ST-851.1 (11/85)

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

TAX AMNESTY PROGRAM

New York State has initiated a Tax Amnesty Program which allows delinquent taxpayers a one-time only opportunity to pay their back taxes without penalties or criminal prosecution.

It is very important to make the public aware of Tax Amnesty so that those who are eligible can take advantage of this once in a lifetime chance.

The cost of tax evasion in New York is high -- millions of dollars annually -- and it is the honest taxpayers who pay this price. New York State now has stiffer penalties, tougher enforcement measures and a sophisticated computer system to effectively catch and prosecute those who do not pay their fair share.

The Tax Amnesty Program will be in effect until January 31, 1986. Taxes covered under Amnesty include State and Local Sales and Use Taxes, Personal Income Tax, Withholding Tax and various other taxes.

For further information, call 1-800-CALL TAX from within New York State. If you are calling from outside New York State, call 518-457-2924, or write:

AMNESTY
New York State
Department of Taxation and Finance
Albany, New York 12227

— ALERT —

The following instructions for completing your Form ST-810 (Quarterly Return for Part-Quarterly Filers) **have been revised** to include recent changes in the Tax Law regarding the sales of motor fuel and new penalty provisions.

THE SALES TAX RETURN

Two copies of the sales tax reporting form are mailed to each registered vendor. You must file the preaddressed copy, and keep the second 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 seller of motor fuel. If you are a seller of motor fuel, see page 2 of instructions under "Notice to Retail Sellers of Motor Fuel and/or Diesel Motor Fuel."

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".)

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.

Monthly Filing

If

- you are a vendor who has total taxable receipts (including purchases subject to use tax), rents and amusement charges of $300,000 or more in any quarter,

—or—

- you are selling automotive fuel (motor fuel and/or diesel motor fuel), and you sold 100,000 gallons of automotive fuel or more in any one of the previous four quarters, whether or not these sales were taxable

you must file monthly returns beginning the first month after that quarter.

Note: Importers and others registered as distributors of motor fuel under Article 12-A **must not** include on this return, Form ST-810 or on monthly return, Form ST-809, any amounts reported on Form FT-945, *Report of Sales Tax Prepayment on Motor Fuel.*

Detailed explanations of the most recent Tax Law changes which affect persons selling automotive fuel can be found in Publication 881, *Sales Tax Information For Retail Sellers of Motor Fuel,* Publication 882, *Sales Tax Information For Motor Fuel Distributors, Jobbers and Wholesalers,* and Publication 884, *Information on Diesel Motor Fuel Legislation.*

Change in Filing Period
Quarterly Filing

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

- your total taxable receipts (including purchases subject to use tax), rents and amusement charges amounted to less than $300,000 in every one of the last four quarters,

—or—

- you are selling automotived fuel (motor fuel and/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, notify the Sales Tax Registration Unit, W.A. Harriman Campus, Building 8, Room 408, Albany, N.Y. 12227 or call 1 + (518) + 457-7311 immediately.

Failure to file a timely return may result in late filing charges.

SCHEDULES WHICH MAY BE REQUIRED

If you must file any of the following schedules, attach them to Form ST-810 and include total tax amounts on Line 1 of the applicable return.

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

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 predominantly 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
- residential use of coal, fuel oil or propane sold in containers of 100 lbs. or more, and wood used for residential heating.

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.

**Effective September 1, 1985, certain residents of Manhattan are exempt from the 8% additional parking tax imposed in that county. See the instructions on Schedule N for additional information.*

Form ST-100.8 - Schedule E

This schedule must be filed by vendors who sell diesel motor fuel to the ultimate consumer, either in bulk or directly into the ordinary fuel tank of the purchaser's vehicle, or who must report tax on the self-use of diesel motor fuel. Refer to the specific instructions on that schedule regarding the method of reporting sales taxes due.

Form ST-100.9 - Schedule R

This schedule must be filed by vendors to report sales tax due on motor fuel (leaded, unleaded and premium motor fuels) sold at retail to the ultimate consumer or tax due on the use of motor fuel. Refer to the specific instructions on that schedule regarding the method of reporting sales and use taxes due on motor fuel.

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 parentheses.

Notice to Retail Sellers of Motor Fuel and/or Diesel Motor Fuel

Retail sellers of motor fuel and/or diesel motor fuel must report all sales, self-use and sales taxes on automotive fuel on Form ST-100.9, Schedule R (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, together with any other applicable schedules.

Important: 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 retail seller of motor fuel and/or diesel motor fuel.

