ST-809.11 Monthly Schedule CT

(1/90)

Schedule for New York Vendors to Report Connecticut Sales Tax

Use this form to report only transactions for the period

0890

January 1 - January 31, 1990

Please correct your name and mailing address if shown incorrectly.

For period ended
NY tax registration number
CT tax registration number
Federal identification number

☐ Please check if your mailing address has changed.

If this is a partial period schedule, enter dates covered

From: **To:**

1 **Send only one check or money order** made payable to New York State Sales Tax to include the amount shown on Line 9 and the amount due to New York State.

2 **A schedule must be filed,** even if no tax is due or no sales were made. Attach this schedule to your New York State sales tax return.

3 **Due date:** 20th day after filing period shown hereon.

4 **Penalty for late filing:** 10% of tax due or $50, whichever is greater. ($50 penalty for a late schedule with no tax due)

5 **Interest:** For late payment; 1¼% of the tax due per month computed from the due date.

6 If you claim deductions on line 3, a detailed record must be kept.

				Column 1 8%	Column 2 5½% *	Column 3 Totals
1	Connecticut Gross Receipts	Sales of goods ►	1G		►	
		Leases and rentals ►	1R		* Column 2 applies only to sales of repair or replacement parts used for manufacturing or agricultural production. See Special Note A of instructions on reverse side.	
		Labor and services ►	1S			
2	Totals *(add lines 1G, 1R and 1S)*					
3	Deduction totals *(see instructions on reverse side)* ►					
4	Balance subject to tax *(subtract line 3 from line 2)*					
5	Gross amount of tax due *(multiply line 4 by the tax rate)* ►				►	5 ►
6	Less tax credits, if any *(attach authorized credit memo)* ►					6
7	Net amount of tax due *(subtract line 6 from line 5)*					7
8	► Interest for late payment $ ► Plus penalty for late filing $ =					8
9	Total amount due *(add line 7 and line 8)* ►					9

I declare under the penalties of false statement that this schedule has been examined by me and to the best of my knowledge is true, complete and correct.

Taxpayer's signature Title Date

Instructions for completing Schedule CT

General Instructions

1. Use the preprinted tax schedule which was mailed to you.
2. Be certain the correct period ending is indicated.
3. The correct tax registration number **must** appear on the schedule in the space provided.
4. Be sure that your mailing address on the front of the schedule is correct.
5. A signed schedule must be filed with proper notation even if no sales were made.

Special Notes

A: **Column 2.** Use this column only for 5½% sales of repair or replacement parts exclusively for use in machinery used directly in a manufacturing or agricultural production process. Such sales must be supported by a properly executed certificate. All other sales must appear in Column 1, line 1G.

B: **Corporate Officer Liability.** Corporation officers may be held liable for Sales and Use Tax incurred by their corporation under Section 12-414a, Chapter 219, Connecticut General Statutes.

Line-by-Line Instructions

Line 1G - (Column 1) Connecticut Gross Receipts from the Sales of Goods. Enter total gross receipts from the sale of tangible personal property.

Note: (a) Include in line 1G receipts from: (1) Sales of cigarettes, (2) Tax-exempt sales, (3) Total credit sales and (4) Federal and state excise taxes, (b) Exclude from line 1G receipts from: (1) Installment payments from conditional or credit sales previously reported, (2) Transportation charges occurring after sale, when separately stated, (3) Sales and Use Tax and Admissions, Dues and Cabaret Tax reimbursements, (4) Sales of real estate and (5) Commissions received.

Line 1G - (Column 2) - Connecticut Gross Receipts from the Sale of any Repair or Replacement Parts exclusively for use in machinery, as defined in subsection (34) of section 12-412, used directly in a manufacturing or agricultural production process. See note A under **Special Notes** above.

Line 1R - Connecticut Gross Receipts from Leases and Rentals. Enter total gross receipts from leasing and renting of tangible personal property.

Note: Include in Line 1R receipts from: (1) Royalties or periodic payments received, (2) Maintenance charges, (3) Cancellation charges, (4) Installation charges and (5) Transportation charges.

Line 1S - Connecticut Gross Receipts from Sales of Labor and Services. Enter total gross receipts derived from the rendering of all services, including but not limited to, (a) computer and data processing services, (b) credit information and reporting services, (c) employment agencies and agencies providing personnel services, (d) private investigation protection, patrol work, watchman and armored car services, (e) painting and lettering services, (f) architectural, building, engineering and building planning or designing services, including interior design and decorating services, (g) telephone answering services, (h) stenographic services, (i) services to industrial, commercial or income-producing real property, (j) business analysis, management, consulting and public relations services, (k) services providing "piped-in" music to business or professional establishments, (l) flight instruction and chartering services by a certificated air carrier, (m) motor vehicle repairs to trade or business vehicles, (n) motor vehicle parking and car wash services, (o) radio or television-repair services, (p) furniture reupholstering and repair services, (q) repair services to electrical or electronic devices, (r) health and athletic club services, (s) land surveying services, (t) lobbying or consulting services, (u) sales agent services for selling tangible personal property, (v) locksmith services, (w) advertising or public relations services including layout, art direction, graphic design, mechanical preparation or production supervision, not related to the development of media advertising, (x) landscaping and horticulture services, (y) window cleaning services, (z) maintenance services, (aa) janitorial services, (bb) exterminating services, (cc) swimming pool cleaning and maintenance services, (dd) repairs or maintenance services to tangible personal property.

Note: (a) Include in Line 1S entry (1) Receipts from sales of professional, insurance or personal services, (2) Sales of repair and installation labor, (3) Total construction contract charges less cost or separately stated charges whichever are greater for materials permanently incorporated in all construction projects and (4) Total credit sales.

(b) Exclude from line 1S receipts from: (1) Installment payments from credit sales previously reported, (2) Non-taxable commissions received and (3) Sales and Use Tax reimbursements.

Line 2 - Enter total of lines 1G, 1R and 1S.

Line 3 - Enter deductions. See list below. Detailed records must be kept.

Line 4 - Subtract line 3 from line 2 and enter difference.

Line 5 - Multiply amount entered on line 4 by the applicable tax rate. Enter results on line 5.

Line 6 - Tax credits. Take credit for any overpayment on previous Sales and Use Taxes as evidenced by a Connecticut Department of Revenue Services Credit Voucher which must be attached. Advance payment credits will also be entered on this line.

Line 7 - Subtract line 6 from line 5. Enter difference.

Line 8 - Penalty for late filing: 10% of the tax due or $50, whichever is greater. ($50 penalty for a late schedule with no tax due)

Interest - If this is a late or amended schedule, interest should be added at the rate of 1¼% per month or fraction thereof computed from the 20th day of the month next succeeding each period until the date of payment. Interest is based on the amount or portion thereof which should have been remitted on time.

Line 9 - Add lines 7 and 8 and enter total.

If the total Connecticut tax you have paid is greater than the amount you owe, you may not subtract the overpayment from the New York State tax due. Under no circumstances may you offset an overpayment to one state against the tax due the other.

The following is a list of deductions allowable under Section 12-412 of the Connecticut General Statutes.

Sales for resale, newspapers and magazines by subscription, children's clothing, livestock, food, machinery, medicines by prescription, non-prescription medicines, sales to exempt agencies, materials, tools and fuel for industrial and agricultural production or in the fishing industry, cogeneration technology, air and/or water pollution abatement or certified items, non-taxable labor and service charges, business services between parent companies and wholly owned subsidiaries, horses, trade-ins, returned goods or rentals taxed at 8%, repair and replacement parts, flyable aircraft, oxygen, blood, artifical devices, crutches and wheelchairs, sales or leases of ambulances to non-profit organizations, sales of ambulances to ambulance services operating under a certificate of license, clothing under $75, sales of cloth and components used in the noncommercial production of clothing.

Any other deduction listed under section 12-412 of the Connecticut General Statutes.