Instructions for Form ST-810, New York State and Local Sales and Use Tax Return - Quarterly for Part-Quarterly Filers

Tax Facts For Vendors

Did you know?

You are subject to a $50 penalty if you don't prominently display your Certificate of Authority at your place of business.
Your Certificate of Authority can be suspended or revoked if you:
— don't file a return, or willfully file a false return, or
— willfully fail to collect, truthfully account for or pay over any state or local sales tax, or
— have been convicted of a crime under the Tax Law.
You may be charged with a misdemeanor if you issue a receipt without itemizing the sales tax, or you advertise either directly or indirectly that the sales tax is not part of the price paid by your customer for goods or services.

These instructions will help you complete your quarterly return, Form ST-810, *New York State and Local Sales and Use Tax Return - Quarterly for Part-Quarterly Filers*. If you need further assistance, call the Taxpayer Assistance Bureau at the telephone numbers on page 4. You should keep all records and other supporting documents used in completing your return and be able to produce them on request by the Commissioner of Taxation and Finance or his agents for at least **three years** after the due date of the return to which they relate, or the date when the return was filed, if later.

The Sales and Use Tax Return

Two copies of the sales and use tax return are mailed to each registered vendor. You must file the preaddressed copy. 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.

The completed quarterly return, Form ST-810, must show your actual gross sales, taxable sales and purchases subject to use tax for the 3 month period covered by the return unless you are a seller of motor fuel or diesel motor fuel. If you are a seller of motor fuel or diesel motor fuel, see *Notice to Retail Sellers of Motor Fuel and/or Diesel Motor Fuel* on page 2. The return must also show the receipts subject to the special taxes imposed on passenger car rentals **information and entertainment services provided through telephony and telegraphy** and lubricating oil.

The front of the return is used to summarize the business activity and tax due. Part II is used to report the details of taxable sales and services and purchases subject to use tax and the total state and local taxes due for each taxing jurisdiction. Part II is also used to report the details of the special 5% tax due on passenger car rentals, the additional 5% tax on information and entertainment services and the ten cents per quart tax on lubricating oil. Although this return is all that is required for most vendors, certain vendors are required to file separate schedules in addition to the return. (See *Schedules Which May Be Required.*)

All part-quarterly (monthly) filers must use this form as a report for the third month of the quarterly period and as a quarterly report, irrespective of which type (long or short form) part-quarterly return was filed for the first two months of the quarter.

Change In Filing Period

Monthly Filing

You must file monthly returns beginning the first month of the quarter following any quarter in which:

— you have 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-810, or on the part-quarterly return, Form ST-809, any amounts reported on Form FT-945/1045, *Report of Sales Tax Prepayments on Motor Fuel/Diesel Motor Fuel.*

Change in Filing Period Quarterly Filing

If you are presently required to file part-quarterly (monthly) returns and

— your total taxable receipts (including purchases subject to use tax), rents and amusement charges amounted to less than $300,000 in every one of the last four quarters, or

— you are a distributor as defined under Article 12-A selling motor fuel and/or diesel motor fuel, and you sold less than 100,000 gallons in every one of the last four quarters

you may request conversion to quarterly filing.

To change your filing period, notify the Taxpayer Assistance Bureau. 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. Failure to file a return on time may result in penalty and interest charges.

Schedules Which May Be Required

If you must file any of the following schedules, attach them to Form ST-810. With the exception of the amounts from Schedules CT and NJ, include total tax amounts on Form ST-810, line 1. **Do not** include total tax amounts from Schedules CT or NJ in the total reported on line 1 of this return.

Refer to the instructions accompanying each of the schedules for additional information related to that specific schedule.

Form ST-810.1 — Schedule U

Use Schedule U to report sales or purchases subject only to local sales and use taxes:

— installation, repair, maintenance or service of machinery and equipment used directly and predominantly in production

— installation, repair, maintenance or service of central office equipment or station apparatus used directly and predominantly in receiving or initiating and switching telephone or telegraph communication

— installation, repair, maintenance or service of parts, tools and supplies used in connection with the above machinery, equipment or apparatus

— machinery parts with a useful life of one year or less and tools and supplies used directly and predominantly in production **within New York City only**

— parts with a useful life of one year or less, tools and supplies used in or on central office equipment or station apparatus used directly and predominantly in receiving or initiating and switching telephone and telegraph communication **within New York City only.**

Form ST-810.2 — Schedule A

Use Schedule A to report tax on hotel room occupancy, food and drink, admissions to places of amusement, club dues and cabaret charges, the special tax on hotel occupancy and the Hudson River Valley Greenway fee.

Form ST-810.3 — Schedule B

Use Schedule B to report sales in any locality listed on the schedule that imposes a sales and use tax on the following energy sources and services:

— telephone services, telephone answering services and telegraph, refrigeration and nonresidential gas (including propane sold in containers of 100 pounds or more), electric and steam services

— residential gas (including propane sold in containers of 100 pounds or more), electric and steam services, and

— residential use of coal, fuel oil and wood used for residential heating. Vendors must also use Schedule B to report the use tax due these localities on the above energy sources and services purchased tax-free under direct payment permits or otherwise.

Retailers of heating oil only must not use Schedule B to report tax due on heating oil used in their motor vehicles. They must use Form ST-810 and take credit on Form ST-810 for any prepaid tax paid on the fuel used. No credits may be taken for any prepaid tax passed through to them on their purchases of enhanced fuel later sold for residential heating (sales reported on Schedule B). They may recover this portion of the prepaid tax by applying for a refund using Form FT-1010, *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

Form ST-810.4 — 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 subject to tax in New Jersey.

