New York State Department of Taxation and Finance

Instructions for ST-809
Sales and Use Tax Return for Part-Quarterly Filers

ST-809-I
(1/93)

Who Must File

You must file Form ST-809 if, in any one of the previous four quarters:

— you have had total taxable receipts (including purchases subject to use tax), rents and amusement charges totaling $300,000 or more

or

— you are a distributor as defined under Article 12-A and you have sold a total of 100,000 gallons or more of motor fuel or diesel motor fuel whether taxable or not.

Importers and others registered under Article 12-A as distributors of motor fuel or diesel motor fuel must also file Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*, to report the sales tax prepayments due on motor fuel or diesel motor fuel. These prepayments must not be included in the taxable receipts reported on Forms ST-809 or ST-810, but distributors who have used these fuels or sold them at retail may take credits on Form ST-809 (or ST-810) for the prepaid tax already paid on the fuel used or sold (see line 1b - credit for prepaid sales tax).

When to File

File Form ST-809 for each of the first two months of every quarterly reporting period, and Form ST-810, for the third month. Returns are due 20 days after the month covered.

If you do not receive your return by the first week of the month in which it is due, request a duplicate by calling the appropriate telephone number listed under *If You Need Help* on this page or on the back of any sales tax return. **Late charges** will not be reduced because a preaddressed form was not received.

Other Forms You May Have to File

ST-809.4 - Schedule NJ

If you are registered under the New Jersey/New York Reciprocal Tax Agreement, you must attach Schedule NJ to your return. Use Schedule NJ to report the tax due, if any, on deliveries of tangible personal property into New Jersey or services rendered in New Jersey. See Schedule NJ for instructions relating to that form.

ST-809.11 - Schedule CT

If you are registered under the Connecticut/New York Reciprocal Tax Agreement, you must attach Schedule CT to your return. Use Schedule CT to report the tax due, if any, on deliveries of tangible personal property into Connecticut or services rendered in Connecticut. See Schedule CT for instructions relating to that form.

Interest and Penalties

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

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:

1 to 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.

For **failure to pay tax**, even though the return is filed on time, the penalty is 10% of the tax due for the first month, plus 1% of the tax due for each additional month, up to a maximum of 30%.

If You Need Help

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.

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

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Privacy Notification

Our authority to require personal information, including identifying numbers (social security numbers, etc.), is found in sections 1134, 1136, 1137-A, 1142, 1251 and 1253 and Articles 28 and 29 of the Tax Law in general and regulations for sales and use taxes in subchapter J, Title 20 NYCRR.

We will use this information primarily to determine New York State and local sales and use tax liabilities under Articles 28 and 29 of the Tax Law. We will also use it for tax administration purposes and as necessary under Tax Law sections 1146 and 1250, and for any other purpose authorized by law.

Your failure to provide the required information may result in civil or criminal penalties, or both, under sections 1134, 1145, 1250 and 1817 of the Tax Law and Parts 533 and 536 of the regulations for sales and use taxes.

Our authority to maintain this information is found in sections 1136(d), 1146(e) and 1250 of the Tax Law. This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W. A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

Filing Instructions

Two copies of Form ST-809 are mailed to each person registered as a part-quarterly sales tax filer with the New York State Department of Taxation and Finance. **File the copy with the preaddressed label and keep the other copy for your records.**

If you did not receive a return with a preaddressed label, please complete the name and address portion, including your sales tax identification number.

Enter the exact legal name of the business. For a corporation, use the name as it appears on the Certificate of Incorporation; for an unincorporated business, use the name in which the business owns property or acquires debt; for a partnership, use the partnership name; for a sole proprietor, use the name of the individual owner.

Enter the trade name, doing-business-as name, or assumed name if different from the legal name. For a corporation, it is the name that appears on the trade name certificate filed with the New York State Department of State. If the business is not incorporated, use the name filed with the county clerk's office pursuant to Section 130 of the General Business Law.

Enter the address of your actual business location, not the mailing address. Include your business telephone number and the number at which you can be reached during the day, if different.

