

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-M-78(1)S
Sales Tax
March 20, 1978

Monthly Filing Requirements and Estimated Tax Returns

Chapter 14, Laws of 1978, effective March 1, 1978, amended section 1136(a) by changing the monthly filing limitations requirements.

As of March 1, 1978, every person required to register as provided in section 1134, whose taxable sales and services and purchases subject to use tax total \$300,000 or more in any quarter of the preceding four quarters shall, in addition to filing a quarterly return, file either a long-form or short-form, part-quarterly return monthly.

Accordingly, those persons with taxable sales and services and purchases subject to use tax totaling less than \$300,000 in every quarter of the preceding four quarters are no longer required to file a monthly return and they will not be required to file a March Estimated Monthly Return (ST-803) due March 20, 1978, even though under prior law they may have been filing monthly returns.

However, every vendor who was required to file monthly under the prior law (taxable sales and services and purchases subject to use tax totaling \$100,000 or more in any quarter of the preceding four quarters) must file the December 1, 1977 - February 28, 1978 Quarterly Return for Part-Quarterly Filers (ST-810) due March 20, 1978.

Any March Estimated Tax payments already submitted by vendors who are no longer required to file the March Estimated Monthly Return (ST-803) due March 20, 1978, should be claimed as prepayments on the Quarterly Return due, June 20, 1978 (for the period March 1 - May 31, 1978).

Where a refund request is made, in lieu of a prepayment claim, the vendor must submit a copy of the canceled remittance along with a statement clearly defining, the nature of the refund request.