



# ST-809 Part-Quarterly Instructions

## Instructions for Form ST-809

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

For tax period:

March 1, 2001, through March 31, 2001

The New York State Tax Department is dedicated to answering any questions you have about sales and use taxes. For assistance, please call our Business Tax Information Center at

1 800 972-1233

or

For updated tax news, downloadable tax forms, links to related sites, and other information, visit our Web site at

[www.tax.state.ny.us](http://www.tax.state.ny.us)



**Please read this section before completing your return.**

#### Filing requirements

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 Form 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 (on the return, see Box 5 of Step 1 or Box 3 of Step 2 — *Credit for prepaid sales tax*).

#### 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 either 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. Report local taxes as part of the total rather than separately.



#### Preaddressed labels

Two copies of the sales and use tax return are mailed to each registered vendor. On the copy you file, place the enclosed peel-and-stick preaddressed label in the appropriate section on the front of the return. Keep the other copy of the return for your records.

If you did not receive a return with a preaddressed label, complete the identification number, name, and address boxes on the front of the return. Please be sure to include your identification number and name on any schedule you may be required to file.

# Instructions

**No tax due?** Check the box and enter your gross sales in Box 1 of Step 1 below; enter **none** in Boxes 2 and 3. You must file by the due date even if no tax is due. See **1** in instructions.

**Has your address or business information changed?** If so, enter new mailing address on preprinted label above. See **2** in instructions.

## 1 No tax due?

You must file a return even if you had no taxable sales and made no purchases subject to tax. Check the box, enter your gross sales and services in Box 1 and write **none** in Boxes 2 and 3. Then go to Step 3.

**Note:** You may be subject to penalty and interest if you do not file a return by the due date or do not pay in full.

## 2 Change of address or business information

If you need to update your sales tax mailing address, enter your correct address on the label we provided. If you need to change your address for other New York taxes, or change other business information such as the name, identification number, physical address, or owner/officer information, complete and send in Form DTF-95, *Business Tax Account Update*.

Obtain forms through Fax-on-Demand, Internet Access, or call one of the Telephone Assistance numbers listed in the **Need help?** section on page 4.

### Step 1 of 3 Long method of calculating tax due

|   |  |   |       |     |
|---|--|---|-------|-----|
| 1 | Enter total gross sales and services (to nearest dollar; see <b>3</b> in instructions) .....     | 1 | ..... | .00 |
| 2 | Enter total taxable sales and services (to nearest dollar; see <b>4</b> in instructions) .....   | 2 | ..... | .00 |
| 3 | Enter total purchases subject to use tax (to nearest dollar; see <b>5</b> in instructions) ..... | 3 | ..... |     |
| 4 | Sales and use tax (see <b>7</b> in instructions) .....   | 4 | ..... |     |
| 5 | Credit for prepaid sales tax (see <b>8</b> in instructions) .....                                | 5 | ..... |     |
| 6 | Net tax due (subtract Box 5 amount from Box 4 amount) .....                                      |   |       |     |
| 7 | Credits not identified (attachments required, see <b>9</b> in instructions) .....                |   |       |     |
| 8 | Advance payments (including PromptTax) .....   |   |       |     |
| 9 | Add Box 7 amount to Box 8 amount .....   |   |       |     |

## 3 Calculate gross sales and services

Enter the total taxable, nontaxable, and exempt sales from your New York State business locations and from locations outside New York State delivered into the state in Box 1 of Step 1. Do not include sales of motor fuel or diesel motor fuel.

**Do not include sales tax in this amount.**

## 4 Calculate taxable sales and services

Enter in Box 2 of Step 1 the total amount of the sales reported in Box 1 that are subject to New York State and local sales taxes. **Do not** include sales tax in this amount.

## 5 Calculate purchases subject to use tax

**Purchases outside New York:** Report in Box 3 of Step 1 the full amount of purchases made outside New York of

tangible personal property and services used in your business in New York State on which no New York State tax was paid.

**Purchases in New York in one jurisdiction/use in another jurisdiction:** If the tax rate in the jurisdiction where you purchased the tangible personal property or services used in your business is higher than the tax rate in the jurisdiction where your business is located, report the full amount of such purchases in Box 3 of Step 1.

Do not include in Box 3 of Step 1 purchases of property or services purchased for resale or which are exempt.

**Contractors:** Also report materials purchased in one jurisdiction that are incorporated into realty in another.

## 6 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 either method. Otherwise, you must use the long method.

If you use the long method, you must report and pay actual taxes due for the month.

If you use the short method, you must report and pay an amount equal to one-third of the total taxes that were due for the comparable quarter of the prior year. Make adjustments to reflect new, increased or decreased taxes. Report local taxes as part of the total rather than separately.

