New York State Department of Taxation and Finance

Quarterly Schedule P for Part-Quarterly Filers

Sales Tax PrompTax Payments

P

1296

Use this form to report transactions for the period **March 1, 1996,** through **May 31, 1996, only.**

Attach this schedule to Form ST-810, *New York State and Local Sales and Use Tax Return - Quarterly for Part-Quarterly Filers.*

Print name, address and identification number as shown on Form ST-810. *Please read instructions on back before completing this schedule.*

Name	Identification number

Street address	City	State	ZIP code

Appropriate information should be reported below for each of the three Sales Tax PrompTax payments and the two Forms ST-809, *New York State and Local Sales and Use Tax Return for Part-Quarterly Filers,* filed for this period.

1a	Actual tax due for the period 3/1/96 through 3/22/96 ...	1a						
1b	Actual prepaid tax for the period 3/1/96 through 3/22/96 ...	1b						
2a	A — PrompTax payment was based on actual tax due for the period 3/1/96 through 3/22/96 less amount in 1b				2a			
or 2b	E — PrompTax payment was based on 75% (.75) of one third of last year's comparable quarter (3/1/95 through 5/31/95) less amount in 1b ..				2b			
3	Enter the total prepaid tax for the period 3/1/96 through 3/31/96				3			
4	Tax paid with Form ST-809				4			
5	Total tax paid for March 1996 *(add line 2a or 2b and lines 3 and 4)*					5		

6a	Actual tax due for the period 4/1/96 through 4/22/96 ...	6a						
6b	Actual prepaid tax for the period 4/1/96 through 4/22/96 ...	6b						
7a	A — PrompTax payment was based on actual tax due for the period 4/1/96 through 4/22/96 less amount in 6b				7a			
or 7b	E — PrompTax payment was based on 75% (.75) of one third of last year's comparable quarter (3/1/95 through 5/31/95) less amount in 1b ..				7b			
8	Enter the total prepaid tax for the period 4/1/96 through 4/30/96				8			
9	Tax paid with Form ST-809				9			
10	Total tax paid for April 1996 *(add line 7a or 7b and lines 8 and 9)*					10		

11a	Actual tax due for the period 5/1/96 through 5/22/96 ...	11a						
11b	Actual prepaid tax for the period 5/1/96 through 5/22/96 ...	11b						
12a	A — PrompTax payment was based on actual tax due for the period 5/1/96 through 5/22/96 less amount in 11b				12a			
or 12b	E — PrompTax payment was based on 75% (.75) of one third of last year's comparable quarter (3/1/95 through 5/31/95) less amount in 1b ..				12b			
13	Enter the total prepaid tax for the period 5/1/96 through 5/31/96				13			
14	Enter the total from line 12a or 12b and line 13					14		
15	Total prepayments *(add lines 5, 10 and 14)*					15		

16	Tax paid with Form ST-810	16	

Instructions

Vendor Collection Credit

The vendor collection credit does not apply to this schedule.

Who must file

Schedule P must be filed by any vendor who is registered to make PrompTax payments of sales tax. The schedule is used to report the PrompTax payments of sales tax you made during the quarter covered by this schedule. If you are a vendor who is required to remit PrompTax payments for more than one sales tax type (i.e., prepaid sales tax on motor fuel and diesel motor fuel **and** sales tax) you must remit (and report) each tax type separately. Schedule P may **only** be used to report the PrompTax payment of sales tax. Use Form FT-945/1045-A, *Monthly Schedule FT,* to report PrompTax payments of prepaid sales tax on motor fuel and diesel motor fuel.

When to file

Schedule P must be filed quarterly with Form ST-810, *New York State and Local Sales and Use Tax Return – Quarterly for Part-Quarterly Filers.* Form ST-810 is due 20 days after the end of the quarter covered by the return.

Line instructions

As a participant in the PrompTax program, each month you may pay the actual tax due for the 22-day period, or you may estimate your monthly PrompTax payment based on last year's comparable period. Since you may exercise either option **each month**, each month must be reported separately on this form *(Quarterly Schedule P).*

Whichever option you choose, you may reduce your PrompTax payment by the amount of any prepaid tax credits (prepaid tax on cigarettes, motor fuel or diesel motor fuel) you are entitled to for the 22 days. However, for the months in which you base your PrompTax payment on last year's comparable quarter, you **must** compute the PrompTax payment on your **total** sales tax liability for that quarter (before making any credit adjustments allowable in that quarter) and **then** deduct your **current** prepaid tax credits.