Change of business information — If there have been any changes in your business name, identification number, mailing address or business address, telephone number or owner/officer/responsible person information, please complete Form DTF-95.1, *Change of Business Information for Employers/Vendors*, located at the bottom of pages 3 and 4. Send the completed form to: **NYS Tax Department, Account Services Section, Building 8 Room 501, W A Harriman Campus, Albany NY 12227-0155**. If there are no changes to the above information, keep Form DTF-95.1 in your files. If a change occurs, complete the form and send it to the address listed as soon as possible.

Type of business — Describe your principal business activity or type of business in the space provided (retail grocery, wholesale furniture, etc.).

Consolidated return — If you have more than one place of business, and are reporting for all business locations on this return, check the appropriate box. If you checked this box and your New York State identification number does not end with a "C", attach a list of your business locations. If your identification number ends with a "C" and you have added or deleted locations since your last return, attach a list of these and indicate ***addition*** or ***deletion***.

Signature — The return must be signed by the vendor or an authorized officer or employee. An accountant, lawyer, or other professional preparing the return must also sign it on the line designated *Signature of preparer, (if other than vendor)*.

Keep all records and other supporting documents used in completing your return for at least three years after filing so that you are able to produce them on request by the Department of Taxation and Finance.

Filing Methods

Two methods are available for monthly filing: *long* and *short*. If you have filed returns for each of the four quarters immediately preceding the month to be covered you may use the short method. Otherwise, you **must** use the long method.

Long method — You must report and pay actual state and local sales and use taxes due for the month.

Short method — You must report and pay an amount equal to one-third of the total state and local sales and use taxes that were due for the comparable quarter of the prior year, adjusted to reflect any new, increased or decreased local sales and use tax. Local taxes are reported as part of the total rather than separately.

Long Method

You must report and pay the actual state and local sales and use taxes due for the month (plus the Greenway fee due on hotel occupancy). *You must also maintain complete records so that you are able to prepare and file a quarterly return (Form ST-810) showing the three months' business activities by locality*. You must show the distribution to each locality on the quarterly return (Form ST-810) and on Schedules A, B, FR, N and U as necessary. You must also complete Schedule NJ and Schedule CT monthly, if applicable.

Do not report on the ST-809 part-quarterly return the tax on lubricating oil (10¢ a quart), the special additional 5% taxes (hotel occupancies and passenger car rentals) or the $1 monthly fee on paging devices. You must maintain records of and report and pay these taxes on Form ST-810.

Summary of Business Activities

Box A — Gross sales and services

Enter the total dollar value of sales made by the business, including those exempt from sales tax (other than motor fuel or diesel motor fuel sales). **Do not include in this figure the amount of sales tax collected**. Include all sales made within New York State (even if for delivery outside New York State) and sales made at business locations outside New York State for delivery into New York State. Do not include sales made at business locations outside New York State that do not involve deliveries into New York State.

Box B — Taxable sales and services

Enter the total dollar amount of the sales reported in Box A that are subject to New York State and local sales taxes.

Box C — Purchases subject to use tax

Enter the total dollar amount of purchases (except for motor fuel or diesel motor fuel) subject to use tax, including personal property purchased at retail on which no tax or insufficient tax was paid at the time of purchase.

Line 1a — Sales and use taxes

Enter the total of the state and local sales taxes due on taxable sales and services, including sales of motor fuel and diesel motor fuel and purchases of items and services subject to use tax **less** credits that can be identified with a specific locality (other than economic development zone credit(s)) plus the Greenway fee.

Substantiate credits that can be identified with a specific locality by attaching a statement explaining the basis for the credit claimed and any other supporting documentation (for example, credit for tax paid by a contractor on the purchase of materials that the contractor then used in performing repairs that are subject to the tax). Your substantiation must include the taxing jurisdiction, rate of tax paid, and calculations used to determine the amount of credit claimed.

Do not include on this line any amounts reported on Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*.

Do not take any credit on line 1a for prepaid sales tax on motor fuel or diesel motor fuel that was sold or used during the month. (See line 1b instructions).

Line 1b — Credit for prepaid sales tax

— Enter the amount of sales tax prepaid to your suppliers on motor fuel or diesel motor fuel sold at retail or used during the month covered by this return.

— **Registered distributors of motor fuel or diesel motor fuel should also include amounts** prepaid with Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*, on motor fuel or diesel motor fuel sold at retail (whether taxable or nontaxable*) or used during the month covered by this return.