Regardless of the method used, you must maintain complete records to be able to complete quarterly return Form ST-810. Form ST-810 is where you will report sales by each locality. You may also be required to file schedules A, B, H, N, N-ATT, P, FR, T, NJ, and CT with the quarterly return, if any apply to you.

## 7 Sales and use taxes

Enter in Box 4 of Step 1 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 **minus** credits that can be identified with a specific locality (other than economic development zone credits).

Substantiate credits that can be identified with a specific locality by attaching a statement explaining the basis for the credit; also attach any other supporting documents (for example, credit for tax a contractor paid on purchases of materials that were then used to perform 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.

**Do not** include in Box 4 of Step 1 any amounts reported on Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel*.

**Do not** take any credit in Box 4 of Step 1 for prepaid sales tax on motor fuel or diesel motor fuel that was sold or used during the month (see Box 5 instructions).

## 8 Credit for prepaid sales tax

Enter in Box 5 of Step 1 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 in Box 5 of Step 1 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 you sold in bulk (that is, through a marketing location other than a retail service station) to an exempt purchaser or delivered out of state to your customer should be reported on Form FT-945/1045.

Include in Box 5 of Step 1 the prepaid sales tax credit on cigarettes you claimed for the month.

## 9 Credits not identified

Enter in Box 7 of Step 1 the credits claimed against the tax other than credits taken in Boxes 4 and 5 of Step 1. **Do not** claim any vendor collection credit in this box.

Report empire zone (EZ) credits in this box and file Form AU-11, *Application for Credit or Refund of Sales or*

*Use Tax*, separately from your return. Mail Form AU-11 and all substantiation to the address shown on the form. Indicate on Form AU-11 the period of the return on which you are taking the credits.

Enter the total EZ credits and any other credits you can substantiate but cannot identify with a specific locality. You **must** substantiate all credits in this box.

## 10 Advance payments including PromptTax payments

Enter in Box 8 of Step 1 any tax you paid in advance, including PromptTax payments.

Do not include sales tax prepayments due on motor fuel or diesel motor fuel as advance payments. Report these prepayments on Form FT-945/1045.

## 11 Interest and penalty

If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest. Penalty and interest are calculated on the amount of tax due, from Box 10 of Step 1. The minimum penalty for late filing is \$50. Late payment and underpayment also result in interest charges; interest rates are adjusted quarterly and compounded daily.

To determine your penalty and interest amount, call 1 800 972-1233. A Tax Department representative will calculate the correct amount for you. Or you can use our Web site at [www.tax.state.ny.us](http://www.tax.state.ny.us) to determine your penalty and interest. Enter the total penalty and interest in Box 11 of Step 1.

## 12 Amount due

Enter in Box 12 the total of Box 10 and Box 11 of Step 1. This is the amount to pay with this return.

Step 2 of 3 Short method of calculating tax due

|    |  |   |  |  |
|----|--|---|--|--|
| 1  | Comparable quarter of prior year (see 13 in instructions)*             | 1 |  |  |
| 2  | Tax due (1/2 of Box 1 amount)  | 2 |  |  |
| 3  | Credit for prepaid sales tax (see 14 in instructions)                  | 3 |  |  |
| 4  | Net tax due (subtract Box 3 amount from Box 2 amount)                  | 4 |  |  |
| 5  | Credits (attachments required, see 15 in instructions)                 | 5 |  |  |
| 6  | Advance payments (including PrompTax payments, see 16 in instructions) | 6 |  |  |
| 7  | Add Box 5 amount to Box 6 amount                                       |   |  |  |
| 8  | Sales and use tax due (subtract Box 7 amount from Box 4 amount)        |   |  |  |
| 9  | Interest and penalty (see 17 in instructions)                          |   |  |  |
| 10 | Amount due (add Box 8 amount to Box 9 amount)                          |   |  |  |

**13 Comparable quarter of prior year**

Enter in Box 1 of Step 2 total taxes that were due (before deducting credits or advance payments) for the comparable quarter of the prior year. Make adjustments to reflect any new, increased, or decreased taxes. (See *Short method adjustment* below.)

**Schedule FR filers:** When entering the total taxes that were due for the comparable quarter in the prior year, include the amount reported on Line A, column (e), of the Schedule FR filed for the comparable quarter. The amount on line A is the taxes reported on motor fuel or diesel motor fuel **before** deducting the credit for prepaid sales tax on either of these fuels.

