ST-809-I (4/92)

New York State Department of Taxation and Finance

Instructions for ST-809 (Part-Quarterly Sales and Use Tax Return)

These instructions will help you complete your **part-quarterly sales tax return, Form ST-809**. If you need additional help completing this return, use the telephone numbers provided on page 4 of these instructions. Keep all records and other supporting documents used in completing your return for at least three years after filing so that you are 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).

*Receipts include insurance company damage awards paid during the quarter (see N-91-34 and N-91-41 for additional information).

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 on 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).*

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.**

If you did not receive a return with a preaddressed label, please complete the name and address portion, including your sales tax identification number.

Enter the exact legal name of the business. For a corporation, use the name as it appears on the Certificate of Incorporation; for an unincorporated business, use the name in which the business owns property or acquires debt; for a partnership, use the partnership name. A sole proprietor must use the name of the individual owner.

Enter the trade name, doing-business-as name, or assumed name if different from the legal name. For a corporation, it is the name that appears on the trade name certificate filed with the New York State Department of State. If the business is not incorporated, it is the name filed with the county clerk's office pursuant to Section 130 of the General Business Law.

Enter the address of your actual business location, not the mailing address. Include your business telephone number and the number at which 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 1.

Short method — You must report and pay an amount equal to one-third of the total state and local sales and use taxes that 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 2.

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 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 Schedule CT for instructions relating to that form.

ST-100.12 - Schedule L

Effective September 1, 1991 vendors who are required to report the tax component on insurance damage awards made in settlement of claims resulting from damages to, or theft of motor vehicles must report this tax on Schedule L. Schedule L must be filed with your return **monthly.**

ST-100.13 - Schedule V

Effective September 1, 1991 vendors must use Schedule V to report the credits due from sales tax credit vouchers received in lieu of sales tax when the repair or replacement of a motor vehicle is done in connection with an insurance damage award. You are not required to file this schedule monthly, but you may take credit on a monthly basis for the sales tax credit vouchers received during the month. Remit the credit vouchers themselves and file Schedule V quarterly, with your regular quarterly sales tax return.

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-95.1, *Change of Business Information for Employers/Vendors*, located at the bottom of pages 3 and 4. Send the completed form to: **NYS Tax Department, Registration Section, Building 8, Room 408, W. A. Harriman Campus, Albany, NY 12227-0155**. If there are no changes to the above information, keep this form in your files. If a change occurs, complete the form and send it to the address listed as soon as possible.

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 are reporting for all business locations on this return, check the appropriate box. If you checked this box and your New York State identification number does not end with a "C", attach a list of your business locations. If your identification number ends with a "C" and you have added new or deleted locations since your last return, attach a list of these and indicate addition or deletion.

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 (plus the Greenway Fee due on hotel occupancy). *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, L, N, U and V as necessary. Schedule NJ and Schedule CT must also be completed, if applicable.

Do not report the tax on lubricating oil (10¢ a quart) or the special additional 5% taxes (hotel occupancies and passenger car rentals) on the monthly ST-809 return. You must maintain records of and report and pay these taxes with your quarterly return, Form ST-810.

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). **Do not** include New Jersey or Connecticut taxable sales as reported on *Part-Quarterly Schedule NJ,* Form ST-809.4 and *Monthly Schedule CT,* Form ST-809.11.

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. Do not include New Jersey purchases subject to use tax as reported on *Part-Quarterly Schedule NJ,* Form ST-809.4.

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 Prepayment 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, 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) and the Greenway Fee.

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 that was sold at retail (whether taxable or nontaxable*) or that was used 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 line 1a, line 1b and line 4 credits from insurance credit vouchers.

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

If you paid part of your tax in advance, enter the total amount of these payments on line 2b and attach Form ST-330, *Record of advance payment,* that was issued to you. **Do not** report sales tax prepayments due on motor fuel or diesel motor fuel as advance payments. These prepayments must be reported on Form FT-945 for motor fuel and Form FT-1045 for diesel motor fuel.

Line 2c — Total

Add lines 2a and 2b.

Line 3 — Sales and use taxes due

Subtract line 2c from line 1c.

Line 4 — Amount from Schedule L or insurance credit vouchers

If you are required to file Schedule L, report on line 4 the amount of tax due shown in the tax component box on Schedule L.

If you receive insurance credit vouchers in lieu of sales tax due on the repair or replacement of a motor vehicle made in connection with an insurance damage award, you may take the credit for the vouchers on this line. (File Schedule V quarterly).

Line 5 — Subtotal

— *If the amount on line 4 is from Schedule L,* ***add*** *line 3 plus line 4.*

— *If the amount on line 4 is a* ***credit*** *from insurance credit vouchers,* ***subtract*** *line 4 from line 3.*

Line 6 — 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 as determined pursuant to 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 7 — Amount due

Enter the amount on line 5 plus any amount on line 6.

Notice to filers of Schedule NJ and Schedule CT — 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 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 that 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 and the Greenway Fee *(see Short Method Adjustment).*

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.

