New York State Department of TAXATION and FINANCE

# Instructions for ST-809 (Part-Quarterly Sales Tax Return)

These instructions will help you complete Form ST-809. If you need further assistance, use the telephone numbers provided on page 4 of these instructions. You should keep all records and other supporting documents used in completing your return for at least three years after filing and be able to produce them on request by the State Tax Commission or its agents.

## Who Must File

You must file Form ST-809 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.
- 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.

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

A detailed explanation of the Tax Law changes effective June 1, 1985 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.*

## When to File

You must file Form ST-809 for each of the first two months of every quarterly reporting period and a quarterly return, Form ST-810, for the third month. Returns are due 20 days after the month covered.

Two copies of Form ST-809 are mailed to each person registered as a monthly sales tax filer with the New York State Department of Taxation and Finance. Be sure to **file the copy with the preaddressed label** and keep the second copy of the return for your records.

If you do not receive your returns by the first week of the month in which they are due, call the appropriate telephone number listed on page 4 for a duplicate. **Late charges** will not be reduced because a preaddressed form was not received.

## How to File

Two methods are available for monthly filing: long and short. If you have filed returns for each of the four quarters immediately preceding the month to be covered you may elect to use the short method. Otherwise, you **must** use the long method.

**Long method** — You must report and pay actual state and local sales and use taxes due for the month. *Long method* instructions begin on page 2.

**Short method** — You must report and pay an amount equal to ⅓ of the total state and local sales and use taxes which were due for the comparable quarter of the prior year, adjusted to reflect any new, increased or decreased local sales and use tax. Local taxes are reported as part of the total rather than separately. *Short method* instructions begin on page 3.

## Information To Be Completed By All Filers

**Name, address and identification number** — Correct any errors in the preprinted name, address and identification number on the preaddressed form in the spaces provided.

**Type of business** — Describe your principal business activity or type of business in the space provided (retail grocery, wholesale furniture, etc.).

**Consolidated Return** — If you have more than one place of business, and receipts from all business locations are consolidated in this return, check the appropriate box.

**Signature** — You or an authorized officer or employee must sign the return. If the return is prepared by an accountant, lawyer or anyone acting in a professional capacity, the preparer must also sign on the line indicated.

# Long method

You are required to report and pay the total state and local sales and use taxes due for the month. *You must also maintain complete records so that you are able to prepare and file a quarterly return (Form ST-810) summarizing the three months' business activities by locality.* The distribution to each locality must be shown on the quarterly return (Form ST-810) and Schedules A,B,E,N,R and U, as necessary.

## Summary of Business Activities

**Notice to Retail Sellers of Motor Fuel and/or Diesel Motor Fuel**
Although you must report and remit the sales tax due on taxable sales and self-use of motor fuel and diesel motor fuel on line 1 of Form ST-809, **do not** report these sales in Box A (gross sales and services), Box B (taxable sales and services) or Box C (purchases subject to use tax).

**BOX A — Gross Sales and Services**

Enter the total dollar value of sales made by the business, including those exempt from sales taxes (except automotive fuel sales as stated above). *Do not include in this figure the amount of sales tax collected.* Include sales made within New York State for delivery inside or outside New York State, and sales made outside New York State for delivery inside New York State. Exclude any sales made at business locations outside New York State for delivery outside New York State.

**Box B — Taxable Sales and Services**

Enter the total dollar value of sales subject to New York State and local sales taxes (except automotive fuel sales as stated above).

**Box C — Purchases Subject to Use Tax**

Enter the total dollar value of purchases subject to use tax (except automotive fuel use as stated above).
The use tax includes, among other taxable incidents, a tax on the use of tangible personal property purchased at retail on which no tax or insufficient tax was paid at the time of purchase, including property used by the business in its own operations when this property does not become part of a product for resale or does not qualify for a production exemption.

## Line-by-Line Instructions

### 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 of the state and local sales taxes due on taxable sales and services and the purchases of both items and services subject to use tax, less the total credits that can be identified with a specific locality and any credit for prepaid sales tax on motor fuel that was sold or used during the month.

Substantiate credits that can be identified with a specific locality by attaching a statement explaining the basis for the credit claimed and any other supporting documentation (for example, credit for tax paid by a contractor on the purchase of materials which the contractor then used in performing repairs on which he collected the tax). Your substantiation must include the taxing jurisdiction, rate of tax paid, and calculations used to determine the amount of credit claimed. Do not include these credits or the credit for prepaid sales tax on motor fuel in any amount entered on line 2a.

**Line 2a — Credits Not Identified**

Enter the total credits that can be substantiated, but cannot be identified with a specific locality other than the credit for prepaid sales tax on motor fuel. (Credits which **can** be identified with a specific locality and credit for the prepaid sales tax on motor fuel **must** be used to reduce the total sales and use taxes reported on line 1.) You **must** substantiate the credits taken on this line as noted above.

**Line 2b — Advance Payments**

Enter the total amount of advance payments and attach Form ST-330, *Record of Advance Payment,* which was issued to you if you paid part of your tax in advance. **Do not include** the prepayment of sales tax on motor fuel which must be reported on Form FT-945, *Report of Sales Tax Prepayment on Motor Fuel,* and NOT on Form ST-809.

### Line 2c — Total

Add lines 2a and 2b.

### Line 3 — Sales and Use Taxes Due

Enter the amount on line 1 less any amount reported on line 2c.

### Line 4 - Late Filing Charge.

If you file your return or make payment 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 on page 4 to get the current rate.

### Line 5 — Amount Due

Enter the amount on line 3 plus any amount on line 4.