**14 Credit for Prepaid Sales Tax**

Enter in Box 3 of Step 2 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 in Box 3 of Step 2 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 you sold in bulk (that is, through a marketing location, other than a retail service station) to an exempt purchaser or delivered out of state to your customer should be reported on Form FT-945/1045.

Include in Box 3 of Step 2 the prepaid sales tax credit on cigarettes you claimed for the month.

**15 Credits**

Enter in Box 5 of Step 2 the credits claimed against the tax other than credits taken in Box 3 of Step 2. **Do not** claim any vendor collection credit in this box.

Report empire zone (EZ) credits in this box and file Form AU-11, *Application for Credit or Refund of Sales or Use Tax*, separately from your return. Mail Form AU-11 and all substantiation to the address shown on the form. Indicate on Form AU-11 the period of the return on which you are taking the credits.

Enter the total EZ credits and other credits you can substantiate but cannot identify with a specific locality. You **must** substantiate all credits in this box.

Substantiate other credits reported in Box 5 of Step 2 by attaching a statement explaining the basis for the credit and any other supporting documents (for example, credit for tax a contractor paid on purchases of materials that were then used to perform 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.

**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 in Box 1 of Step 2. **List the names of the localities and the amount of the adjustment (show negative balances in parentheses) for each following the Step 2 box.**

*Example:*

*Note: The entries in this example are fictional. Do not use these figures when completing your return.*

City "Y" increased its local tax and 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*  | Combined Rate Current | Combined Rate Comparable Quarter | Increase (Decrease) | x | 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 from these two columns in the space following the Step 2 box.

\*\* Includes purchases subject to use tax.

**16 Advance payments including PrompTax payments**

Enter in Box 6 of Step 2 any tax you paid in advance, including PrompTax payments.

Do not include sales tax prepayments due on motor fuel or diesel motor fuel as advance payments. Report these prepayments on Form FT-945/1045.

**17 Interest and penalty**

If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest. Penalty and interest are calculated on the amount of tax due, from Box 8 of Step 2. The minimum penalty for late filing is \$50. Late payment and underpayment also result in interest charges; interest rates are adjusted quarterly and compounded daily.

To determine your penalty and interest amount, call 1 800 972-1233. A Tax Department representative will calculate the correct amount for you. Or you can use our Web site at [www.tax.state.ny.us](http://www.tax.state.ny.us) to determine your penalty and interest. Enter the total penalty and interest in Box 9 of Step 2.

**18 Amount Due**

Enter in Box 10 of Step 2 the total of Box 8 and Box 9 of Step 2. This is the amount you pay with this return.

|   |   |
|---|---|
| <b>Step 3 of 3 Sign and mail this return</b><br>Make sure you keep a completed copy for your records. | Must be postmarked by <b>Friday, April 20, 2001</b> , to be considered filed on time. See flowchart below for complete mailing information. |
| Printed name of taxpayer _____ Title _____  |   |
| Signature of taxpayer _____ Date _____ Daytime telephone ( _____ ) _____                              |   |

**19 Sign and mail this return**

**Signatures required**

If you are a sole proprietor, you must sign the return and print your name, title, and telephone number.

If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, and telephone number.

If you do not prepare the return yourself, sign and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, address, and telephone number.

**Make sure you keep a copy of your completed return for your records.**



**Where to mail your return and attachments**

Use the enclosed preprinted return envelope to mail your return and attachments. If you are using your own envelope, use the flowchart on the back of Form ST-809 to determine where to send your completed return, attachments, and payment. If you are not using the U.S. Postal service, see *Private delivery service address* following.

If you are enrolled in the PromptTax program, use the pre-addressed envelope provided.

**Private delivery service address**

If you are using a private delivery service rather than the U.S. Postal Service, you must send your return to a different address than those shown on back of Form ST-809. Address your return envelope to:

THE CHASE MANHATTAN BANK  
 NYS GOVERNMENT TAX PROCESSING  
 12 CORPORATE WOODS BLVD  
 4TH FLOOR  
 ALBANY NY 12211-2524

**Need help?**



**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: **1 800 972-1233**

For general information: **1 800 225-5829**

To order forms and publications: **1 800 462-8100**

From areas outside the U.S. and outside Canada: **(518) 485-6800**



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. **1 800 748-3676**



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



**Hotline for the hearing and speech impaired:**

**1 800 634-2110** from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call **1 800 225-5829**.



**If you need to write,** address your letter to:

NYS TAX DEPARTMENT  
 TAXPAYER ASSISTANCE BUREAU  
 W A HARRIMAN CAMPUS  
 ALBANY NY 12227

**Privacy notification**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer sales and use taxes or liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone **1 800 225-5829**. From areas outside the U.S. and outside Canada, call **(518) 485-6800**.