

# The New Sales Tax Web File

- Updated look and feel
- Improvements to Web Filing
  - all returns and schedules (including late and amended returns) can now be Web Filed
  - store bank account information
  - schedule payments
- Enhanced credit/refund reporting


# Additional Reporting Requirements

- Income information/responsible persons
- Sales information
- Credit information
- Phase in:
  - new reporting requirements are optional for 12 months
  - requirements will become mandatory with the return for June-August filing period due September 20, 2013


# Income Information / Responsible Person

- Responsible person information changed
- ID number of the legal entity that will report the income from the sales reported on the sales tax return
  - federal employer identification number (businesses)
  - social security number (individuals)

## Business information

Has your responsible persons information changed? \*  

Has your business address or phone number(s) changed? \*  

Are the sales reported on this return being reported on a corporation, partnership, or personal income tax return using this same ID number? \*  

Select one ▼  
Select one  
Yes  
No  
Not sure

# Amended Returns

- Can be Web Filed starting with the return due December 20, 2012
- System will provide data from the original return being amended

## Amended Return

Are you filing an amended return? \* Yes  No  

If you are filing an amended return, select the sales tax year you wish to file:

Select sales tax year ▼  
Select sales tax year  
March 2011 - February 2012  
March 2012 - February 2013

Continue

# Sales Information

- Additional reporting requirement:
  - total non-taxable and exempt sales

# Non-Taxable Sales

- The Total New York Gross Sales includes all NYS taxable, non-taxable and exempt sales and includes all sales paid by cash, credit card or debit card
- Non-taxable sales includes all NYS sales that are not subject to any tax or are exempt.



For this filing period

I would like to: \*  ?

Gross sales (\$): \* .00 ?

Non-taxable sales (\$): .00 ?

Do you have anything to report on the main form or schedule(s)? \* Yes  No  ?

Do you have any over-collected sales and use tax for this filing period? \* Yes  No  ?

Did you collect tax on passenger car rentals? \* Yes  No  ?

Did you collect tax on certain information and entertainment services heard over the telephone? \* Yes  No  ?

- Future reporting periods may require you to report the amount of deposits into bank account(s) made by credit and debit card processors
- The Department of Taxation and Finance now receives information directly from credit card merchant processing banks about debit and credit card transactions of businesses. This third party information may be used to assess the accuracy and completeness of your sales tax return.

### Credit card and debit card report (optional)

Report the total deposits made to your business's bank account by credit and debit card processors.

The Department of Taxation and Finance now receives information directly from credit card merchant processing banks about debit and credit card transactions of businesses. The Department may use this information to assess the accuracy and completeness of your sales tax return.

Gross credit card and debit card deposits (\$):  .00 

# Credits Against Taxable Sales and Services

- For each jurisdiction for which you report sales, separately report :
  - receipts(sales),
  - purchases,
  - credits claimed against them
  - over collections

 - Credits have been applied against this amount



| <input type="checkbox"/> | Taxing jurisdiction | Jurisdiction code | Net taxable sales & services (\$) | Net purchases subject to tax (\$) | Tax rate | Sales & use tax (\$) |
|--------------------------|---------------------|-------------------|-----------------------------------|-----------------------------------|----------|----------------------|
| <input type="checkbox"/> | ▼ Albany County     | Al 0181           | 0.00                              | 0.00                              | 8%       | 0.00                 |

Taxable sales & services (\$): .00  
 Credits against taxable sales & services (\$): .00   
 Purchases subject to tax (\$): .00  
 Credits against purchases subject to tax (\$): .00   
 Over-collected tax (\$):  

|                          |                      |         |      |      |    |      |
|--------------------------|----------------------|---------|------|------|----|------|
| <input type="checkbox"/> | ▼ Schenectady County | SC 4241 | 0.00 | 0.00 | 8% | 0.00 |
|--------------------------|----------------------|---------|------|------|----|------|

Taxable sales & services (\$): .00  
 Credits against taxable sales & services (\$): .00   
 Purchases subject to tax (\$): .00  
 Credits against purchases subject to tax (\$): .00   
 Over-collected tax (\$):  

|                                       |               |  |      |      |  |      |
|---------------------------------------|---------------|--|------|------|--|------|
| <input type="button" value="Remove"/> | <b>Total:</b> |  | 0.00 | 0.00 |  | 0.00 |
|---------------------------------------|---------------|--|------|------|--|------|

| <input type="checkbox"/>              | Taxing jurisdiction | Jurisdiction code | Taxable sales & services (\$) | Credits against taxable sales & services (\$) | Net taxable sales & services (\$) | Purchases subject to tax (\$) | Credits against purchases subject to tax (\$) | Net purchases subject to tax (\$) | Tax rate | Over-collected tax (\$) | Sales & use tax (\$) |
|---------------------------------------|---------------------|-------------------|-------------------------------|---|-----------------------------------|-------------------------------|---|-----------------------------------|----------|-------------------------|----------------------|
| <input type="checkbox"/>              | Albany County       | AL 0181           | 6,500.00                      | 500.00  | 6,000.00                          | 3,500.00                      | 500.00  | 3,000.00                          | 8%       | 299                     | 722.99               |
| <input type="checkbox"/>              | Schenectady County  | SC 4241           | 3,200.00                      | 200.00  | 3,000.00                          |                               |   | 0.00                              | 8%       |                         | 240.00               |
| <input type="button" value="Remove"/> | <b>Total:</b>       |                   | <b>9700.00</b>                | <b>700.00</b>                                 | <b>9,000.00</b>                   | <b>3500.00</b>                | <b>500.00</b>                                 | <b>3,000.00</b>                   |          |                         | <b>962.99</b>        |

# Credits Claimed / Refund Details


- Identify credit type
- Total amount of credit type
- Supporting documentation

### Credit claimed

Total credit claimed (\$): 1,200.00

### Explain your jurisdiction credits claimed

#### Miscellaneous Explanations

Bad debt under Tax Law Section 1132(e) (\$):  .00 

Tax remitted in a prior period, which was refunded to the customer during the current period (\$):  .00 

Materials either stored in bulk or fabricated in NY, shipped outside NY for use outside the state (\$):  .00 

Utilities used directly and exclusively in manufacturing (\$):  .00 

Other (\$):  .00 

#### Additional explanation of your claim

You may only enter 1000 characters in the explanation box. For responses that exceed the limit, create an electronic document (Word, etc.). You will have the ability to attach documentation, including any documents that will support your claim later on in the application.

Provide explanation:



# Payments

- ACH Debit
- Schedule payments
- Store bank account information

# Timeline for Changes

- New reporting fields will appear with return due December 20, 2012, and with any prepayments for this reporting period
- Reporting becomes mandatory with Jun 1 - Aug 31, 2013 return due September 20, 2013

# To Learn More

- Visit our Web site to view online demos
- Email your questions to:  
*sales.tax.webinar.questions@tax.ny.gov*
- Worksheets will be available soon online to aid in return preparation
- ***[www.tax.ny.gov](http://www.tax.ny.gov)***