New York State Department of Taxation and Finance

4th Quarter

**Sales Tax
PrompTax Payments**

**Quarterly Schedule P
for Part-Quarterly Filers**

File as an attachment to Form ST-810

P

Include with
Form ST-810

For tax period:
December 1, 2001, through February 28, 2002

Due date:
Wednesday, March 20, 2002

1202

| Sales tax identification number	Legal name *(Print ID# and name as shown on Form ST-810 or Certificate of Authority)*

Report the appropriate information below for each of your three Sales Tax PrompTax payments for this period.

1a Actual tax due for the period 12/1/01 through 12/22/01 .. **1a**

1b Actual prepaid tax for the period 12/1/01 through 12/22/01 **1b**

2a **A** PrompTax payment was based on actual tax
due for the period 12/1/01 through 12/22/01, minus amount in 1b **2a**

or

2b **E** PrompTax payment was based on 75% (.75) of one third of last year's
comparable quarter (12/1/00 through 2/28/01), minus amount in 1b **2b**

3 Enter the total prepaid tax for the period 12/1/01 through 12/31/01 .... **3**

4 Additional payment for the period 12/1/01 through 12/31/01 included with PrompTax
payment made in January 2002 *(if credit enter "0")* **4**

5 Total tax paid for December 2001 *(add line 2a or 2b, and lines 3 and 4)* **5**

6a Actual tax due for the period 1/1/02 through 1/22/02 ...... **6a**

6b Actual prepaid tax for the period 1/1/02 through 1/22/02 .. **6b**

7a **A** PrompTax payment was based on actual tax
due for the period 1/1/02 through 1/22/02, minus amount in 6b **7a**

or

7b **E** PrompTax payment was based on 75% (.75) of one third of last year's
comparable quarter (12/1/00 through 2/28/01), minus amount in 6b **7b**

8 Enter the total prepaid tax for the period 1/1/02 through 1/31/02 .... **8**

9 Additional payment for the period 1/1/02 through 1/31/02 included with PrompTax
payment made in February 2002 *(if credit enter "0")* **9**

10 Total tax paid for January 2002 *(add line 7a or 7b, and lines 8 and 9)* **10**

11a Actual tax due for the period 2/1/02 through 2/22/02 ...... **11a**

11b Actual prepaid tax for the period 2/1/02 through 2/22/02 .. **11b**

12a **A** PrompTax payment was based on actual tax
due for the period 2/1/02 through 2/22/02, minus amount in 11b **12a**

or

12b **E** PrompTax payment was based on 75% (.75) of one third of last year's
comparable quarter (12/1/00 through 2/28/01), minus amount in 11b **12b**

13 Enter the total prepaid tax for the period 2/1/02 through 2/28/02 .... **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 Balance of tax amount shown on Form ST-810 *(see instructions)* **16**

17 Total amount due for quarter (add lines 15 and 16) *(see instructions)* **17**
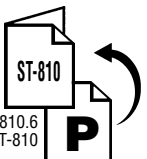
ST-810

Insert Form ST-810.6
inside Form ST-810

P

Instructions

Vendor collection credit

The vendor collection credit does not apply to this schedule.

Who must file

Any vendor who is registered to make PrompTax payments of sales tax must file Form ST-810.6, *Quarterly Schedule P for Part-Quarterly Filers.* Use Form ST-810.6 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 (that is, prepaid sales tax on motor fuel and diesel motor fuel **and** sales tax) you must remit (and report) each tax type separately. You may use Form ST-810.6 **only** 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

Form ST-810.6 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 either 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,** you must report each month separately on this form (Form ST-810.6).

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, 12/1/01 through 12/22/01). 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 December payment was based on actual tax due for the period (December 1 through 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 — **Actual prepaid tax 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 through December 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 December 1 through December 22, minus 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, minus credit for any prepaid tax from line 1b.

Line 3 — Enter the amount of prepaid sales tax credit claimed for December.

Line 4 — Enter the additional payment for the period December 1, 2001, through December 31, 2001, included with PrompTax payment made in January 2002 (if credit enter "0").

Line 5 — Add line 2a or 2b, and 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 through 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 — **Actual prepaid tax 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 through January 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 January 1 through January 22, minus 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, minus credit for any prepaid tax from line 6b.

Line 8 — Enter the amount of prepaid sales tax credit claimed for January.

Line 9 — Enter the additional payment for the period January 1, 2002, through January 31, 2002, included with PrompTax payment made in February 2002 (if credit enter "0").

Line 10 — Add line 7a or 7b, and 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 through 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 — **Actual prepaid tax 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 through February 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 have equaled at least 90% of the actual tax due for February 1 through February 22, minus 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, minus credit for any prepaid tax from line 11b.

Line 13 — Enter the amount of prepaid sales tax credit claimed on your return (Form ST-810) for February.

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

Line 15 — Add the PrompTax payments (lines 5, 10, and 14) and enter the total on line 15.

Line 16 — Indicate the amount of tax shown on Form ST-810 to be paid. This is the amount to be included on your next scheduled electronic fund transfer. Be sure to subtract any vendor collection credit as computed from Step 7C of Form ST-810 when calculating this payment.

Line 17 — Total payment amount. Add the prepayment amount in line 15 with amount to be paid for Form ST-810 on line 16. Include this total on Form ST-810, Step 5 of 9, under advance payments.

Web site address: www.tax.state.ny.us   **Privacy notification:** See Form ST-810-I, *Instructions for Form ST-810*, page 4.