* Exception: Credit for prepaid sales tax on motor fuel or diesel motor fuel that was sold in bulk (i.e., sold through a marketing location other than a retail service station) to an exempt purchaser or delivered out of state to your customer should be claimed on Form FT-945/1045.

Line 2a — Credits not identified

Enter the total amount of credits claimed against the tax other than the credits taken on line 1a and line 1b.

Report economic development zone credits on this line and file Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax*, separately from your return. Mail Form AU-11 and all substantiating documentation to the address shown on the form. Be sure to indicate on Form AU-11 the period of the return on which you are taking the credit.

Enter the total of the economic development zone credits and any credits that can be substantiated but cannot be identified with a specific locality. You **must** substantiate all credits taken on this line.

Line 2b — Advance payments including PrompTax payments

If you paid part of your tax in advance, enter the total amount of these payments on line 2b. Include PrompTax payments on this line and attach Form ST-330, *Record of Advance Payment*, if applicable. **Do not** report sales tax prepayments due on motor fuel or diesel motor fuel as advance payments. Report these prepayments on Form FT-945/1045.

Line 4 — Interest and penalties

If you file your return or make payment after the due date, you must pay a late filing charge which consists of interest and penalty. See *Interest and Penalties* on Page 1.

Line 5 — Amount Due

Enter the amount on line 3 plus any amount reported on line 4.

Notice to filers of Schedule NJ and Schedule CT — If you report tax due on either Schedule NJ (ST-809.4) or Schedule CT (ST-809.11), send only one check payable to ***New York State*** for the amount due New York and New Jersey or New York and Connecticut. If you report tax due on both the schedules, include the total due all three states in one check payable to ***New York State***. Do not offset an overpayment from one state against the tax due the other.

Short Method

Line 1a — Comparable quarter of prior year

Enter the total state and local sales and use taxes that were due (**before** deducting credits or advance payments) for the comparable quarterly reporting period of the preceding year, adjusted to reflect any new, increased or decreased local sales and use taxes and the Greenway fee *(see Short Method Adjustment)*.

Notice to vendors who file Schedule FR — When entering the *total state and local taxes which were due for the comparable quarter of the previous year*, you must include the amount reported on **Line A**, col. (e) of the Schedule FR filed for the comparable quarter. The amount entered on Line A is the amount of taxes

reported on motor fuel and/or diesel fuel **before** deducting the credit for prepaid sales tax on either of these fuels.

Return for month ending:	Use comparable quarterly period:
March 31 April 30	March 1 - May 31
June 30 July 31	June 1 - August 31
September 30 October 31	September 1 - November 30
December 31 January 31	December 1 - February 28 (29)

Adjustments

If this return includes taxable sales or purchases subject to use tax for any locality that either enacted a local sales and use tax or increased or decreased its rate after the close of the comparable quarter, prior year, the amount entered on line 1a must include an adjustment to reflect the new local rates. See **Short Method Adjustment** on page 4.

Line 1c — Credit for prepaid sales tax

— Enter the amount of sales tax prepaid to your suppliers on motor fuel and/or diesel motor fuel sold or used during the month covered by this return.

— **Registered distributors of motor fuel or diesel motor fuel should also include amounts** prepaid with your Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel,* on motor fuel or diesel motor fuel sold at retail (whether taxable or nontaxable*) or used during the month covered by this return.

* Exception: Credit for prepaid sales tax on motor fuel or diesel motor fuel that was sold in bulk (i.e., sold through a marketing location other than a retail service station) to an exempt purchaser or delivered out of state to your customer should be claimed on Form FT-945/1045.

Line 2a — Credits

Enter the total amount of credits claimed against the tax other than the credit claimed on line 1c.

Report economic development zone credits on this line and file Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax*, separately from your return. Mail Form AU-11 and all substantiating documentation to the address shown on the form. Be sure to indicate on Form AU-11 the period of the return on which you are taking the credit.

Other credits reported on line 2a must be substantiated by attaching a statement explaining the basis for the credit claimed and any other supporting documentation (for example, credit for tax paid by a contractor who paid tax on the purchase of materials that the contractor then used in performing repairs that are subject to the tax). Your substantiation must include the taxing jurisdiction, rate of tax paid and calculations used to determine the amount of credit claimed.

