



Specifications for Reproduction of New York State Sales and Use Tax Forms

**The Tax Department reserves the right to reject any
reproduced form that does not meet these specifications.**

I. General

- A. You can reproduce any New York State sales tax form listed in section III below. The reproduction **must** be substantially identical to the current official New York State version. This includes jurisdiction codes and tax rates. Official versions are available as printed forms distributed by the Tax Department or as PDF files on the department's Web site. If incorrect forms are submitted, they may be rejected; and, if the correct amount of tax is not reported and paid, the taxpayer would be subject to prevailing penalty and interest assessments.

Internet access - www.nystax.gov — Access our Web site for forms, publications, and information.

Fax-on-demand forms ordering system — Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a touch-tone phone to order by fax. A fax code is used to identify each form.

- B. No specific method of reproduction requires approval. You can use conventional printing processes, laser printers, photocopying, or similar reproduction processes. You may not computer generate forms except as specified in section XVI (for example, spreadsheets). We also do not approve software packages.
- C. All forms must be highly legible in every aspect, including printing, reproduction, and filled-in information.
- D. Taxpayers' and preparers' signatures - All taxpayers' and preparers' signatures on reproduced forms filed with the Tax Department must be **original signatures** written on the forms after reproduction.
- E. **Subscription service** — Sign up for our **Subscription Service** to receive email notifications containing direct links to newly posted content on our Internet site. You choose for which tax types you subscribe. Each tax type subscription provides information for newly posted Popular Publications, Memoranda (TSB-M), Advisory Opinions (TSB-A), and Important Notices. The service also provides links to the New York State Division of Tax Appeals and Tax Appeals Tribunal Web site whenever new Tribunal decisions and decision numbers are posted.

Visit our Web site at www.tax.state.ny.us/subscription_service to subscribe or to change your subscription.

- F. **Practitioner's bulletin board** — The Tax Department maintains a special restricted access area on the Web site in which forms are posted in advance of them being provided to the public. This area is intended for use by tax practitioners and software companies that produce substitute NYS tax forms. The sales tax returns and instructions are posted on the bulletin board as soon as they are finalized for printing. Once you provide your company information to the sales tax contact listed in section XVII, you will be given the sign on information for this site. We suggest that you check this site regularly for updated forms as it is your responsibility to ensure that your forms and software are updated with all of the changes made by the Tax Department for each and every filing period. Please note that whenever a tax rate changes, the corresponding jurisdiction code also changes.

II. Definitions

Computer-produced returns are returns that are designed and filled in by a computer peripheral device.

Computer-generated returns consist of the form's data fields only, line by line, produced by a computer peripheral device on blank paper. This includes spreadsheets (Excel, Lotus, etc.) that are attached to the return and show jurisdictional distributions and other computer-printed data pages. (See section XV for requirements and restrictions.)

These returns must match forms issued by the Department of Taxation and Finance (DTF), especially for jurisdiction codes and tax rates.

III. Reproducible forms

Form number	Form title
FT-945/1045	Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel
FT-945/1045-A	Monthly Schedule FT - PrompTax Payments
ST-100	New York State and Local Quarterly Sales and Use Tax Return
ST-100.2	Quarterly Schedule A
ST-100.3	Quarterly Schedule B
ST-100.3-ATT	Quarterly Schedule B-ATT
ST-100.4	Quarterly Schedule NJ
ST-100.5	Quarterly Schedule N
ST-100.5-ATT	Quarterly Schedule N-ATT
ST-100.7	Quarterly Schedule H
ST-100.8	Quarterly Schedule T
ST-100.8-ATT	Quarterly Schedule T-ATT
ST-100.9	Quarterly Schedule Q
ST-100.10	Quarterly Schedule FR
ST-100.11	Quarterly Schedule CT
ST-101	New York State and Local Annual Sales and Use Tax Return
ST-101.2	Annual Schedule A
ST-101.3	Annual Schedule B
ST-101.3-ATT	Annual Schedule B-ATT
ST-101.4	Annual Schedule NJ
ST-101.5	Annual Schedule N
ST-101.5-ATT	Annual Schedule N-ATT
ST-101.7	Annual Schedule H
ST-101.8	Annual Schedule T
ST-101.8-ATT	Annual Schedule T-ATT
ST-101.9	Annual Schedule Q
ST-101.10	Annual Schedule FR
ST-101.11	Annual Schedule CT

Form number	Form title
*ST-102-MN	New York State and Local Sales and Use Tax Return for Single Jurisdiction (manual version) This form has restricted use.
ST-809	New York State and Local Sales and Use Tax Return for Part-Quarterly Filers
ST-809.4	Part-Quarterly Schedule NJ
ST-809.11	Monthly Schedule CT
ST-810	New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers
ST-810.2	Quarterly Schedule A for Part-Quarterly Filers
ST-810.3	Quarterly Schedule B for Part-Quarterly Filers
ST-810.3-ATT	Quarterly Schedule B-ATT for Part-Quarterly Filers
ST-810.4	Quarterly Schedule NJ for Part-Quarterly Filers
ST-810.5	Quarterly Schedule N for Part-Quarterly Filers
ST-810.5-ATT	Quarterly Schedule N-ATT for Part-Quarterly Filers
ST-810.6	Quarterly Schedule P for Part-Quarterly Filers
ST-810.7	Quarterly Schedule H for Part-Quarterly Filers
ST-810.8	Quarterly Schedule T for Part-Quarterly Filers
ST-810.8-ATT	Quarterly Schedule T-ATT for Part-Quarterly Filers
ST-810.9	Quarterly Schedule Q for Part-Quarterly Filers
ST-810.10	Quarterly Schedule FR for Part-Quarterly Filers
ST-810.11	Monthly Schedule CT

