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 3.

**Credits that may be claimed in Step 5 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 Column D on the appropriate 8% jurisdiction line, and take a credit for the 6% sales tax originally paid on the purchase.

- Credits where the tax rate for the jurisdiction 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 5 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.

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

**18 Total tax credits and advance payments** — Add Column K and enter the total in box 16. Also enter the box 16 amount in Step 6.

## **STEP 6**

**19 Calculate taxes due** — Enter the amounts from box 14, *Sales and use tax*, box 15, *Total special taxes*; and box 16, *Total tax credits and advance payments*, in the appropriate spaces. Add boxes 14 and 15, and subtract box 16. Enter the result in box 17.

## **STEP 7**

**20 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 can 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 on time but do not pay the full amount due, or if you file late, you cannot claim this credit. Enter 0 in box 18 and go to Step 7B.

If you qualify, calculate your vendor collection credit in Step 7A. If the result is less than \$200, enter the result in box 18. If the result is equal to or more than \$200, enter only \$200 in box 18.

To calculate your vendor collection credit, add the amount in box 14 to the amount in box 15. If you file Schedule FR, enter the amount from Step 6, box 17 of that form (be sure to enter this amount as a positive number) and add it to the amount determined above (box 14 + box 15). Multiply the result by the credit rate. If the credit amount is less than \$200, enter the amount of the credit in box 18. If the credit amount is equal to or more than \$200, enter \$200 in box 18.

**21 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 in box 17, *Taxes due*. The **minimum penalty for late filing is \$50**. For penalty information, see *Penalty computation*. 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 *Online Tax Center*, 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?* below). Enter this amount in box 19.

### 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 8

**22 Calculate total amount due** — If you were eligible for and claimed the vendor collection credit in Step 7, subtract the box 18 credit amount from box 17 (*Taxes due*) and enter the result.

If you are filing late and you entered penalty and interest in box 19, add box 19 to box 17 (*Taxes due*) and enter the result.

If you are not claiming the vendor collection credit and not entering penalty and interest, enter the box 17 amount as your *Total amount due*.

**Payment information** — If you do not file Form ST-101.4, make your check or money order for the *Total amount due* payable to **New York State Sales Tax**. If you are filing Form ST-101.4, include in your payment amount any tax due with that schedule and with Form ST-101.

On your check or money order, write your sales tax ID#, **ST-101**, and **FY 2010**. Enclose your payment with Form ST-101 to ensure that your payment is properly credited to your account.

If the total amount due is an overpayment, you may either claim a credit or apply for a refund. To claim a credit, enter this amount in Step 5 of your next return and attach substantiation.

To apply for a refund, file Form AU-11, **unless** the overpayment is the result of a credit for sales tax paid on qualifying purchases by a QEZE; in that case, you must include the amount of the refund you are requesting when you file Form AU-12, *Application for Credit or Refund of Sales or Use Tax — Qualified Empire Zone Enterprise (QEZE)*, to claim the credit. If the result of the credit is for prepaid sales tax on motor fuel or diesel motor fuel sold at retail, you must file the appropriate application:

- Form FT-949**, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations*.
- Form FT-950**, *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations*.
- Form FT-1007**, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold at Retail Service Stations*.
- Form FT-1010**, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

**Do not attach the refund application** (Form AU-11; AU-12; FT-949 or FT-950; FT-1007 or FT-1010) **to your return**. You **must** file this application **separately** and mail to the address shown on that form.

## STEP 9

**23 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.

## 24 Sign and mail this return

**Signatures required** — If you are a sole proprietor, you must sign the return and print your name, title, date, and telephone number. If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, date, and telephone number.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, preparer identification number, address, and telephone number.

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



### Where to mail your return and attachments

See page 4 of Form ST-101 to determine where to send your completed return, attachments, and payment. If you are not using the U.S. Postal Service, see *Private delivery services* below.

**Private delivery services** — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed 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 form, contact that private delivery service for instructions on how to obtain written proof of the date your form 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: BANK OF AMERICA, 431C BROADWAY, MENANDS NY 12204.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

**Sales Tax Information Center:** (518) 485-2889  
For in-state callers without free long distance: 1 800 698-2909  
To order forms and publications: (518) 457-5431  
For in-state callers without free long distance: 1 800 462-8100  
**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): 1 800 634-2110



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

**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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.