New York State and Local Sales and Use Tax Return

Instructions for Completing ST-810 Quarterly Return for Part-Quarterly Filers

New York State
Department of Taxation and Finance

THE SALES TAX RETURN

Two copies of the sales tax reporting form are mailed to each registered vendor. You must file the preaddressed copy. You may use the second as a copy for your records.

The completed quarterly return, Form ST-810, must show your actual gross sales, taxable sales and purchases subject to use tax for the 3 month period covered by the return, unless you are a distributor of motor fuel. If you are a distributor, see page 3 for instructions under notice to registered distributors.

All part-quarterly (monthly) filers must use this form as a report for the third month of the quarterly period and as a quarterly report, irrespective of which type (long or short form) part-quarterly return was filed for the first two months of the quarter.

The front of the return is a summary of business activity and tax due **for the quarter.** Page Two is used to report the details of taxable sales and services and purchases subject to use tax and the total state and local taxes due for each taxing jurisdiction. Although this return is all that is required for most vendors, certain vendors are required to file separate schedules in addition to the return. (See "Schedules Which May Be Required".)

Change in Filing Period

Monthly Filing
If you have taxable sales, services and/or purchases subject to use tax which are $300,000 or more in any quarter

-or-

you are a registered distributor of motor fuel or diesel motor fuel and have taxable sales of fuel which total 100,000 gallons or more in any quarter, you must file monthly returns beginning the first month after that quarter.

To convert to monthly filing, notify the Sales Tax Processing Unit or your district tax office immediately. Failure to file a monthly return may result in penalty and interest charges.

Quarterly Filing
If you are presently required to file part-quarterly returns and your taxable sales and services and purchases subject to use tax amounted to less than $300,000 in every one of the last four quarters, you may request conversion to quarterly filing

-or-

you are a registered distributor of motor fuel or diesel motor fuel and your taxable sales of fuel were less than 100,000 gallons in every one of the last four quarters, you may request conversion to quarterly filing.

To convert to quarterly filing, notify the Sales Tax Processing Unit or your district tax office.

Schedules Which May Be Required

If you must file any of the following schedules, report the information for the **quarterly period**, attach the schedule(s) to Form ST-810 (see exception under Schedule C) and include total tax amounts on Line 1 of the form.

Form ST-810.1 - Schedule U (Page 2 Supplement)
Use Schedule U (page 2 Supplement) to report the following sales or purchases subject only to local sales and use taxes:

- installation, repair, maintenance or service of machinery and equipment used directly and predominantly in production,
- installation, repair, maintenance or service of central office equipment or station apparatus used directly or predominantly in receiving or initiating and switching telephone or telegraph communication,
- installation, repair, maintenance or service of parts, tools and supplies used in connection with the above machinery, equipment or apparatus,
- machinery parts with a useful life of one year or less, tools and supplies used directly and predominantly in production **within New York City only**,
- parts with a useful life of one year or less, tools and supplies used in or on central office equipment or station apparatus used directly and predominatly in receiving or initiating and switching telephone and telegraph communication **within New York City only**.

Form ST-810.2 - Schedule A
Use Schedule A to report the tax on the occupancy of hotel rooms, food and drink, admissions to places of amusement, club dues and cabaret charges. Presently, only vendors in the counties of Chenango, Nassau, and Westchester are required to file Schedule A.

Form ST-810.3 - Schedule B
Use Schedule B to report sales in any locality listed on the schedule which imposes a sales and use tax on the following energy sources and services:

- telephone, telegraph, refrigeration and nonresidential gas, electricity and steam services,
- residential gas, electricity and steam services, and
- coal or fuel oil used for residential purposes, wood used for residential heating only, and propane in containers of 100 lbs. or more for residential use.

Vendors must also use Schedule B to report the use tax due to those localities on the above energy sources and services purchased tax free under direct payment permits or otherwise.

Form ST-810.5 - Schedule N
Use Schedule N to report sales of the following services within the City of New York:

- parking, garaging or storing of motor vehicles at facilities other than garages which are part of premises occupied as private one-or two-family dwellings.
- credit rating and credit reporting services.
- protective and detective services (except port watchmen)
- beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage and similar services.
- charges from the sale of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths and similar establishments.
- charges for occupancy of hotels, motels and similar establishments.

Form ST-100.6 - Schedule C

This schedule must be used by vendors of motor fuel who are **not** registered as distributors under the Motor Fuel Tax Law to report purchases and sales of leaded, unleaded and premium motor fuels. The sale of these fuels by these vendors is not included in taxable receipts.

Exception: *Do not attach Form ST-100.6, Schedule C, to Form ST-810 and do not include total tax amounts on Line 1.*

Form ST-100.7 - Schedule D

This schedule must be filed by **distributors of motor fuel** registered under the Motor Fuel Tax Law to report sales taxes due on leaded, unleaded and premium motor fuels. Refer to the specific instructions on this schedule regarding the method of reporting sales taxes due. Any use tax due on fuel taken from inventory for use in the distributor's vehicles must also be reported on the Schedule D.

