2nd Quarter

ST-810 Quarterly Instructions

Instructions for Form ST-810 New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly Filers

For tax period:
June 1, 2005, through August 31, 2005

- Effective **June 1, 2005**, the state sales and use tax rate has decreased. See Important Notice N-05-8, New York State Sales and Use Tax Rate Decrease Effective June 1, 2005, for more information.

- Effective **June 1, 2005**, the combined state and local tax rate imposed in New York City has decreased. See ST-05-3, New York City Sales and Use Tax Rate Decrease Effective June 1, 2005, for more information.

- Effective **June 1, 2005**, New York State has enacted legislation to increase from ¼% to ⅜% the additional rate of tax imposed within the MCTD. See ST-05-4, Metropolitan Commuter Transportation District (MCTD) Sales and Use Tax Rate Increase Effective June 1, 2005, for more information.

- Effective **July 1, 2005**, the combined state and local tax rate imposed in Erie County increased to 8¼%. See ST-05-5, Erie County Sales and Use Tax Rate Increase Effective July 1, 2005, for more information.

- Due to recently enacted legislation, vendors who sell clothing, footwear, or items used to make or repair clothing, must continue to collect and remit New York State and local sales taxes on all of these items until **March 31, 2006**.

  Two seven-day exemption periods have also been enacted. The first seven-day exemption period begins on Tuesday, August 30, 2005, and ends on Monday, September 5, 2005, and the second seven-day exemption period begins on Monday, January 30, 2006, and ends on Sunday, February 5, 2006.

- The Department has instituted a new policy regarding sales to properly appointed agents of New York governmental entities. **Effective July 1, 2005**, in order for you to make tax exempt sales to such an agent you must obtain from the agent a properly completed Form ST-122, Exempt Purchase Certificate for an Agent of a New York Governmental Entity, or Form FT-122, Fuel Tax Exempt Purchase Certificate for an Agent of a New York Governmental Entity. A copy of Form DTF-122, Certification of Agency Appointment by a New York Governmental Entity, must be attached to Form ST-122 or Form FT-122. See Important Notice N-05-9, Sales to Private Entities that have been Appointed as an Agent of a New York Governmental Entity, for more information.

- To update your sales tax mailing address, you may now call the Business Tax Information Center at 1 800 972-1233 (from areas outside the U.S. and outside Canada, call (518) 485-6800). If you need to change other business information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address, see Has your address or business information changed? on page 2.

The New York State Tax Department is dedicated to answering your questions. Please call our Business Tax Information Center at 1 800 972-1233 for assistance. For updated tax news, downloadable forms, links to related sites, and other information, visit our Web site at:

www.nystax.gov

STOP

Please read this section before completing your return.

Filing requirements

Monthly filing: If your combined total of taxable receipts, purchases subject to tax, rents, and amusement charges is **$300,000 or more in a quarter**, or if you are a distributor as defined under Article 12-A and you have sold a total of 100,000 gallons or more of motor fuel or diesel motor fuel (taxable or nontaxable), you must file monthly returns beginning with the first month of the next sales tax quarter. You must then continue to file monthly returns until you no longer meet the above conditions for four consecutive quarters. Call 1 800 972-1233 immediately to change to monthly filing status and to obtain the necessary forms.

Importers and others registered under Article 12-A as distributors of motor fuel or diesel motor fuel: Do not include on this return (Form ST-810), or on the part-quarterly returns (Form ST-809), any amounts reported on Form FT-945/1045, Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel.

Quarterly filing: If you are presently required to file part-quarterly (monthly) returns and

- your total taxable receipts, purchases subject to tax, rents, and amusement charges amounted to less than $300,000 in every one of the last four quarters, **or**
- you are a distributor as defined under Article 12-A selling motor fuel or diesel motor fuel, and you sold less than 100,000 gallons in every one of the last four quarters,

you may request conversion to quarterly filing.

To change your filing period, contact the Business Tax Information Center; see Need help? on page 4. If you fail to file a return on time, you may be subject to penalty and interest charges.

Preaddressed labels

Place the enclosed peel-and-stick preaddressed label in the appropriate section on the front of the return. If you are filing single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided. Be sure to include your identification number and name on the front of any schedules you may be required to file, and if filing single pages also enter your sales tax identification number at the top of each page where space is provided.

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. If filing single pages, please also enter your sales tax identification number at the top of each page where space is provided.

Making numerical entries

Write your numbers like this: 1 2 3 4 5 6 7 8 9 0

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 13, 14, and 15 on page 3, Step 3. Then go to Step 9.

There is a $50 penalty for late filing of a no-tax-due return.

2 Final return?

If you have permanently discontinued your business, check the box that follows **Final return?**, complete the back of your sales tax Certificate of Authority, and attach it to your Form ST-810. (If you are unable to return your certificate, attach an explanation.)

