New York State Department of Taxation and Finance

Monthly Schedule CT

Schedule for New York Vendors to Report Connecticut Sales Tax

ST-809.11
(12/97)

0798

For period ended

NY tax registration number

CT tax registration number

Federal identification number

Use this form to report only transactions for the period

December 1, 1997, through **December 31, 1997.**

Please correct your name and mailing address if shown incorrectly.

If you have checked the final return box on your New York State tax return, check here ☐ and attach your Connecticut Certificate of Authority.

If there have been any changes in business information, see instructions on back of this form.

☐ Please check if your mailing address has changed.

If this is a partial period schedule, enter dates covered

From: **To:**

Filing Instructions

— **Send only one check or money order,** made payable to ***New York State Sales Tax,*** for the amount shown on line 10 and the amount due to New York State.

— **You must file a schedule** even if no tax is due or no sales were made. Attach this schedule to your New York State sales tax return.

— **Due date:** 20th day after filing period shown above.

— **Interest for late payment:** 1% (.01) of the tax due per month computed from the due date.

— **Penalty for late payment:** 15% (.15) of tax due or $50, whichever is greater.

— If you claim deductions on line 3, a detailed record must be kept along with relevant certification.

			Column 1 6%	Column 2 5½% *	Column 2a 5% *	Column 2b 4%
1 Connecticut Gross Receipts	Sales of goods ▶	1G		▶		
	Leases and rentals ▶	1R				
	Labor and services ▶	1S				
2 Totals *(add lines 1G, 1R and 1S)*						
3 Deduction totals *(see instructions on reverse side)* ▶						
4 Balance subject to tax *(subtract line 3 from line 2)*						
5 Gross amount of tax due *(line 4 times tax rate)*						

* Column 2 applies only to sales of repair or replacement parts used for manufacturing production. See *Special Notes* in instructions on reverse side.

6 Total gross amount of tax due *(add line 5 across, Columns 1, 2, 2a and 2b)* ▶	6	
7 Less tax credits, if any *(attach authorized credit memo)* ▶	7	
8 Net amount of tax due *(subtract line 7 from line 6)*	8	
9 ▶ Interest for late payment $ ▶ Plus penalty for late filing $ =	9	
10 Total amount due *(add line 8 and line 9)* ▶	10	

I declare under the penalties of false statement that this schedule has been examined by me and to the best of my knowledge is true, complete and correct.

Taxpayer's signature	Title	Date

For office use only

Instructions

Vendor Collection Credit

The vendor collection credit does not apply to sales reported on this schedule.

General Instructions

— Use the preprinted tax schedule that was mailed to you.

— Be certain the correct period ending is indicated.

— The correct tax registration number **must** appear on the schedule in the space provided.

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, you must complete Form DTF-95.1, *Change of Business Information for Employers/Vendors,* found on page 3 of the Form ST-809 instructions, or Form DTF-95, *Change of Business Information.* To request Form DTF-95, call the Business Tax Information Center at 1 800 972-1233. You can also call toll free 1 800 462-8100. From areas outside the U.S. and Canada, call (518) 485-6800. (Note: As a multistate filer, you should place an ***M*** next to the form number on Form DTF-95.1 or Form DTF-95 to indicate your multistate filing status.)

Special Notes

Effective July 1, 1997, Connecticut's tax rates for computer and data processing services has decreased to 5%. The tax on labor and services for vessels has decreased to 4%. The new rates are reflected in Columns 2a and 2b of this schedule.

Column 2. Use this column only for sales of repair or replacement parts exclusively for use in machinery used directly in a manufacturing production process that are subject to tax at the reduced rate of 5½%.

Line Instructions

Line 1G - (Column 1) **CONNECTICUT GROSS RECEIPTS FROM THE SALES OF GOODS.** Enter total gross receipts from the sale of tangible personal property.

Note: (a) Include on line 1G receipts from: (1) sales of cigarettes and motor vehicle fuel, (2) tax-exempt sales, (3) total credit sales, (4) federal and state excise taxes and state petroleum companies gross earnings tax, (5) sales of heating fuel, electricity and gas and (6) shipping and delivery charges.

(b) Exclude from line 1G receipts from: (1) installment payments from conditional or credit sales previously reported, (2) sales and use taxes and Admissions, Dues and Cabaret tax reimbursements, (3) sales of real estate and (4) commissions received, except sales agents' services.

