New York State Department of Taxation and Finance

# New York State and Local Sales and Use Tax Return for Part-Quarterly Filers

**ST-809** (9/92)

Use this form to report transactions for the period **September 1, 1992,** through **September 30, 1992, only.** **0493**

| Sales tax vendor identification number | Business telephone number | Daytime telephone number |
|---|---|---|
| | ( ) | ( ) |
| Legal name | | |
| DBA | | |
| Street | | |
| City, state, ZIP code | | |

Use labeled form and return envelope for filing your return.

**Change of Business Information**

☐ Check here if you have changed your business location and have not previously notified us. Enter this new address in the space next to your preprinted address. You must report this or any other change (name, identification number, mailing address or owner/officer/responsible person information) on either Form DTF-95.1, found in the ST-809 Instructions, or Form DTF-95, *Change of Business Information.* To request Form DTF-95, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State call (518) 438-1073.

Type of business

Check here if you are reporting sales tax on this return for more than one business location. If you checked this box and your identification number does not have a ***C*** suffix, attach a list of your locations. ☐

**Summary of Tax Due — Complete *Long Method* or *Short Method* section below, not both *(see instructions).***

**Long Method**

| Summary of Business Activities | A Gross sales and services (to nearest dollar) | B Taxable sales and services (to nearest dollar) | C Purchases subject to use tax (to nearest dollar) |
|---|---|---|---|
| | • | • | • |
| 1a Sales and use taxes *(see instructions)* | 1a | | |
| b Credit for prepaid sales tax *(see instructions)* | 1b | | |
| c Net tax due *(subtract line 1b from 1a)* | | | 1c • |
| 2a Credits not identified *(attachments required; see instructions)* | 2a • | | |
| b Advance payments *(attach Form ST-330)* | 2b • | | |
| c Add lines 2a and 2b | | | 2c |
| 3 Sales and use taxes due *(subtract line 2c from line 1c)* | | | 3 • |
| 4 Amount from Schedule L or from insurance credit vouchers | | | 4 |
| 5 Subtotal *(see instructions)* | | | 5 |
| 6 Interest and penalties *(see instructions on back)* | | | 6 • |
| 7 Amount due *(add lines 5 and 6)* **Pay this amount** | | | 7 • |

**Short Method**

| | | |
|---|---|---|
| 1a Comparable quarter-prior year *(see instructions)** | 1a • | |
| b Tax due (⅓ of line 1a) | 1b | |
| c Credit for prepaid sales tax *(see instructions)* | 1c | |
| d Net tax due *(subtract line 1c from line 1b)* | | 1d • |
| 2a Credits *(attachments required)* | 2a • | |
| b Advance payments *(attach Form ST-330)* | 2b • | |
| c Add lines 2a and 2b | | 2c |
| 3 Sales and use taxes due *(subtract line 2c from line 1d)* | | 3 |
| 4 Amount from Schedule L or from insurance credit vouchers | | 4 |
| 5 Subtotal *(see instructions)* | | 5 |
| 6 Interest and penalties *(see instuctions on back)* | | 6 • |
| 7 Amount due *(add lines 5 and 6)* **Pay this amount** | | 7 • |

— Attach check or money order payable to ***New York State Sales Tax.***
— Include on the check or money order your identification number, ***Form ST-809*** and the period you are reporting.
— Mail in the enclosed envelope to the applicable P O Box on or before: **October 20, 1992.**

**For office use only**

* **Adjustments:** Include on line 1a, "Short"

| Locality | Adjustment |
|---|---|
| | $ |

| | |
|---|---|
| Signature of vendor | Telephone number ( ) |
| Title | Date |
| Signature of preparer *(if other than vendor)* | Telephone number ( ) |
| Preparer's address | Date |

### Interest and Penalty Computation

Interest is always due on any underpayment of tax and is compounded daily from the due date of the return to the date the tax is paid. Call Taxpayer Assistance at the number listed below to get the current rate.

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

B. For failure to file a return on time **with tax due,** the penalty is:

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

**61 or more days late,** the greatest of the following:

— 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, not to exceed 30%; or
— the lesser of $100 or 100% of the tax due, or
— $50.

## Return Addresses

| If you are not participating in either the New Jersey/New York or the Connecticut/New York Reciprocal Tax Agreement and your place of business is located in the county of: | Mail return to: |
|---|---|
| Albany, Broome, Chemung, Chenango, Clinton, Columbia, Delaware, Dutchess, Essex, Franklin, Fulton, Greene, Hamilton, Herkimer, Jefferson, Lewis, Montgomery, Oneida, Orange, Otsego, Putnam, Rensselaer, Rockland, Saratoga, Schenectady, Schoharie, Schuyler, Steuben, St. Lawrence, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington | P O Box 688<br>Albany NY 12201-0688 |
| New York County with ZIP codes 10001-10019<br>Richmond | P O Box 2058<br>Church Street Station<br>New York NY 10008-2058 |
| Bronx<br>Kings<br>New York County with ZIP codes 10020-10285<br>Queens<br>Westchester | G P O Box 5464<br>New York NY 10087-5464 |
| Nassau, Suffolk | P O Box 1866<br>Hicksville NY 11802-1866 |
| Cayuga, Cortland, Livingston, Madison, Monroe, Onondaga, Ontario, Orleans, Oswego, Seneca, Wayne, Yates | P O Box 4777<br>Syracuse NY 13221-4777 |
| Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Wyoming | P O Box 194<br>Buffalo NY 14240-0194 |
| **If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or both, attach the appropriate schedule(s) to your return and mail to:** | **P O Box 688<br>Albany NY 12201-0688** |
| **If you are a vendor located outside New York State, mail your return to:** | **P O Box 688<br>Albany NY 12201-0688** |

## If you need help...

**Phone:**

**For forms or publications** call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

**For information** call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

**Write:**

If you wish to write, address your letter to:

NYS Tax Department
Taxpayer Assistance Bureau
W A Harriman Campus
Albany NY 12227

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.