3 Has your address or business information changed?

If you need to update your **sales tax mailing address,** call the Business Tax Information Center (see Need help? on page 4) or enter your correct address on the label we provided. You may also use Form DTF-96, Report of Address Change for Business Tax Accounts, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, Business Tax Account Update. You can obtain forms through Internet access, fax-on-demand, or by calling one of the telephone assistance numbers listed in the Need help? section on page 4.

STEP 1

4 Enter gross sales and services

Enter the total taxable, nontaxable, and exempt sales and services from your New York State business locations and from locations outside New York State delivered into the state in box 1. **Exclude sales tax from this amount.** Also, **do not include sales from** Form ST-810.10, Quarterly Schedule FR for Part-Quarterly Filers.

STEP 2

5 Identify required schedules

Determine which schedules, if any, you are required to complete and file with Form ST-810. Brief descriptions of schedules A, B, FR, H, N, P, Q, and T are included on the front of Form ST-810. For more detailed information, see the specific schedule. Check the appropriate box on page 1 of Form ST-810 for any schedules you are required to file.

Complete the required schedules, if any, and proceed to Step 3.

If you are filing Forms ST-810.4, Quarterly Schedule NJ for Part-Quarterly Filers, or ST-810.11, OS-114 Schedule CT, or both, **do not** enter the sales information from the schedules onto Form ST-810, but **do** include the amount of tax due to New Jersey and Connecticut, along with the amount due from Form ST-810, in your check or money order.

Form ST-810.4 is a New Jersey form used by those New York State vendors registered in the New Jersey/New York reciprocal tax agreement to report sales subject to New Jersey tax.

Form ST-810.11, OS-114 Schedule CT, is a Connecticut form used by those New York State vendors registered in the Connecticut/New York reciprocal tax agreement to report sales subject to Connecticut tax.

STEP 3

6 Calculate sales and use taxes

If you are filing Form ST-810.10, enter the amount from box 16 on that schedule in box 2 on page 2 of Form ST-810.

If you are filing schedule A, B, B-ATT, H, N, Q, T, or T-ATT (or any combination of these), enter the combined totals from the completed schedules in boxes 3, 4, and 5 on page 2 of Form ST-810. (Do not include amounts from schedules CT and NJ.)

7 Columns A & B – Taxing jurisdiction and code

Report each sale of property and services, and each purchase subject to tax, for the jurisdiction in which the sale was made and delivered and where the purchase was used. **Do not report on these jurisdiction lines any sale or purchase already reported on a schedule.**

Reporting New York City taxes [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]

Use the New York State/MCTD 4⅜% tax rate line to report purchases of fuel and utility services subject to sales tax at the full combined state and local tax rate for which you paid New York City tax only. Report fuel or utilities used for **residential** purposes on Form ST-810.3, Quarterly Schedule B for Part-Quarterly Filers.

Use the New York City - local tax only 4% tax rate line to report sales in the city of New York for: 1) fuel and utility services used in the production of gas, electricity, refrigeration, and steam for sale; and 2) installation, repair, and maintenance services to property used in farming. Do not report these transactions on the New York City/State combined tax 8⅜% tax rate line.

8 Column C – Taxable sales and services

Report taxable sales for each jurisdiction in New York State where delivery of sales and services occurred. **Do not** include sales tax in this amount.

Credits against sales and services

Credits that can be identified by locality should be taken on the appropriate line in Step 3. If the result is a negative number, precede it with a minus sign (-). Examples of such credits include:

- Tax paid on property purchased in bulk and stored, but not used by the purchaser, and subsequently shipped for use in another jurisdiction.
- Tax paid on property fabricated, assembled, processed, printed, or imprinted in one jurisdiction, that was shipped for use in another jurisdiction.
- Tax paid on canceled sales, returned merchandise, and bad debts.
- Tax paid on construction materials resold or incorporated into realty in another jurisdiction. (Unless the materials were used out of state or otherwise exempt, report tax on the materials.)
- Tax paid by a veterinarian on drugs and medicines used in certain veterinary services.

Note: To claim an empire zone (EZ) credit, a credit from your prior return, or a credit that you are unable to associate with a particular jurisdiction, see 16.

See 12c for information about documenting any credits claimed.

9 Column D – Purchases subject to tax

- Purchases outside New York State: Report the full amount of purchases made outside New York State 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 State in one jurisdiction/use in another jurisdiction: Report the full amount of any tangible personal property or services purchased for use in your business if the tax rate is higher in the jurisdiction where the property or services are used than the tax rate in the jurisdiction where you purchased the property or services.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases in Step 5. See 16.

Do not include in Column D 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.

10 Column E – Tax rate

Tax rates for the period are printed in Column E in percentage formats.