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)

Columns (c), (d) and (e) are used 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 transactions where the tax should not be paid, such as returned sales on which the tax was refunded to the customer, or on sales previously reported which became bad debts.

Taxable sales and services should be reported on the line for the locality where delivery occurs. Delivery occurs at the vendors's place of business on over-the-counter sales. Otherwise, delivery occurs where the customer takes possession. (Exception: Delivery of a motor vehicle is determined by the purchaser's home address). Deliveries to points **outside** New York State are **not** to be reported.

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, or on Schedule U.

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 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," 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

If you are a retail seller of *motor fuel and/or diesel motor fuel:*

- **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 since these amounts are reportable **only** on Schedules E and R.

Refer to the specific instructions which accompany Schedule E and R to properly report the above transactions.

Box A - Gross sales and services.

Enter the total dollar amount of all sales made by the business (except automotive fuel sales as stated under **Summary of Business Activity**) 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 dollar amount of the sales subject to New York State and local sales taxes (except automotive fuel sales as stated under **Summary of Business Activity**). 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 dollar amount of purchases subject to use tax including personal property purchased at retail on which no tax was paid at the time of purchase (except automotive fuel use as stated under **Summary of Business Activity**). 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 or Schedules

Enter the total dollar amount of credit against the tax claimed on Page 2 or any schedules filed, except those reported on Schedules E and R, as noted under **Summary of Business Activity.** Show in parentheses net credits on Page 2 or schedules. 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. **Do not** include credit for prepaid sales tax on motor fuel in this box.

SUMMARY OF TAXES DUE

Line 1 - Sales and Use Taxes.

Note: Importers and others registered as distributors of motor fuel under Article 12-A **must not** include on this line any amounts reported on Form FT-945, *Report of Sales Tax Prepayment on Motor Fuel.*

Enter the total amount of tax due from Column(e) on Page 2 and the total amount of tax due from Column (e) from Schedules A, B, E, N, R and U.

Line 2a - Credits.

Enter credits other than the credit for prepaid sales tax on motor fuel 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.) Also, if you had an overpayment from the prior quarter and you did not apply for this amount by filing the appropriate refund application, enter the amount on this line. See the instructions for Line 5 for more information on refunds. Attach documents verifying claims to your return.

Line 2b - Advance Payments.

Enter the amount remitted for the first two months of the quarter and the total amount of advance payments. Attach Form ST-330, *Record of Advance Payment*, issued to you if you paid part of your tax in advance. **Do not** include payments from Form FT-945, *Report of Sales Tax Prepayment on Motor Fuel*, on this line.

Line 2c - Total.

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 payments after the due date, you must pay a late filing charge which consists of penalty and interest.

Penalty

ALERT

The following **NEW** penalty computation is effective for taxes required to be paid or returns required to be filed on or after September 1, 1985.

For failure to file a return **with no tax** due, the penalty is $50.00. For failure to file a return **with tax due,** if such return is:

- **1-60 days late,** the penalty will be 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, but in no instance less than $50.00, or
- **61 or more days late,** the penalty will be the greatest of one of the following:
  - i. 10% of the tax due for the first month plus 1% of the tax due for each month thereafter not to exceed 30%, or
  - ii. the lesser of $100.00 or 100% of the tax due, or
  - iii. $50.00.

Interest

Interest is computed at the rate determined under Part 603 of the Tax Regulations and is compounded daily. Call the Taxpayer Assistance number listed below to get the current rate.

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 the date the payment is remitted.

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

Line 5 - Amount Due.

Add Lines 3 and 4.

If this amount is an overpayment you may either:

(1) claim credit for the overpayment on your next return by entering this amount on Line 2a on Page 1 of the return, or

(2) apply for a refund.
In order to apply for a refund, you must file Form AU-11, *Application for Refund or Credit of Sales and Use Tax,* **except if the overpayment is the result of a credit for prepaid sales tax on motor fuel sold at retail; in such 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,* **or**
- **Form FT-950,** *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold by Retail Service Stations.*

Do not attach the refund application (Form AU-11, FT-949, or FT-950) to your return. This application **must** be filed **separately** and mailed to the address shown on that form.

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 on the line designated "Signature of Preparer (if other than Vendor)."

You must 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. If you need further assistance, or copies of any schedules mentioned, contact the Taxpayer Assistance Bureau as indicated below:

PHONE

For forms or publications

from within New York State, call toll free	1+800+462-8100
from outside New York State, call	1+518+438-1073

For Information

from within New York State, call toll free	1+800+342-3536
from outside New York State, call	1+518+438-8581

WRITE

If you need to write, address your letter to:

NYS Department of Taxation and Finance
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, New York 12227