* **Special note for Form ST-102-MN:** Form ST-102-MN (a manual or non-Tax Department version of Form ST-102) may only be used by sales tax vendors who received Form ST-102 from the Tax Department and who continue to file for only one jurisdiction. If you sell a software package that includes this form, you must provide information about this restriction to the software users.

You may also reproduce other sales tax or Tax Department administrative forms. The reproduction must be substantially the same as the current New York State version. Examples include: Form ST-130, *Purchaser's Report of Sales and Use Tax*; Form AU-11, *Application for Credit or Refund of Sales or Use Tax*; and Form DTF-96, *Report of Address Change for Business Tax Accounts*.

IV. Paper

Paper used for all reproduced forms must be at least 18-pound bond or 45-pound offset and must be equal to, or better than, the quality used for the official forms.

V. Paper color

We prefer that you reproduce forms in the official color specified below. This will help to ensure that the return is properly handled. If the official color is not used, you must reproduce the forms on white paper.

Color: For Forms ST-100, ST-100.2, ST-100.3, ST-100.3-ATT, ST-100.4, ST-100.5, ST-100.5-ATT, ST-100.7, ST-100.8, ST-100.8-ATT, ST-100.9, ST-100.10, and ST-100.11; rotate color: March - white; June - pink; September - blue; December - yellow.

Forms ST-810, ST-810.2, ST-810.3, ST-810.3-ATT, ST-810.4, ST-810.5, ST-810.5-ATT, ST-810.6, ST-810.7, ST-810.8, ST-810.8-ATT, ST-810.9, ST-810.10, and ST-810.11 are printed on green paper.

Forms ST-101, ST-101.2, ST-101.3, ST-101.4, ST-101.5, ST-101.5-ATT, ST-101.7, ST-101.8, ST-101.9, ST-101.10, ST-101.11, and ST-102-MN are printed on white paper.

Forms ST-809, ST-809.4, and ST-809.11 are also on white paper.

Forms FT-945/1045 and FT-945/1045-A are printed on buff paper.

VI. Ink color

The color of all reproduced images must be black.

VII. Pages, image, and margin sizes

Reproductions must be substantially **identical** to the official form in page, image, and margin size.

VIII. Reverse numbers and unique logos

Reproduction of reverse numbering and unique logos (for example, the calendar graphic) on forms is not required.



IX. Type font and size

Almost all New York State forms are printed using Helvetica or a similar type font. The size of type must be substantially identical to that used on the official form. See the examples below:

	Actual	3	Sales and use taxes due
		4	Late filing charge
		5	Amount due - including late filing charge
	Unacceptable font	3	<i>Sales and use taxes due</i>
		4	<i>Late filing charge</i>
		5	<i>Amount due - including late filing charge</i>
	Unacceptable type size	3	Sales and use taxes due
		4	Late filing charge
		5	Amount due - including late filing charge

X. Pages to be reproduced

All pages of a form must be reproduced even though entries are not required on every page. However, pages consisting solely of instructions, laws, or regulations need not be reproduced.

XI. Arrangement of forms

Both sides of the paper should be used so that reproduced forms have the same page arrangement as that of the official form. Please place the taxpayer's name and identifying number at the top of each page. However, the department will accept multi-page forms on separate pieces of paper if the entire original page layout remains intact.

XII. Photocopy equipment

We will not approve or disapprove specific equipment used to reproduce official forms.

XIII. Period designator

The period designator is a three- or four-character code, depending on the form's filing frequency. It must be included on all forms. All forms should also include the reporting period.

Quarterly and annual filers use the three-character designator. The first character is the quarter or annual indicator (Table A). The second and third characters are the tax year indicators, the last two digits of the ending tax year.*

For example, 104 = March 2003 through May 2003 (first quarter in 2004 tax year for quarterly filers).

*** A sales tax year runs from March 1 through February 28/29**

Part-quarterly (monthly) filers use the four-character designator. The first and second characters are the month indicator (Table B). The third and fourth characters are the tax year indicator, the last two digits of the ending tax year.

For example, 0104 = March 2003 (first month in 2004 tax year for part-quarterly filers).

Table A

1 = First Quarter
 2 = Second Quarter
 3 = Third Quarter
 4 = Fourth Quarter
 A = Annual

Collection quarter

March through May
 June through August
 September through November
 December through February
 March 1, 2003, through February 29, 2004, and years after

Table B

01 = March
 02 = April
 03 = May
 04 = June
 05 = July
 06 = August

07 = September
 08 = October
 09 = November
 10 = December
 11 = January
 12 = February

XV. Computer-produced forms (software packages)

A. General

All forms may be computer-produced (designed and filled in by a computer-peripheral device such as a laser printer), provided that the design is substantially identical in appearance to the official New York State version.