11 Column F – Sales and use tax

For each jurisdiction for which you reported sales, purchases, or credits, add the amounts in Columns C and D, then multiply the total by the tax rate in Column E, one line at a time. Enter the result in Column F. (C + D) x E = F.

This result may be a net credit, which you should identify by preceding it with a minus sign (-). **Note:** Any net credits should be subtracted when totaling the column.

Note: You must remit with your return any amount collected as tax even if the amount collected is in excess of the actual tax due.

12 Column totals

a. On page 2, separately subtotal Column C (box 6), Column D (box 7), and Column F (box 8). Include the amounts from schedules, listed in boxes 2, 3, 4, and 5, when subtotaling each column. Transfer the box 6, 7, and 8 amounts to page 3, boxes 10, 11, and 12, respectively.

b. On page 3, separately total Column C (box 13), Column D (box 14), and Column F (box 15). Include the column subtotals from page 2 (entered in boxes 10, 11, and 12) when totaling each column. Enter the box 15 amount in Step 6.

c. Enter the total dollar amount of credit against the tax claimed in Step 3 or on any schedules filed (except on Form ST-810.10). Show any net credits by preceding the amount with a minus sign (-). Attach a statement and any other supporting documentation explaining the basis for the amount of credit claimed. Do not include credits for the vendor collection credit, prepaid sales tax on motor fuel or diesel motor fuel or cigarettes, or any other credit claimed in Step 5 on page 3.

STEP 4

13 Calculate special taxes

Enter taxable receipts from sales or uses of passenger car rentals and of information and entertainment services furnished via telephony and telegraphy on the appropriate lines in Column G. Multiply the taxable receipts (Column G) by 5% (.05). Enter the resulting tax in Column J.

14 Total special taxes

Add the two lines in Column J and enter the total in box 16. Also enter the box 16 amount in Step 6.

STEP 5

15 Credit for prepaid sales tax on cigarettes

Enter your credit for prepaid sales tax on cigarettes, if any, in Column K.

16 Credits against sales or use tax

Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for credit claimed.

Enter the total amount of other credits or refunds of sales tax you are claiming (excluding the vendor collection credit). You must keep records to validate all credits and refunds claimed, and attach to your return the forms or explanations that verify them. Do not enter any credits that were claimed on jurisdiction lines in Step 3.

Credits that may be claimed in Step 5 include:

- Credit for sales tax paid against additional tax on purchases reported in Column D (included are credits for taxes paid in another jurisdiction in New York State or to another state).

  Example: You purchased tangible personal property in a jurisdiction with a 6% tax rate; you later use this property at your business located in a jurisdiction with an 8% tax rate. You must report the purchase in Column D on the appropriate 8% jurisdiction line, and take a credit for the 6% sales tax originally paid on the purchase.
- Credits where the tax rate for the period in which tax was paid is different from the tax rate in the period in which the credit is claimed.

  Example: You paid 8% tax, and later determined that you are entitled to a credit. During that time, the tax rate changed to 7%. You are still entitled to the 8% credit.
- Credit for an overpayment of tax made in a prior quarter that you have not previously claimed.

Note: Any credit against tax taken in Step 5 should be based on the amount of tax paid or paid over at the time of the original transaction.

- Credit for state tax and some local taxes paid on certain construction materials in empire zones (EZ) (see Publication 30, A Guide to Sales and Use Tax Incentives Within Empire Zones).
- Credit for additional tax paid on property incorporated into realty according to a preexisting lump sum or unit price construction contract, where the additional tax is the result of a rate increase.

Note: Form AU-11, Application for Credit or Refund of Sales or Use Tax, should also be filed for any of these transactions.

17 Advance payments

Enter the total amount remitted on part-quarterly sales tax returns (Form ST-809; no receipts required) and any advance payments (including PrompTax payments; see Schedule P, line 4).

18 Unclaimed vendor collection credit

If you received a Form TR-912, Notice of Unclaimed New York State Sales Tax Vendor Collection Credit, enter the total Unclaimed vendor collection credit amount on the appropriate line in Step 5. Attach a copy of Form TR-912 to the return.

19 Total tax credits and advance payments

Add Column K and enter the total in box 17. Also enter the box 17 amount in Step 6.

STEP 6

20 Calculate taxes due

Enter the amounts from box 15, Sales and use tax; box 16, Total special taxes; and box 17, Total tax credits and advance payments in the appropriate spaces. Add boxes 15 and 16, and subtract box 17. Enter the result in box 18.

STEP 7

21 Vendor collection credit

The Tax Law provides you with a credit for your collection of **state** sales tax from your customers. You may not include in the credit computation any use tax paid or any local tax collected. The maximum vendor collection credit you can claim on your return is $150.

