



# Quarterly Schedule P for Part-Quarterly Filers Sales Tax Prompt Tax Payments

# P

**0997**

Use this form to report transactions for the period **December 1, 1996, through February 28, 1997, 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 Prompt Tax 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 12/1/96 through 12/22/96	<b>1a</b>				
1b Actual prepaid tax for the period 12/1/96 through 12/22/96	<b>1b</b>				
2a <input type="checkbox"/> <b>A</b> Prompt Tax payment was based on actual tax due for the period 12/1/96 through 12/22/96 less amount in 1b	<b>2a</b>				
or 2b <input type="checkbox"/> <b>E</b> Prompt Tax payment was based on 75% (.75) of one third of last year's comparable quarter (12/1/95 through 2/29/96) less amount in 1b	<b>2b</b>				
3 Enter the total prepaid tax for the period 12/1/96 through 12/30/96	<b>3</b>				
4 Tax paid with Form ST-809	<b>4</b>				
5 Total tax paid for December 1996 (add line 2a or 2b and lines 3 and 4)	<b>5</b>				

6a Actual tax due for the period 1/1/97 through 1/22/97	<b>6a</b>				
6b Actual prepaid tax for the period 1/1/97 through 1/22/97	<b>6b</b>				
7a <input type="checkbox"/> <b>A</b> Prompt Tax payment was based on actual tax due for the period 1/1/97 through 1/22/97 less amount in 6b	<b>7a</b>				
or 7b <input type="checkbox"/> <b>E</b> Prompt Tax payment was based on 75% (.75) of one third of last year's comparable quarter (12/1/95 through 2/29/96) less amount in 1b	<b>7b</b>				
8 Enter the total prepaid tax for the period 1/1/97 through 1/31/97	<b>8</b>				
9 Tax paid with Form ST-809	<b>9</b>				
10 Total tax paid for January 1997 (add line 7a or 7b and lines 8 and 9)	<b>10</b>				

11a Actual tax due for the period 2/1/97 through 2/22/97	<b>11a</b>				
11b Actual prepaid tax for the period 2/1/97 through 2/22/97	<b>11b</b>				
12a <input type="checkbox"/> <b>A</b> Prompt Tax payment was based on actual tax due for the period 2/1/97 through 2/22/97 less amount in 11b	<b>12a</b>				
or 12b <input type="checkbox"/> <b>E</b> Prompt Tax payment was based on 75% (.75) of one third of last year's comparable quarter (12/1/95 through 2/29/96) less amount in 1b	<b>12b</b>				
13 Enter the total prepaid tax for the period 2/1/97 through 2/28/97	<b>13</b>				
14 Enter the total from line 12a or 12b and line 13	<b>14</b>				
15 Total prepayments (add lines 5, 10 and 14)	<b>15</b>				

16 Tax paid with Form ST-810	<b>16</b>				
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# 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 PromptTax payments of sales tax. The schedule is used to report the PromptTax payments of sales tax you made during the quarter covered by this schedule. If you are a vendor who is required to remit PromptTax 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 PromptTax payment of sales tax. Use Form FT-945/1045-A, *Monthly Schedule FT*, to report PromptTax 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 PromptTax program, each month you may pay the actual tax due for the 22-day period, or you may estimate your monthly PromptTax 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 PromptTax 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 PromptTax payment on last year's comparable quarter, you **must** compute the PromptTax 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 PromptTax 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, December 1 - December 22, 1996). Do **not** complete this box for any period in which your PromptTax 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 PromptTax payments.

- Line 1a** — **Actual tax due for the period** - If your December payment was based on actual tax due for the period (December 1 - December 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 December payment was based on actual tax due for the period (December 1 - December 22), check box A and enter your PromptTax payment (electronic funds transfer or certified check) on line 2a. The PromptTax payment shown on line 2a should have equaled at least 90% of the actual tax due for December 1 - December 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 PromptTax payment (electronic funds transfer or certified check) on line 2b. The PromptTax 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 December.
- Line 4** — Enter the amount of the payment remitted with your ST-809 return for December.

- Line 5** — Add line 2a or 2b, line 3 and line 4. This amount should equal the total sales tax payments remitted for December.
- Line 6a** — **Actual tax due for the period** - If your January payment was based on actual tax due for the period (January 1 - January 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 January payment was based on actual tax due for the period (January 1 - January 22), check box A and enter your PromptTax payment (electronic funds transfer or certified check) on line 7a. The PromptTax payment shown on line 7a should have equaled at least 90% of the actual tax due for January 1 - January 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 PromptTax payment (electronic funds transfer or certified check) on line 7b. The PromptTax 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 January.
- Line 9** — Enter the amount of the payment remitted with your ST-809 return for January.
- 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 January.
- Line 11a** — **Actual tax due for the period** - If your February payment was based on the actual tax due for the period (February 1 - February 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 February payment was based on actual tax due for the period (February 1 - February 22), check box A and enter your PromptTax payment (electronic funds transfer or certified check) on line 12a. The PromptTax payment shown on line 12a should have equaled at least 90% of the actual tax due for February 1 - February 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 PromptTax payment (electronic funds transfer or certified check) on line 12b. The PromptTax 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-810 return for February.
- Line 14** — Enter the PromptTax payment for February (amount from line 12a or line 12b) plus line 13.
- Line 15** — Add the PromptTax 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.
- Line 16** — Indicate the amount of tax paid with Form ST-810. **Do not add** to this amount the total reported on line 15.