Form ST-100.8 - Schedule E

This schedule must be filed by **distributors of diesel motor fuel** registered under the Motor Fuel Tax Law to report sales taxes due on diesel motor fuel. Refer to specific instructions on the schedule regarding the method of reporting sales taxes due. Any tax due on fuel taken from inventory for use in the distributor's vehicles must also be reported on the Schedule E.

Refer to the instructions accompanying each of the above schedules for additional information.

COMPLETING YOUR RETURN

Complete Page 2 of the sales tax return and any required schedules before completing Page 1.

Instructions for Page 2

The Department of Taxation and Finance is required by New York State law to collect and distribute the sales taxes imposed by local jurisdictions. The information on Page 2 of the sales tax return enables the department to make the correct distribution. Credits that can be identified by locality should be taken on the appropriate line on Page 2 of the return. Net credits (negative amounts) should be shown in parenthesis.

Notice to Registered Distributors of Motor Fuel and/or Diesel Motor Fuel

Distributors of motor fuel and/or diesel motor fuel registered under the Motor Fuel Tax Law must report all sales, self-use and sales taxes on automotive fuel on Form ST-100.7, Schedule D (motor fuel) and/or Form ST-100.8, Schedule E (diesel motor fuel) **only.** The schedule(s) must be filed with the vendor's sales and use tax return Form ST-810.

DO NOT include sales, purchases for self-use or sales tax on automotive fuel on Page 2 of your Form ST-810 if you are a registered distributor of motor fuel and/or diesel motor fuel.

Exception: *Diesel motor fuel sold in bulk to purchasers who do not furnish an acceptable exemption document or certificate (e.g. TP-146.4 or PR-122) should be taxed as tangible personal property and should be reported on Page 2.*

Vendors who are not registered as distributors of automotive fuel are NOT required to report sales of automotive fuel as taxable sales on their sales and use tax return.

Column (a) - Taxing Jurisdiction
Column (a) lists the name of each locality now imposing a sales and use tax.

Column (b) - Combined Tax Rate
Column (b) lists the combined state and local tax rates that apply in each of the localities listed in column (a).

Columns (c), (d) and (e)
Use columns (c), (d) and (e) to report taxable sales and services, purchases subject to use tax, and sales and use taxes for the localities listed in column (a). You must report these amounts for the full period covered by the return unless a shorter period is specifically indicated.

Column (c) - Taxable Sales and Services
Subtract any applicable exempt sales and adjustments from gross sales and services to arrive at taxable sales and services. Make adjustments for situations where the tax should not be paid, such as returned sales on which the tax was refunded to the customer and on sales previously reported which became bad debts.

Include taxable sales and services on the line for the locality in which delivery is made. Over-the-counter sales are considered delivered at the vendor's business location when the customer takes possession of the merchandise there rather than at the customer's residence.

Exception: *When a motor vehicle is delivered within New York State, the rate of tax to be collected is determined by the purchaser's home address.*

Do not include sales delivered to points outside New York State.

Sales made in localities that do not impose local sales and use taxes are subject only to the 4 percent state tax. Report receipts from sales and services in these localities on the NEW YORK STATE Only line.

On the **New York City** 4 percent line, report the sale of the following to businesses located within New York City:

1) fuel and utility services used directly and exclusively in the production of tangible personal property for sale,
2) machinery, machinery parts with a useful life of more than one year and equipment used directly and predominantly in such production,
3) parts with a useful life of more than one year used in or on telephone central office equipment or station apparatus or comparable telegraph equipment used directly and predominantly in receiving at destination or initiating and switching telephone or telegraph communication, and

4) the services of installing, repairing, maintaining and servicing tangible personal property used directly and predominantly to produce a product for sale by farming, including servicing tangible personal property used in erecting, adding to, altering or improving a silo (but not including the foundation), and the servicing of posts and wire used to make and maintain a trellis for grapes.

These transactions should **not** be reported on the New York City 8¼ percent line.

Column (d) - Purchases Subject to Use Tax
Use column (d) to report the value of tangible personal property or services purchased without payment of sales tax and used by you in your own operations. **Do not** include tangible personal property or services which are resold or which qualify for a production exemption.

Property or services are also subject to the use tax if purchased by a New York State resident, business or branch of a New York State business located outside New York State and shipped or brought into the State.

Additional Use Tax: If a sales or use tax was paid in one locality in New York State and the property is then used in another locality in New York State, an additional use tax will be due if the local tax rate is higher in the second locality and:

- the user is a resident of the locality where use occurs,
- the user, in the performance of a contract, incorporates the property into real property situated in the second locality, or
- the user is a nonresident but uses the property in the second locality in the course of his employment, trade, business or profession.