Line 2b — Advance payments

If you paid part of your tax in advance, enter the total amount of these payments on line 2b. Include PromptTax payments on this line and attach Form ST-330, *Record of Advance Payment*, if applicable. **Do not** report sales tax prepayments due on motor fuel or diesel motor fuel as advance payments. Report these prepayments on Form FT-945/1045.

Line 4 Interest and Penalties

If you file your return or make payment after the due date, you must pay a late filing charge which consists of interest and penalty. See *Interest and Penalties* on Page 1.

Line 5 — Amount Due

Enter the amount on line 3 plus any amount reported on line 4.

Notice to filers of Schedule NJ or Schedule CT — If you report tax due on either Schedule NJ (ST-809.4) or Schedule CT (ST-809.11), or both, send only one check payable to ***New York State Sales Tax*** for the amount due New York, New Jersey and Connecticut. **Do not offset an overpayment from one state against the tax due the other.**

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Change of Business Information For Employers/Vendors

If there have been any **changes** in your business name, identification number, mailing or business address, telephone number, or owner/officer/responsible person information, please complete this form. **Mail to: NYS Department of Taxation and Finance, Registration Section, Building 8 Room 501, W A Harriman Campus, Albany NY 12227-0155.**

Old Information:

Identification number: _____

Name: _____

New Information: Effective date _____

Identification number: _____ Phone number: _____

Trade name: (DBA, etc.): _____

Legal name: _____

Business address: _____

Mailing address: _____

Reason for change: _____

Business tax records which should be changed: ☐ Corporation Tax ☐ Highway Use Tax ☐ Motor Diesel Fuel Tax

☐ Sales and Use Tax ☐ Withholding Tax ☐ Other

Tax type	Account number

DTF-95.1 (8/92)

Short Method Adjustment

When a local rate has been increased or decreased, multiply the total taxable sales and purchases subject to use tax reported for that locality in the comparable quarter by the difference between the new and old rates. If a new local tax was enacted since the end of the prior comparable quarter, use current records to estimate taxable sales and purchases subject to use tax in that locality for three months and multiply this amount by the new local tax rate. Total the adjustments for all such localities and add this amount to or subtract it from the taxes due for the comparable quarter last year. Enter this adjusted total on line 1a on the front of the return. **List the names of the localities and the amount of the adjustment (show negative balances in parentheses) for each on the front of the return in the lower left corner. See instructions below for the Hudson River Valley Greenway Fee.**

Examples:

The city "Y" increased its local tax and the county "D" decreased its local tax. If a vendor reported taxable sales for city "Y" in the prior year's comparable quarter and sales were also made in county "D" during that quarter, the adjustments would be computed as follows:

Locality*	Current Combined Rate	Combined Rate Comparable Quarter	Increase (Decrease)	×	Taxable Sales**	=	Adjustment*
City "Y"	7%	6%	1%		$250,000		$2,500
County "D"	5%	7%	(2%)		3,000		(60)
Total adjustments to be added to comparable prior year's quarter							$2,440

* Enter information in these two columns on the front of the return in the lower left corner *(see chart below)*.

** Includes purchases subject to use tax.

For counties in the Hudson River Valley Greenway area (the counties of Albany, Columbia, Dutchess, Orange, Putnam, Rensselaer, Rockland and Westchester; the area of Green and Ulster counties outside the Catskill Park; and the Town and Village of Waterford in Saratoga County), the adjustment for the *Greenway fee* must also be included. The adjustment for this fee would be computed as follows:

Locality*	Current Combined Rate Plus Greenway Fee	Combined Rate Comparable Quarter	Increase	×	Taxable Sales**	=	Adjustment*
Albany County	7% plus 0.2%	7%	0.2%		$10,000		$20

* Enter information in these two columns on the front of the return in the lower left corner. The adjustment for the Greenway fee must be added to any adjustment for rate increases or decreases and entered on line 1a. Note: the Greenway Fee **must** be charged and accounted for separately (i.e., you must compute tax at 7% and at 0.2%, not at 7.2%).

** These sales should include hotel occupancy only.

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Enter below the new owner/officer/responsible person information if there have been any changes

Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )
Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )
Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )
Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )