ST-809 (1/88)

State Department of TAXATION and FINANCE

Instructions for ST-809

(Part-Quarterly Sales Tax Return)

These instructions will help you complete your **part-quarterly sales tax return, Form ST-809.** If you need further assistance to complete this return, 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 Commissioner of Taxation and Finance.

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.

—or—

- you are a distributor as defined under Article 12-A, 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 Prepayments 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.

ST-809.4 - Schedule NJ

If you are registered under the New York/New Jersey Reciprocal Tax Agreement you must attach this schedule to your return. Use Schedule NJ to report the tax due, if any, on deliveries of tangible personal property into New Jersey or services rendered in New Jersey. See the Schedule NJ for instructions on completing that form.

Information To Be Completed By All Filers

Change of business information — If there have been any changes in your business name, ID number, mailing address or business address, telephone number or owner/officer information, please complete Form DTF-95, *Change of Business Information.* If no form is enclosed, call 1-800-462-8100 (from out of state (518) 438-1073) to request one.

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 — 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)."

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. Schedule NJ must also be completed, if applicable.

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 tax (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

***Do 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
(a) taxable sales and services and
(b) purchases of items and services subject to use tax,
less
(c) credits that can be identified with a specific locality (other than economic development zone credit) and
(d) any credit for prepaid sales tax on motor fuel that was sold* or used during the month.

* Exception: Registered distributors making sales in bulk (i.e., sales through a marketing location other than a retail service station) should report on Form FT-945, Part II, line 10a, the credit for prepaid sales tax on motor fuel sold to exempt purchasers or delivered out of state to your customers.

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. Credits deducted from line 1 **must not be** included in any amount entered on line 2a.

Line 2a — Credits Not Identified

Report Economic Development Zone credits on this line and file Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax* separately from your return. Mail Form AU-11 and all substantiating documentation to the address shown on the form. Be sure to indicate on Form AU-11 the period of the return on which you are taking the credit.
Enter the total of the Economic Development Zone credits and any credits that can be substantiated but cannot be identified with a specific locality. You **must** substantiate all credits taken on this line.

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.

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

For failure to file a return on time, even if no tax is due, the penalty is $50.00. For failure to file a return on time **with tax due**, the penalty depends on how late the form is filed:

- **1-60 days late:** The penalty is 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.
- **61 or more days late:** The penalty is the greatest of the following three amounts:
  1. 10% of the tax due for the first month plus 1% of the tax due for each month thereafter not to exceed 30%, or
  2. the lesser of $100.00 or 100% of the tax due, or
  3. $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.

NOTICE TO SCHEDULE NJ FILERS — If you report tax due on Schedule NJ (Form ST-809.4), send only one

check payable to "New York State Sales Tax" for the total amount due for both New York (Line 5 of Form ST-809) and New Jersey (Line 3 of Schedule NJ). However, you may not offset an overpayment from one state against the tax due to the other state.

Short Method

Line 1a — Comparable Quarter — Prior Year

Enter the 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.

NOTICE TO SCHEDULE R FILERS — When entering the "total state and local taxes which were due for the comparable quarter of the previous year," you must include the amount reported on **Line a,** col. (e) of the Schedule R filed for the comparable quarter. The amount entered on Line A is the amount of taxes reported on motor fuel **before** deducting the credit for prepaid sales tax.

For Return of the Month Ending:	Use Comparable Quarterly Period:
March 31 April 30	March 1 - May 31
June 30 July 31	June 1 - August 31
September 30 October 31	September 1 - November 30
December 31 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 **Short Method Adjustment** on page 4.

Line 1b — Tax Due (⅓ of the amount on line 1a)

Divide amount entered on line 1a by 3 and enter the result.

Line 1c — Credit for Prepaid Sales Tax on Motor Fuel

- **Registered distributors of motor fuel** — Enter the amount of sales tax you prepaid either to your suppliers or with your FT-945, *Report of Sales Tax Prepayment on Motor Fuel,* on motor fuel which was sold at retail (whether taxable or nontaxable*) or used by you during the month covered by this return.
  - * Exception: Credit for prepaid sales tax on motor fuel which was sold in bulk (i.e., sold through a marketing location other than a retail service station) to an exempt purchaser or delivered out of state to your customer should be claimed on Form FT-945, Part II, line 10a and not on this return.
- **All other sellers, retailers and wholesalers of motor fuel** — Enter the amount of sales tax prepaid to your suppliers on motor fuel sold or used during the month covered by this return.

Line 1d — Net Tax Due

Subtract line 1c from line 1b and enter the difference.

Line 2a — Credits

Enter the total amount of credits claimed against the tax other than the credit claimed on line 1c above.
Report Economic Development Zone credits on this line and file Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax* separately from your return. Mail Form AU-11 and all substantiating documentation to the address shown on the form. Be sure to indicate on Form AU-11 the period of the return on which you are taking the credit.

Other credits reported on line 2a 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 Payments,* 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.

Line 2c — Total

Add lines 2a and 2b.

Line 3 — Sales and Use Taxes Due

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

Line 4 — Late Filing Charge

If you must file your return or make payment after the due date, you must pay a late filing charge which consists of penalty and interest.

Penalty

For failure to file a return on time, even if no tax is due, the penalty is $50.00. For failure to file a return on time **with tax due,** the penalty depends on how late the form is filed:

- **1-60 days late:** The penalty is 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.
- **61 or more days late:** The penalty is the greatest of the following three amounts:
  1. 10% of the tax due for the first month plus 1% of the tax due for each month thereafter not to exceed 30%, or
  2. the lesser of $100.00 or 100% of the tax due, or
  3. $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.

NOTICE TO SCHEDULE NJ FILERS — If you report tax due on Schedule NJ (Form ST-809.4), send only one check payable to "New York State Sales Tax" for the total amount due for both New York (Line 5 of Form ST-809) and New Jersey (Line 3 of Schedule NJ). However, you may not offset an overpayment from one state against the tax due to the other state.

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 you need help . . .

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 CALL TAX (1 800 225-5829)
from outside New York State, call 1 518 438-8581

Telephone assistance is available from 8 a.m. to 5 p.m. Monday through Friday.

WRITE **If you need to write, address your letter to:**

New York State Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, New York 12227