

# New York State and Local Sales and Use Tax Return

Part—Quarterly Filers April 1, 1991 - April 30, 1991

**ST-809**

M (4/91)

**1191**

Sales tax vendor identification number	Business telephone number ( )
Legal name	
DBA	
Street	
City, state, ZIP code	

**Change of Business Information**  
 Check here if you have changed your business location and have not previously notified us. Enter your new address in the space next to your preprinted address. You must report this, or any other change (name, identification number, mailing address or owner/officer/responsible person information) on either DTF-95.1, found on ST-809 Instructions, or Form DTF-95, *Change of Business Information*. To request Form DTF-95, call 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

Use labeled form and return envelope for filing your return.

Use this form to report only transactions for the period indicated above.

Type of business	Check here if you are reporting sales tax on this return for more than one business location. If you checked this box and do not have a C suffix on your identification number, attach a list of your locations. <input type="checkbox"/>
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**Summary of Tax Due — Complete Long or Short section below, not both. (See instructions)**

L O N G	Summary of Business Activities	A	B	C
		Gross sales and services (to nearest dollar)	Taxable sales and services (to nearest dollar)	Purchases subject to use tax (to nearest dollar)
	1a Sales and use taxes (see instructions) . . . . .		1a	
	b Credit for prepaid sales tax (see instructions) . . . . .		1b	
	c Net tax due (subtract line 1b from 1a) . . . . .			1c •
	2a Credits not identified (attachments required) (see instructions) . . . . .		2a •	
	b Advance payments (attach ST-330's) . . . . .		2b •	
	c Total of lines 2a and 2b . . . . .			2c
	3 Sales and use taxes due (subtract line 2c from line 1c) . . . . .			3 •
	4 Late filing charge (Penalty-see page 2 for penalty computation instructions) interest rate pursuant to section 1142 of the Tax Law . . . . .			4 •
	5 Amount due including late filing charge (add line 3 and line 4) . . . . .			5 •
			<b>Pay this amount</b>	

S H O R T	1a Comparable quarter-prior year (see instructions)* . . . . .	1a •		
	b Tax due (1/3 of line 1a) . . . . .	1b		
	c Credit for prepaid sales tax (see instructions) . . . . .	1c		
	d Net tax due (subtract line 1c from line 1b) . . . . .			1d •
	2a Credits (attachments required) . . . . .	2a •		
	b Advance payments (attach ST-330's) . . . . .	2b •		
	c Total of lines 2a and 2b . . . . .			2c
	3 Sales and use taxes due (subtract line 2c from line 1d) . . . . .			3
	4 Late filing charge (Penalty-see page 2 for penalty computation instructions) interest rate pursuant to section 1142 of the Tax Law . . . . .			4 •
	5 Amount due including late filing charge (add line 3 and line 4) . . . . .			5 •
			<b>Pay this amount</b>	

- Attach check or money order payable to **New York State Sales Tax**.
- Include on the check or money order your identification number, form number **ST-309** and the period you are reporting.
- Mail in the enclosed envelope to the applicable P.O. Box on or before: **May 20, 1991**

For office use only

* Adjustments: Include on line 1a, "Short"		Signature of vendor	Telephone number
Locality	Adjustment \$	( )	( )
		Title	Date
		Signature of preparer (if other than vendor)	Telephone number
		( )	( )
		Preparer's address	Date

**Penalty Computation**

- A. For failure to file a return on time, with **no tax due**, the penalty is \$50.00.
- B. For failure to file a return on time **with tax due**, the penalty is:
  - 1-60 days late**, 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 greatest of the following:
    - 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, not to exceed 30%; or
    - the lesser of \$100.00 or 100% of the tax due, or
    - \$50.00

**Return Addresses**

If you are not participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement and your place of business is located in the county of:	Mail return to:																																				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Albany</td> <td style="width: 33%;">Hamilton</td> <td style="width: 33%;">Schenectady</td> </tr> <tr> <td>Broome</td> <td>Herkimer</td> <td>Schoharie</td> </tr> <tr> <td>Chemung</td> <td>Jefferson</td> <td>Schuyler</td> </tr> <tr> <td>Chenango</td> <td>Lewis</td> <td>Steuben</td> </tr> <tr> <td>Clinton</td> <td>Montgomery</td> <td>St. Lawrence</td> </tr> <tr> <td>Columbia</td> <td>Oneida</td> <td>Sullivan</td> </tr> <tr> <td>Delaware</td> <td>Orange</td> <td>Tioga</td> </tr> <tr> <td>Dutchess</td> <td>Otsego</td> <td>Tompkins</td> </tr> <tr> <td>Essex</td> <td>Putnam</td> <td>Ulster</td> </tr> <tr> <td>Franklin</td> <td>Rensselaer</td> <td>Warren</td> </tr> <tr> <td>Fulton</td> <td>Rockland</td> <td>Washington</td> </tr> <tr> <td>Greene</td> <td>Saratoga</td> <td></td> </tr> </table>	Albany	Hamilton	Schenectady	Broome	Herkimer	Schoharie	Chemung	Jefferson	Schuyler	Chenango	Lewis	Steuben	Clinton	Montgomery	St. Lawrence	Columbia	Oneida	Sullivan	Delaware	Orange	Tioga	Dutchess	Otsego	Tompkins	Essex	Putnam	Ulster	Franklin	Rensselaer	Warren	Fulton	Rockland	Washington	Greene	Saratoga		<p>P. O. Box 688 Albany, NY 12201-0688</p>
Albany	Hamilton	Schenectady																																			
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Fulton	Rockland	Washington																																			
Greene	Saratoga																																				
New York County with ZIP Codes 10001-10019 Richmond	P. O. Box 2058 Church Street Station New York, NY 10008-2058																																				
Bronx Kings New York County with ZIP Codes 10020-10285 Queens Westchester	G. P. O. Box 5464 New York, NY 10087-5464																																				
Nassau                      Suffolk	P. O. Box 1866 Hicksville, NY 11802-1866																																				
Cayuga                      Monroe                      Oswego Cortland                      Onondaga                      Seneca Livingston                      Ontario                      Wayne Madison                      Orleans                      Yates	P. O. Box 4777 Syracuse, NY 13221-4777																																				
Allegany Cattaraugus Chautauqua Erie Genesee Niagara Wyoming	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <p><b>Schedule FR filers (motor fuel and diesel motor fuel retailers) in these counties must mail this return to:</b></p> <p>P. O. Box 4777 Syracuse, NY 13221-4777</p> </div> <p><b>All other filers in these counties must mail this return to:</b></p> <p>P. O. Box 194 Buffalo, NY 14240-0194</p>																																				
<b>If you are participating in the New Jersey/New York or Connecticut/New York Reciprocal Tax Agreement, or both, attach the appropriate schedule(s) to your return</b>	<b>Mail return to:</b> P.O. Box 688 Albany, NY 12201-0688																																				
<b>If you are a vendor located out-of-state</b>	<b>Mail return to:</b> P. O. Box 688 Albany, NY 12201-0688																																				

If you need help. . .

**Phone**

For forms or publications

From New York State, call toll free 1 800 462-8100.  
From areas outside New York State, call (518) 438-1073.

**For information**

From New York State, call toll free 1 800 CALL TAX (1 800 225-5829).  
From areas outside New York State, call (518) 438-8581.

**Write:**

If you need to write, address your letter to:

NYS Tax Department  
Taxpayer Assistance Bureau  
W. A. Harriman Campus  
Albany, NY 12227

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