Return for month ending:	Use comparable quarterly period:
March 31	March 1 - May 31
April 30	
June 30	June 1 - August 31
July 31	
September 30	September 1 - November 30
October 31	
December 31	December 1 - February 28 (29)
January 31	

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 three 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 that was sold at retail (whether taxable or nontaxable*) or that you used 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 and any credits from insurance credit vouchers. Insurance voucher credits *must* be taken on line 4.

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

If you paid part of your tax in advance, enter the total amount of these payments on line 2b and attach Form ST-330, *Record of Advance Payment,* that was issued to you. **Do not** report sales tax prepayments due on motor fuel or diesel motor fuel as advance payments. These prepayments must be reported on Form FT-945 for motor fuel and Form FT-1045 for diesel motor fuel.

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 — Amount from Schedule L or insurance credit vouchers

If you are required to file Schedule L, report on line 4 the amount of tax due shown in the tax component box on Schedule L.

If you receive insurance credit vouchers in lieu of sales tax due on the repair or replacement of a motor vehicle made in connection with an insurance damage award, you may take the credit for these vouchers on this line (File Schedule V quarterly).

Line 5 — Subtotal

— *If the amount on line 4 is from Schedule L,* ***add*** *line 3 plus line 4.*

— *If the amount on line 4 is a* ***credit*** *from insurance credit vouchers,* ***subtract*** *line 4 from line 3.*

Line 6 — 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 as determined pursuant to 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 7 — Amount due

Enter the amount on line 5 plus any amount reported on line 6.

Notice to filers of Schedule NJ or Schedule CT — 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 offset an overpayment from one state against the tax due the other.

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Change of Business Information for Employers/Vendors

If there have been any **changes** in your business' name, identification number, mailing or business address, telephone number or owner/officer/responsible person information, please complete this form. **Mail to: NYS Tax Department, Registration Section, Building 8, Room 408, W. A. Harriman Campus, Albany, NY 12227-0155.**

Old Information:

ID number: _____

Name: _____

New Information: Effective date: _____

ID number: _____ Phone number: _____

Legal name: _____

Trade name (DBA, etc.): _____

Business address: _____

Mailing address: _____

Reason for change: _____

Business tax records which should be changed: ☐ Corporation Tax ☐ Highway Use Tax ☐ Motor/Diesel Fuel Tax

☐ Sales and Use Tax ☐ Withholding Tax ☐ Other:

Tax type	Account number

DTF-95.1 (2/90)

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 on the front of the return. **List the names of the localities and the amount of the adjustment (negative balances should be in parenthesis) for each on the front of the return in the lower left corner. See instructions below for the Hudson River Valley Greenway Fee.**

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 *(see chart below)*.

** Includes purchases subject to use tax.

For counties in the Hudson River Valley Greenway area (the counties of Albany, Columbia, Dutchess, Orange, Putnam, Rensselaer, Rockland and Westchester; the area of Green and Ulster counties outside the Catskill Park; and the Town and Village of Waterford in Saratoga County), the adjustment for the *Greenway Fee* must also be included. The adjustment for this fee would be computed as follows:

Locality*	Current Combined Rate Plus Greenway Fee	Combined Rate Comparable Quarter	Increase	×	Taxable Sales**	=	Adjustment*
Albany County	7% plus 0.2%	7%	0.2%		$10,000		$20

* Enter information in these two columns on the front of the return in the lower left corner. The adjustment for the Greenway Fee must be added to any adjustment for rate increases or decreases and entered on line 1a. Note: the Greenway Fee *must* be charged and accounted for separately (i.e., you must compute tax at 7% and at 0.2%, not at 7.2%).

** These sales should include hotel occupancy only.

Privacy Notification: Our authority to require this personal information, including identifying numbers (social security numbers, etc.) is found in sections 1134, 1136, 1137-A, 1142, 1251 and 1253 and Articles 28 and 29 of the Tax Law in general and regulations for sales and use taxes in subchapter J, Title 20 NYCRR.

We will use this information primarily to determine New York State and local sales and use tax liabilities under Articles 28 and 29 of the Tax Law, We will also use it for tax administration purposes and as necessary under Tax Law sections 1146 and 1250, and for any other purpose authorized by law.

Your failure to provide the required information may result in civil and/or criminal penalties under sections 1134, 1145, 1250 and 1817 of the Tax Law and Parts 533 and 536 of the regulations for sales and use taxes.

Our authority to maintain this information is found in sections 1136(d), 1146(e) and 1250 of the Tax Law. This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W. A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

If you need help . . .

Phone

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

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 need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W. A. Harriman Campus, Albany, NY 12227.

Cut Here

Enter the new owner/officer/responsible person information below if there have been any changes.

Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )
Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )
Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )
Owner/officer/responsible person	% Ownership	Title	Effective date	Social security number
Home address (number and street)	City, village, post office	State	ZIP code	Telephone number ( )