If your PrompTax payment for any month was based on actual tax due for the 22-day period, enter that amount in the box labeled *actual tax due for the period* indicated (for example, March 1 - March 22, 1996). Do **not** complete this box for any period in which your PrompTax payment was based on last year's comparable quarter. If you are claiming any prepaid tax credit for the period, enter that amount in the box labeled *actual prepaid tax for the period.*

Do not compute or include any penalty or interest due on your PrompTax payments.

Line 1a — **Actual tax due for the period -** If your March payment was based on actual tax due for the period (March 1 - March 22), enter on line 1a the amount of your actual tax due. If you estimated your tax due, leave this line blank.

Line 1b — **Prepaid tax credit for the period -** If you claimed a prepaid tax credit for the 22-day period, enter the amount.

Line 2a — **Actual method -** If your March payment was based on actual tax due for the period (March 1 - March 22), check box A and enter your PrompTax payment (electronic funds transfer or certified check) on line 2a. The PrompTax payment shown on line 2a should have equaled at least 90% of the actual tax due for March 1 - March 22, less credit for any prepaid tax from line 1b.

Line 2b — **Estimated method -** If your payment was based on last year's comparable period, check box E and enter your PrompTax payment (electronic funds transfer or certified check) on line 2b. The PrompTax payment shown should have equaled at least 75% of one-third of the sales tax liability for last year's comparable quarter, less credit for any prepaid tax from line 1b.

Line 3 — Enter the amount of prepaid sales tax credit claimed on your ST-809 return for March.

Line 4 — Enter the amount of the payment remitted with your ST-809 return for March.

Line 5 — Add line 2a or 2b, line 3 and line 4. This amount should equal the total sales tax payments remitted for March.

Line 6a — **Actual tax due for the period -** If your April payment was based on actual tax due for the period (April 1 - April 22), enter on line 6a the amount of your actual tax due. If you estimated your tax due, leave this line blank.

Line 6b — **Prepaid tax credit for the period -** If you claimed a prepaid tax credit for the 22-day period, enter the amount.

Line 7a — **Actual method -** If your April payment was based on actual tax due for the period (April 1 - April 22), check box A and enter your PrompTax payment (electronic funds transfer or certified check) on line 7a. The PrompTax payment shown on line 7a should have equaled at least 90% of the actual tax due for April 1 - April 22, less credit for any prepaid tax from line 6b.

Line 7b — **Estimated method -** If your payment is based on last year's comparable period, check box E and enter your PrompTax payment (electronic funds transfer or certified check) on line 7b. The PrompTax payment shown should equal at least 75% of one-third of the sales tax liability for last year's comparable quarter, less credit for any prepaid tax from line 6b.

Line 8 — Enter the amount of prepaid sales tax credit claimed on your ST-809 return for April.

Line 9 — Enter the amount of the payment remitted with your ST-809 return for April 1996.

Line 10 — Add line 7a or 7b, line 8 and line 9. This amount should equal the total sales tax payments remitted for the month of April.

Line 11a — **Actual tax due for the period -** If your May payment was based on the actual tax due for the period (May 1 - May 22), enter on line 11a the amount of your actual tax due. If you estimated your tax due, leave this line blank.

Line 11b — **Prepaid tax credit for the period -** If you claimed a prepaid tax credit for the 22-day period, enter the amount.

Line 12a — **Actual method -** If your May payment was based on actual tax due for the period (May 1 - May 22), check box A and enter your PrompTax payment (electronic funds transfer or certified check) on line 12a. The PrompTax payment shown on line 12a should equal at least 90% of the actual tax due for May 1 - May 22, less credit for any prepaid tax from line 11b.

Line 12b — **Estimated method -** If your payment was based on last year's comparable period, check box E and enter your PrompTax payment (electronic funds transfer or certified check) on line 12b. The PrompTax payment shown should have equaled at least 75% of one-third of the sales tax liability for last year's comparable quarter, less credit for any prepaid tax from line 11b.

Line 13 — Enter the amount of prepaid sales tax credit claimed on your ST-809 return for May.

Line 14 — Enter the PrompTax payment for May (amount from line 12a or line 12b, plus line 13).

Line 15 — Add the PrompTax payments and the amounts paid with Form ST-809 for the first two months of the quarter (lines 5, 10 and 14), and enter the total on line 15. This total should be equal to the amount reported on line 2b of your Form ST-810.

Line 16 — Indicate the amount of tax paid with Form ST-810. **Do not add** to this amount the total reported on line 15.