ST-809-I (9/89)

New York 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 or his agents.

Who must file

You must file Form ST-809 if, in any one of the previous four quarters:

- you have had total taxable receipts (including purchases subject to use tax), rents and amusement charges of $300,000 or more

—or—

- you are a distributor as defined under Article 12-A, selling motor fuel and/or diesel motor fuel, and you have sold a total of 100,000 gallons or more of this fuel (taxable or nontaxable).

Note: Importers and others registered under Article 12-A as distributors of motor fuel or diesel motor fuel **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,* or Form FT-1045, *Report of Sales Tax Prepayment on Diesel Motor Fuel.*

Detailed explanations of the Tax Law 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,* Publication 884, *Information on Diesel Motor Fuel Legislation, and Publication 100, Notice of New Legislation Pertaining to Diesel Motor Fuel (including Heating Oil).* (Publication 100 reflects the latest treatment of diesel motor fuel and supercedes any conflicting information found in previous publications.)

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 the return you are submitting does not have a pre-addressed label, please complete the information requested in the name and address portion of this return. The address must be the physical business location, not the mailing address. Include your business telephone number and the number where you can be reached during the day, if different.

If you do not receive your returns by the first week of the month in which they are due, request a duplicate by calling the appropriate telephone number listed on page 4 of these instructions or on the back of any sales tax return. **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 one-third 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 Jersey/New York 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 relating to that form.

ST-809.11 - Schedule CT

If you are registered under the Connecticut/New York Reciprocal Tax Agreement you must attach this schedule to your return. Use Schedule CT to report the tax due, if any, on deliveries of tangible personal property into Connecticut or services rendered in Connecticut. See the Schedule CT for instructions relating to 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/responsible person 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, FR, N and U, as necessary. Schedule NJ and Schedule CT must also be completed, if applicable. Schedule FR, which replaces Schedules E and R, is to be used to report sales of motor fuel and diesel motor fuel occurring on or after September 1, 1988 (see the individual schedule for instructions).

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, you **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 motor fuel and/or diesel motor 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 motor fuel and/or diesel motor fuel sales as stated above).

Box C — Purchases subject to use tax

Enter the total dollar value of purchases subject to use tax (except motor fuel and/or diesel motor 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 1a — 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* or Form FT-1045, *Report of Sales Tax Prepayments on Diesel Motor Fuel.*

Do not take any credit on line 1a for prepaid sales tax on motor fuel or diesel motor fuel that was sold or used during the month. (See line 1b instructions.)

Enter the total of the state and local sales taxes due on taxable sales and services and purchases of items and services subject to use tax, **less** credits that can be identified with a specific locality (other than economic development zone credit).

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.

Line 1b — Credit for prepaid sales tax

- **Registered distributors of motor fuel and/or diesel 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,* or FT-1045, *Report of Sales Tax Prepayment on Diesel Motor Fuel* on motor fuel or diesel motor fuel respectively 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 or diesel 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 or Form FT-1045, respectively.

- **All other sellers, retailers and wholesalers of motor fuel and/or diesel motor fuel** — Enter the amount of sales tax prepaid to your suppliers on motor fuel and/or diesel motor fuel sold or used during the month covered by this return.

Line 1c — Net tax due

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

Line 2a — Credits not identified

Enter the total amount of credits claimed against the tax other than the credits taken on lines 1a and 1b 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.

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 or the prepayment of sales tax on diesel motor fuel which must be reported on Form FT-1045.

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 Section 1142 of the Tax Law 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 and Schedule CT filers — If you report tax due on either Schedule NJ (ST-809.4) or Schedule CT (ST-809.11) send only one check payable to New York State for the amount due New York and New Jersey or New York and Connecticut. If you report tax due on both the schedules, include the total due all three states (New York, New Jersey

and Connecticut) in one check payable to New York State. Do not under any circumstances offset an overpayment from one state against the tax due the other.

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 vendors who file Schedule FR — 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 FR filed for the comparable quarter. The amount entered on Line A is the amount of taxes reported on motor fuel and/or diesel fuel **before** deducting the credit for prepaid sales tax on either of these fuels.

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

- **Registered distributors of motor fuel and/or diesel 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,* or FT-1045, *Report of Sales Tax Prepayment on Diesel Motor Fuel* on motor fuel or diesel motor fuel respectively 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 or diesel 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 or Form FT-1045, respectively.

- **All other sellers, retailers and wholesalers of motor fuel and/or diesel motor fuel** — Enter the amount of sales tax prepaid to your suppliers on motor fuel and/or diesel 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 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 and diesel motor fuel which must be reported on Forms FT-945 and FT-1045 respectively.

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 Section 1142 of the Tax Law 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 and Schedule CT filers — If you report tax due on either Schedule NJ (ST-809.4) or Schedule CT (ST-809.11) send only one check payable to New York State for the amount due New York and New Jersey or New York and Connecticut. If you report tax due on both the schedules, include the total due all three states (New York, New Jersey and Connecticut) in one check payable to New York State. Do not under any circumstances offset an overpayment from one state against the tax due the other.

Short Method Adjustment

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

:xamples:

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:

OCALITY*	CURRENT COMBINED RATE	COMBINED RATE COMPARABLE QUARTER	INCREASE (DECREASE)	×	TAXABLE SALES**	=	ADJUSTMENT*
;ity "Y"	7%	6%	1%		$250,000		$2,500
;ounty "D"	5%	7%	(2%)		3,000		(60)
ɔtal 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.

lotice: The authority to require personal information, ıcluding identifying numbers (Social Security numbers, tc), is found in Section 1134, 1136, 1137-A, 1142, 1251 and 253 and Articles 28 and 29 of the Tax Law in general and ıe regulations for Sales and Use Taxes in subchapter J, itle 20 NYCRR. The principal purpose for collecting this ıformation is to assist the Department of Taxation and inance in determining New York State and local sales and se tax liabilities under Articles 28 and 29 of the Tax Law.

he information will be used for tax administration purposes ıd as necessary under Tax Law Sections 1145 and 1250 ıd for any other purpose authorized by law.

Failure to provide the requested information may result in civil and/or criminal penalties under Sections 1145 and 1250 of the Tax Law and Parts 533 and 536 of the regulations for Sales and Use Taxes.

This information will be maintained by the Director, Data Management Services Bureau, Processing and Revenue Management Division, Department of Taxation and Finance, W. A. Harriman Campus, Building 8, Room 905, Albany, NY, 12227; phone numbers listed below.

The authority to maintain this information is found in Sections 1146(e) and 1250 of the Tax Law.

If you need help . . .

HONE **For forms or publications**

from within New York State, call toll free 1 800 462-8100
from outside New York State, call 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 518 438-8581

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

RITE **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