# Short method

**Line 1a — Comparable Quarter — Prior Year**
Enter total state and local sales and use taxes which were due (before deducting credits or advance payments) for the comparable quarterly reporting period of the preceding year, adjusted to reflect any new, increased or decreased local sales and use taxes.

| For Return of the Month Ending: | Use Comparable Quarterly Period: |
|---|---|
| March 31<br>April 30 | March 1 - May 31 |
| June 30<br>July 31 | June 1 - August 31 |
| September 30<br>October 31 | September 1 - November 30 |
| December 31<br>January 31 | December 1 - February 28 (29) |

**Adjustments**

If this return includes taxable sales or purchases subject to use tax for any locality which either enacted a local sales and use tax or increased or decreased its rate after the close of the comparable quarter, prior year, the amount entered on line 1a must include an adjustment to reflect the new local rates. See below for computing adjustment.

**Line 1b — Tax Due (⅓ of the amount on line 1a)**
Divide amount entered on line 1a by 3 and enter the result.

**Line 2a — Credits**

Enter the total amount of credits claimed against the tax, **including** the amount of sales tax prepaid to your suppliers on motor fuel sold or used during the month. Credits other than for prepaid sales tax on motor fuel must be substantiated by attaching a statement explaining the basis for the credit claimed and any other supporting documentation (for example, a claim for credit by a contractor for tax paid by him on the purchase of materials which he then used in performing repairs on which he collected the tax). Your substantiation must include the taxing jurisdiction, rate of tax paid and calculations used to determine the amount of credit claimed.

**Line 2b — Advance Payments**
Enter the total amount of advance payments and attach Form ST-330, *Record of Advance Payment*, which was issued to you if you paid part of your tax in advance.

**Line 2c — Total**
Add lines 2a and 2b.

**Line 3 — Sales and Use Taxes Due**
Enter the amount on line 1b less any amount reported on line 2c.

**Line 4 - Late Filing Charge.**
If you file your return or make payment 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 on page 4 to get the current rate.

**Line 5 — Amount Due**
Enter the amount on line 3 plus any amount reported on line 4.

## Short Method Adjustment

When a local rate has been increased or decreased, multiply the total taxable sales and purchases subject to use tax reported for that locality in the comparable quarter by the difference between the new and old rates. If a new local tax was enacted since the end of the prior comparable quarter, use current records to estimate taxable sales and purchases subject to use tax in that locality for three months and multiply this amount by the new local tax rate. Total the adjustments for all such localities and add this amount to or subtract it from the taxes due for the comparable quarter last year. Enter this adjusted total on line 1a. **List the names of the localities and the amount of the adjustment for each on the front of the return in the lower left corner.**

**Examples:**

The City "Y" increased its local tax and the County "D" decreased its local tax. If a vendor reported taxable sales for City "Y" in the prior year's comparable quarter and sales were also made in County "D" during that quarter, the adjustments would be computed as follows:

| LOCALITY* | CURRENT COMBINED RATE | COMBINED RATE COMPARABLE QUARTER | INCREASE (DECREASE) × | TAXABLE SALES** = | ADJUSTMENT* |
|---|---|---|---|---|---|
| City "Y" | 7% | 6% | 1% | $250,000 | $2,500 |
| County "D" | 5% | 7% | (2%) | 3,000 | (60) |
| Total adjustments to be added to comparable prior year's quarter..... | | | | | $2,440 |

* Enter information in these two columns on the front of the return in the lower left corner.
** Includes purchases subject to use tax.

| IF YOUR PLACE OF BUSINESS IS LOCATED IN THE COUNTY OF: | | MAIL RETURN TO: |
|---|---|---|
| ALBANY<br>BROOME<br>CHEMUNG<br>CHENANGO<br>CLINTON<br>COLUMBIA<br>DELAWARE<br>DUTCHESS<br>ESSEX<br>FRANKLIN<br>FULTON<br>GREENE<br>HAMILTON<br>HERKIMER<br>JEFFERSON<br>LEWIS | MONTGOMERY<br>ONEIDA<br>OTSEGO<br>RENSSELAER<br>SARATOGA<br>SCHENECTADY<br>SCHOHARIE<br>SCHUYLER<br>STEUBEN<br>ST. LAWRENCE<br>TIOGA<br>TOMPKINS<br>ULSTER<br>WARREN<br>WASHINGTON | P.O. Box 688<br>Albany, N.Y. 12201 |
| BRONX<br>ORANGE<br>PUTNAM | ROCKLAND<br>SULLIVAN<br>WESTCHESTER | P.O. Box 3000<br>White Plains, N.Y. 10602 |
| NEW YORK COUNTY with ZIP CODES 10001-10019<br>RICHMOND | | P.O. Box 2058<br>Church Street Station<br>New York, N.Y. 10008 |
| KINGS<br>NEW YORK COUNTY with ZIP CODES 10020-10040<br>QUEENS | | G.P.O. Box 5464<br>New York, N.Y. 10087 |
| ALLEGANY<br>CATTARAUGUS<br>CHAUTAUQUA<br>ERIE | GENESEE<br>NIAGARA<br>WYOMING | P.O. Box 194<br>Buffalo, N.Y. 14240 |
| NASSAU<br>SUFFOLK | | P.O. Box 1866<br>Hicksville, N.Y. 11802 |
| LIVINGSTON<br>MONROE<br>ONTARIO | ORLEANS<br>WAYNE<br>YATES | P.O. Box 4777<br>Syracuse, N.Y. 13221 |
| CAYUGA<br>CORTLAND<br>MADISON | ONONDAGA<br>OSWEGO<br>SENECA | |

**ALL VENDORS who are located out-of-state must mail their returns to:**

P.O. Box 688

Albany, N.Y. 12201

**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:**

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