Attach an explanatory statement and use the blank lines at the bottom of Page 2. Enter the taxing jurisdiction in Column (a) and the additional rate of tax in Column (b).

Column (e) - Sales and Use Taxes
Compute the tax by multiplying the amounts in columns (c) and (d) by the combined state and local tax rate in column (b).

On the last line enter the total amounts reported on both sides of Page 2 in column (e). Include this total in the amount you report on Line 1, Page 1, of the return.

INSTRUCTIONS FOR PAGE 1

Name, Address and Identification Number

Correct any errors in the name, address, and identification number printed on the preaddressed form.

Type of Business

Describe your principal business activity or type of business ("retail grocery,""wholesale furniture," "automobile service station," etc.)

Consolidated Return

If you have more than one place of business, and all business locations are consolidated in this return, check the applicable box.

Summary of Business Activity

Notice to Registered Distributors of Motor Fuel and/or Diesel Motor Fuel

If you are a registered distributor of motor fuel and/or diesel motor fuel, you must file Schedule D (motor fuel) and/or Schedule E (diesel motor fuel) to report your transactions related to automotive fuel. As a result,

- **do not** report gross sales of automotive fuel in Box A.
- **do not** report taxable sales of automotive fuel in Box B.
- **do not** report purchases of automotive fuel subject to use tax in Box C, and
- **do not** report credits related to tax on automotive fuel in Box D.

Refer to the specific instructions which accompany Schedules D & E to properly report the above transactions.

Box A - Gross sales and services.
Enter the total amount of all sales made by the business, during the **quarterly period,** including those exempt from sales taxes. (Do not include the amount of sales taxes collected.) Include all sales made within New York State (even if for delivery outside New York State) and sales made at business locations outside New York State for delivery into New York State. Do not include sales made at business locations outside New York State which do not involve deliveries into New York State.

Box B - Taxable sales and services.
Enter the total amount of all sales made during the **quarterly period** subject to New York State and local sales taxes. This figure is the total amount from Column (c) on Page 2 of the return and any schedules filed.

Box C - Purchases subject to use tax.
Enter the total amount of purchases subject to use tax including personal property purchased at retail on which no tax was paid at the time of purchase. (Include property used in the operation of your business if it does not become part of a product for resale or is not eligible for a production exemption.) This figure is the total amount from Column (d) on Page 2 of the return and any schedules filed.

Remember: **Do not** include tangible personal property purchased for inventory or, property or services which qualify for a production exemption.

Box D - Total credits claimed on Page 2
Enter the total amount of credits against the tax claimed on Page 2 or any schedules filed. Show net credits on Page 2 or schedules in parentheses. Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for the credit claimed. Do not include this amount in any amount entered on Line 2a.

Summary of Taxes Due

Line 1 - Sales and Use Taxes.
Enter the total amount from Column (e) on Page 2, Line 1 on Schedule U (Page 2 Supplement) or any amounts from Schedules A, B, D, E or N.

Line 2a - Credits.
Enter credits that cannot be identified with a specific locality. (Credits that can be identified by locality should be reported on the appropriate lines on Page 2 of the return or on any schedules filed.) Attach documents verifying claims to your return.

Line 2b - Prepayments.
Enter the amount remitted for the first two months of the quarter and the total amount of prepayments. Attach Form ST-330, Record of Advance Payment, issued to you if you paid part of your tax in advance.

Line 2c
Add Lines 2a and 2b.

Line 3 - Sales and Use Taxes Due.
Subtract Line 2c from Line 1.

Line 4 - Late Filing Charge.
If you file your return or make payment after the due date, you must pay a late filing charge. This charge consists of a penalty of 5 percent of Line 3 for the first month of delay and 1 percent per month for each additional month (or part of a month) of delay up to a maximum of 25 percent, as well as interest determined under Part 603 of the Tax Regulations.

Part-Quarterly and Quarterly returns are each due within 20 days of the end of the period covered. If you were required to file part- quarterly returns for the first two months of the quarter but failed to do so, penalty and interest should be computed as indicated above, on the amount due each month from the due date until remitted.

Report on line 4 the total late filing charge on any Part-Quarterly return together with any late charge due on this return.

Line 5 - Amount Due.
Add Lines 3 and 4.

Signature

The return must be signed by the vendor or an authorized officer or employee. An accountant, lawyer, or other professional preparing the return must also sign it. (Use the line designated "Signature of Preparer, if other than Vendor".)

If you need further assistance, or copies of any schedules mentioned, contact the Taxpayer Assistance Bureau by calling 1-800-342-3536 for information or 1-800-462-8100 for schedules. If you are calling from outside New York State, call 1-518-438-8581 for information and 1-518-438-1073 for schedules. You should keep all records and other supporting documents used in completing your return and be able to produce them on request by the State Tax Commission or its agents for at least three years after filing your return.