B. Approval requirements

If your company has not previously received approval for sales tax forms from the New York State Tax Department, you must submit at least one set of sales tax forms for approval (and see item C below about the need for a company identification code). Once you receive forms approval, it will be at the Tax Department's discretion whether we require further submissions from your company. We will likely ask for resubmissions from all companies when there are new forms and major changes to existing forms, including sales tax rate and jurisdiction code changes. Companies that issue forms that are not accurate will be contacted, but possibly not before sales tax vendors filing those forms have been notified of inaccurate returns and the applicable penalties and interest associated with their filing have been imposed.

C. Company identification code

The Tax Department now requires software companies that reproduce New York State sales tax forms to include a company identification code on the facsimile forms produced by their product. This code will enable the Tax Department to contact the company in the event of any problem with the substitute tax form(s).

The company identification code may be the company's initials or some other alpha or alphanumeric code approved by the Tax Department. Your company may suggest a code that would be compatible with the IRS or other states (for example, the four-digit NACTP codes).

– **Developers of forms only:**

Program your company ID code to print centered at the bottom of the front page of each substitute tax form.

– **Developers of forms and software:**

If your company develops both the form and the tax software, program your company ID code to print centered at the bottom of each substitute tax form.

– **Developers of software to be used with another company's forms:**

Program your company ID code to print centered at the bottom, following the code of your forms developer.

Please submit your company ID code for prior approval to the Tax Department (see section XVII for address). If your code was previously approved by the Tax Department, it is not necessary to resubmit your code for approval. Sample ID codes may be submitted as follows:

- On a sample form with code(s) printed appropriately; or
- In a letter explaining the code and verifying placement.

D. Unformatted areas and delimiters

If it is not apparent from your submission (for example, blank name and address boxes and/or blank social security number and ID number boxes), please include a statement in your cover letter explaining how your software formats these areas (such as, name and address produced in appropriate locations as indicated on the official NYS version of the form, dashes automatically produced when data filled, etc.).

XVI. Computer-generated forms

In addition to the other provisions of these specifications, the following limitations apply to computer forms:

A. All forms may be computer-prepared (filled in by a computer-peripheral device).

B. You **cannot** computer generate (produce the form's data fields only, line by line, using a computer-peripheral device on blank printout paper) the following pages of New York State sales tax forms:

ST-100, page 1 and page 4	ST-101.11, page 1	ST-809.11, page 1
ST-100.4, page 1	ST-102	ST-810, page 1 and page 4
ST-100.11, page 1	ST-809, page 1	ST-810.4, page 1
ST-101, page 1 and page 4	ST-809.4, page 1	ST-810.11, page 1
ST-101.4, page 1		

Computer-generated pages of these forms must be preprinted using conventional printing processes, laser printers, or similar reproduction processes. The forms may be filled in using computer or word processing equipment, but the forms themselves must be substantially identical in appearance to the official New York State versions. Computer-generated pages should be attached to completed Tax Department forms for the other pages.

- C. If you include any spreadsheets (Excel, Lotus 1-2-3, etc.) with your return showing the jurisdictional distribution of tax, you must follow these guidelines:
- Include your taxpayer ID number (for example, federal employer identification number), business name, form number, and the correct tax period on the top right of each printed spreadsheet page;
 - Display all data in the same column and row order of the original return;
 - Print the spreadsheet on 8½" × 11" paper in portrait orientation showing all columns and grid lines; and
 - Use the correct tax rate and jurisdictional code for the tax period being reported. See page 2 of this publication for instructions about obtaining sales tax returns and other information.

Example:

EIN 8924736852
 XYZ Corporation
 ST-810
 Tax period ending 05-31-2003

Taxing jurisdiction	Code	Taxable sales and services	Purchases subject to tax	Tax rate percent	Sales and use tax
New York State only	NE 0011			4.25%	
Albany	AL 0171	868,763	1,121	8.25%	71,765
Allegany	AL 0211	209,191	43	8.25%	17,262
Broome	BR 0311			8.25%	
Cattaraugus - except	CA 0491			8.25%	
Olean (city)	OL 0411			8.25%	
Salamanca (city)	SA 0421			8.25%	
Cayuga - except	CA 0501			8.25%	
Auburn (city)	AU 0551			8.25%	
Chautaugua	CH 0601	220,574	256	7.25%	16,010

XVII. Changes from these specifications

Reproductions that meet these specifications may be used without prior approval. Any deviation from these specifications requires prior written approval. For permission to deviate from these specifications, submit your request to:

GEORGETTE DORABY
 NYS TAX DEPARTMENT
 TSRD-FORMS SECTION
 BUILDING 8 ROOM 758
 W A HARRIMAN CAMPUS
 ALBANY NY 12227

Telephone number (518) 457-6939

Please allow **two to four weeks** from the time you submit a request for us to consider and act on it.