Line 1G - (Column 2) - Connecticut gross receipts from the sale of any repair or replacement parts exclusively for use in machinery used directly in a manufacturing production process as defined in section 12-412(34), Conn. Gen. Stat... See ***Special Notes*** above.

Line 1R - CONNECTICUT GROSS RECEIPTS FROM LEASES AND RENTALS. Enter total gross receipts from the leasing and renting of tangible personal property.

Note: Include in line 1R receipts from: (1) royalties or periodic payments received, (2) maintenance charges, (3) cancellation charges, (4) installation charges and (5) shipping and delivery charges.

Line 1S - CONNECTICUT GROSS RECEIPTS FROM SALES OF LABOR AND SERVICES. ENTER TOTAL GROSS RECEIPTS derived from the rendering of all services, including but not limited to: (a) computer and data processing services; (b) credit information and reporting services; (c) employment agencies and agencies providing personnel services; (d) private investigation, protection, patrol work, watchman and armored car services, excluding services of off-duty police officers and off-duty firefighters; (e) painting and lettering services; (f) photographic studio services; (g) telephone answering services; (h) stenographic services; (i) services to industrial, commercial or income producing real property; (j) business analysis, management, management consulting and public relations services, (k) piped-in music services; (l) flight instructions and chartering services by a certified air carrier; (m) motor vehicle repair services, (n) motor vehicle parking excluding valet parking at any airport; (o) radio or television repair services; (p) furniture reupholstering and repair services; (q) repair services to electrical or electronic devices; (r) lobbying or consulting services; (s) sales agent services for selling tangible personal property, excluding auctioneer services; (t) locksmith services; (u) advertising or public relation services not related to the development of media advertising or cooperative direct mail advertising; (v) landscaping and horticultural services; (w) window cleaning services; (x) maintenance services; (y) janitorial services; (z) exterminating services; (aa) swimming pool cleaning and maintenance services; (bb) the following renovation and repair service to other than industrial, commercial or income-producing real property: paving of any sort, painting or staining, wallpapering, roofing, siding and exterior sheetmetal work; (cc) miscellaneous personal services; (SIC Industry Group 729), excluding services by licensed massage therapists or licensed hypertrichologists; (dd) repair or maintenance services to tangible personal property including any contract of warranty or service related to any such item; (ee) business analysis, management or management consulting services rendered by a general partner or an affiliate thereof to a limited partnership; (ff) telecommunications services; (gg) community antenna television services; (hh) noncommercial vessel storage or mooring charges (excludive of the period from November 1 through April 30).

Note: (a) Also include on line 1S receipts from: (1) sales of professional, insurance or personal services, (2) sales of installation labor, (3) total construction contract charges, (4) total credit sales and (5) shipping and delivery charges.

(b) Exclude from line 1S receipts from: (1) installment payments from credit sales previously reported, (2) nontaxable commissions received and (3) sales and use tax reimbursements.

Line 3 - Enter deductions allowable under section 12-412 of the Conn. Gen. Stat. (You must keep detailed records.) These deductions include (but are not limited to) items from the following list:

Sales for resale, newspapers and magazines by subscription, food, machinery, medicines by prescription, nonprescription medicines, sales to exempt agencies, materials, tools and fuel for industrial and agricultural production or in the fishing industry, air and/or water pollution abatement or certified items, non-taxable labor and service charges, business services between parent companies and wholly owned subsidiaries, trade-ins, returned goods or rentals taxed at 6%, aircraft repair and replacement parts, flyable aircraft, oxygen, blood, artificial devices, crutches and wheelchairs, sales or leases of ambulances to non-profit organizations, clothing under $50, sales of cloth and components used in the noncommercial production of clothing. For a complete list of sales and use tax exemptions, refer to Conn. Gen. Stat. 12-412.

Line 6 - Add line 5 across, Columns 1, 2, 2a, and 2b. Enter the total on line 6.

Line 7 - Credits. To receive authorized tax credits for any prior period, an amended return must have filed and a credit notice received from the Connecticut Department of Revenue Services for the period(s) the overpayment was made. The credit notice must be attached to your return. Enter advance payment credits on this line.

Line 8 - Subtract line 7 from line 6. Enter the difference.

Line 9 - Penalty for late payment: 15% of the tax due or $50, whichever is greater.

Interest, if this is a late or amended return, should be computed at the rate of 1% per month or fraction thereof, from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

If the total Connecticut tax you have paid is greater than the amount you owe, do not subtract the overpayment from the New York State tax due. **Under no circumstances may you offset an overpayment to one state against the tax due the other.**