New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax Return

M **ST-809** (1/92)

0892

Part—Quarterly Filers January 1, 1992 - January 31, 1992

Sales tax vendor identification number	Business telephone number	Daytime 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 this form to report only transactions for the period indicated above. **Use labeled form and return envelope for filing your return.**

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. ☐

Summary of Tax Due — Complete *Long* or *Short* section below, not both. *(See instructions)*

Long

Summary of Business Activities	A Gross sales and services (to nearest dollar)	B Taxable sales and services (to nearest dollar)	C 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	Amount from Schedule L or from insurance credit vouchers		4	
5	Subtotal *(see instructions)*		5	
6	Late filing charge (**Penalty-see page 2 for penalty computation instructions** interest rate pursuant to section 1142 of the Tax Law)		6	•
7	Amount due including late filing charge *(add lines 5 and 6)* **Pay this amount**		7	•

Short

1a	Comparable quarter-prior year *(see instructions)**	1a	•	
b	Tax due (⅓ 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	Amount from Schedule L or from insurance credit vouchers		4	
5	Subtotal *(see instructions)*		5	
6	Late filing charge (**Penalty-see page 2 for penalty computation instructions** interest rate pursuant to section 1142 of the Tax Law)		6	•
7	Amount due including late filing charge *(add lines 5 and 6)* **Pay this amount**		7	•

— 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-809* and the period you are reporting.

— **Mail in the enclosed envelope to the applicable P.O. Box on or before:** February 20, 1992

For office use only

* **Adjustments:** Include on line 1a, "Short"

Locality	Adjustment
	$

Signature of vendor	Telephone number ( )
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:
Albany, Broome, Chemung, Chenango, Clinton, Columbia, Delaware, Dutchess, Essex, Franklin, Fulton, Greene, Hamilton, Herkimer, Jefferson, Lewis, Montgomery, Oneida, Orange, Otsego, Putnam, Rensselaer, Rockland, Saratoga, Schenectady, Schoharie, Schuyler, Steuben, St. Lawrence, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington	P. O. Box 688 Albany, NY 12201-0688
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, Cortland, Livingston, Madison, Monroe, Onondaga, Ontario, Orleans, Oswego, Seneca, Wayne, Yates	P. O. Box 4777 Syracuse, NY 13221-4777
Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Wyoming **All filers in these counties must mail this return to:**	P. O. Box 194 Buffalo, NY 14240-0194
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	**Mail return to:** **P.O. Box 688** **Albany, NY 12201-0688**
If you are a vendor located out-of-state	**Mail return to:** **P. O. Box 688** **Albany, NY 12201-0688**

If you need help. . .

Phone

For forms or publications

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

For information

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

Write:

If you wish to write, address your letter to:

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

Telephone assistance is available Monday through Friday, 8:30 a.m. to 4:25 p.m.