You can receive this credit **only** if you file your return on time and pay the full amount due. If you file on time but do not pay the full amount due, or if you file late, you cannot claim this credit. Enter **0** in box 19 and go to Step 7D.

If you qualify, calculate your vendor collection credit in Step 7. If the result is less than $150, enter the result in box 19. If the result is equal to or more than $150, enter only $150 in box 19.

7A — If you completed schedules B, B-ATT, H, N, Q, or T-ATT, enter the appropriate amount (see each schedule for the amount to enter). Schedules A and T are not included as no adjustment is needed. Add the amounts in 7A and enter the total on the Total adjustment line. **Note:** If you did not complete any schedules, skip Step 7A on the return and start at the asterisk in Step 7B.

7B — If you completed Form ST-810.10, enter the amount from box 7 of that form. Fill in the lines as applicable, and add or subtract them according to the math symbols provided. Enter and **add** the amount from Form ST-810, page 3, box 13. Enter and **subtract** the Total adjustment from 7A, if any. Enter and **subtract** the amount from Form ST-810, page 3, box 9.* Enter the result of the addition and subtractions on the Eligible sales amount line. Transfer this amount to 7C.

*__New York City only:__ If you reported sales on the New York City - local tax only 4% tax rate line (page 3, box 9), enter this amount in Step 7B. As local sales, they do not qualify for the vendor collection credit.

7C — Calculate your vendor collection credit by multiplying the Eligible sales amount from 7B by the state tax rate; then the result by the credit rate. If the credit amount is less than $150, enter the credit in box 19. If the credit amount is equal to or more than $150, enter $150 in box 19.

22 Determine penalty and interest

If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit. Penalty and interest are calculated on the amount in box 18, Taxes due. **The minimum penalty for late filing is $50.** For penalty information, see Penalty computation on page 4. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

You can estimate your penalty and interest by visiting our Web site at www.nystax.gov and clicking on Electronic Services. You may also call 1 800 972-1233 to have a Tax Department representative estimate your penalty and interest for you. Enter this amount in box 20.

Penalty computation

- For failure to file a return on time with **no tax due**, the penalty is $50.
- For failure to file a return on time **with tax due**, the penalty is:
  For 1-60 days late, 10% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, but in no instance less than $50.
  For 61 or more days late, the greater of:
  – 10% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.30); or
  – the lesser of $100 or 100% (1.00) of the tax due, but not less than $50.
- For failure to pay tax, even though the return is filed on time, the penalty is 10% (.10) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.30).

STEP 8

23 Calculate total amount due

If you were eligible for and claimed the vendor collection credit in Step 7, subtract the box 19 credit amount from box 18 (Taxes due) and enter the result.

If you are filing late and you entered penalty and interest in box 20, add box 20 to box 18 (Taxes due) and enter the result.

If you are not claiming the vendor collection credit and not entering penalty and interest, enter the box 18 amount as your Total amount due.

Payment information

If you do not file Forms ST-810.4 or ST-810.11, OS-114 Schedule CT, make your check or money order for the Total amount due payable to **New York State Sales Tax**. If you are filing Forms ST-810.4 or ST-810.11, OS-114 Schedule CT, or both, include in your payment amount any tax due with those schedules and with Form ST-810.

On your check or money order, write your sales tax ID#, **ST-810**, and **8/31/05**. Enclose your payment with Form ST-810 to ensure that your payment is properly credited to your account.

If the total amount due is an overpayment, you may either claim a credit or apply for a refund. To claim a credit, enter this amount on Step 5 of your next return and attach substantiation.

To apply for a refund, file Form AU-11, **unless** the overpayment is the result of a credit for prepaid sales tax on motor fuel or diesel motor fuel sold at retail; in that case, you must file the appropriate application:

- **Form FT-949**, Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations.
- **Form FT-950**, Application for Refund of Prepaid Sales Tax on Motor Fuel Sold at Retail Service Stations.
- **Form FT-1007**, Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold at Retail Service Stations.
- **Form FT-1010**, Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations.

Do not attach the refund application (Form AU-11; FT-949 or FT-950; FT-1007 or FT-1010) **to your return**. You **must** file the application **separately** and mail it to the address shown on that form.

STEP 9

24 Sign and mail this return.

Signatures required

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

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, date, and telephone number.

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

Please be sure to 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, see page 4 of Form ST-810 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 below.

Private delivery service address

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, Designated Private Delivery Services. See Need help? below for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to:

JPMORGAN CHASE
LOCKBOX
4 METROTECH CENTER - 8TH FLOOR WEST
BROOKLYN NY 11245

Need help?

Internet access: www.nystax.gov
(for information, forms, and publications)

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

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
From areas outside the U.S. and outside Canada:	(518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a 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 1 800 972-1233.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes 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 Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.