Form ST-810.5 — Schedule N

Use Schedule N to report sales of the following services *within the City* of New York:

- —parking, garaging or storing of motor vehicles at facilities other than garages that are part of premises occupied as private one- or two-family dwellings;
- —credit rating and credit reporting services;
- —protective and detective services (except port watchman);
- —beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage and similar services;
- —charges from sales of services or for the use of weight control salons, health salons, gymnasiums, turkish baths, sauna baths and similar establishments;
- —charges for occupancy of hotels, motels and similar establishments;
- —interior decorating and design services; and
- —interior cleaning and maintenance services.

Form ST-810.5-ATT is also required of vendors who provide parking services in New York City.

Form ST-810.6 — Schedule P

Schedule P must be filed by any vendor who is registered to make PrompTax payments of sales tax. The schedule is used to report the PrompTax payments of sales tax you made during the quarter covered by this schedule. If you are a vendor who is required to remit PrompTax payments for more than one sales tax type (i.e., prepaid sales tax on motor fuel and diesel motor fuel *and* sales and use tax) you must remit (and report) each tax type separately. Schedule P may **only** be used to report the PrompTax payment of sales tax. Use Schedule FT for reporting PrompTax payments of prepaid sales tax (on motor fuel and diesel motor fuel).

Form ST-100.10 — Schedule FR

Use Schedule FR to report sales tax due on either motor fuel (leaded, unleaded and premium gasoline) or diesel motor fuel when sold to the ultimate customer at retail, or, to report tax due on self-use of this fuel.

Form ST-810.11 - 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.

Completing Your Return

To prevent errors, please check your computations carefully (addition, multiplication, etc.). A simple mathematical error could result in a bill for additional tax plus interest, and possibly, a penalty.

Complete Form ST-810, Part II and any required schedules **before** completing Part I.

Instructions for Page Two (Part II)

The Department of Taxation and Finance is required by New York State law to collect and distribute the sales taxes imposed by local jurisdictions. The information in Part II of the sales tax return enables the department to make the correct distribution. Credits that can be identified by locality should be taken on the appropriate line in Part II of the return. Net credits (negative amounts) should be shown in parentheses.

The special taxes on passenger car rentals (5%), information and entertainment services (5%) and lubricating oil (ten cents per quart) are imposed at the same rate in all jursidictions, so they are reported separately.

> The special tax on the sale of information and entertainment services provided via telephony and telegraphy became effective September 1, 1993. The tax is imposed at the rate of 5% and is in addition to the sales tax already imposed.

Notice to Retail Sellers of Motor Fuel and/or Diesel Motor Fuel

Retail sellers of motor fuel and/or diesel motor fuel must report all sales, self-use and sales taxes on this fuel on Form ST-100.10, Schedule FR. This schedule must be filed with the vendor's Form ST-810, together with any other applicable schedules.

Important: Do not include sales, purchases for personal use or sales tax on the above fuel on Form ST-810, Part II if you are a retail seller of motor fuel and/or diesel motor fuel.

Column (a) — Taxing Jurisdiction

Column (a) lists the name of each locality now imposing a sales and use tax.

Column (b) — Combined Tax Rate

Column (b) lists the combined state and local tax rates that apply in each of the localities listed in column (a).

Columns (c), (d) and (e)

Columns (c), (d) and (e) are used to report taxable sales and services, purchases subject to use tax, and sales and use taxes for the localities listed in column (a). Column (e) is also used to report the special taxes on passenger car rentals, information and entertainment services and lubricating oil. You must report these amounts for the full period covered by the return unless a shorter period is specifically indicated.

Column (c) — Taxable Sales and Services

Subtract any applicable exempt sales and adjustments from gross sales and services to arrive at taxable sales and services. Make adjustments for transactions where the tax should not be paid, such as returned sales on which the tax was refunded to the customer or previously reported sales that became bad debts.

Taxable sales and services should be reported on the line for the locality where delivery occurs. Delivery occurs at the vendor's place of business on over-the-counter sales. Otherwise, delivery occurs where the customer takes possession. **Exception:** delivery of a motor vehicle is determined by the purchaser's home address. Do not report deliveries to points **outside** New York State.

Sales made in a locality that does not impose a local sales and use tax are subject only to the 4% state tax. Report these receipts on the New York State Only line.

The exemption from the New York State and upstate local sales tax allowed for the items and services listed below **does not apply** to New York City. On the **New York City** 4% line, report the sale of the following to businesses located within New York City:

- —fuel and utility services used directly and exclusively in the production of tangible personal property for sale;
- —the services of installing, repairing, maintaining and servicing tangible personal property used directly and predominantly to produce a product for sale by farming, including servicing tangible personal property used in erecting, adding to, altering or improving a silo (but not including the foundation), and the servicing of posts and wire used to make and maintain a trellis for grapes.

These transactions should **not** be reported on the New York City 8¼% line or on Schedule U.

Column (d) — Purchases Subject to Use Tax

Use column (d) to report the value of tangible personal property or services purchased without payment of sales tax and used in your own operations. **Do not** include tangible personal property or services which are resold or which qualify for a production exemption.

Report in column (d) on the New York State/MCTD 4¼% line, the use tax due on purchases of fuel or utility services for which you have paid only 4% New York City tax, but that are subject to tax at 8¼%. These include fuel or utilities used other than directly in production; for example, to operate office machinery or light the plant. Directly in production means the fuel or utilities must, during the production phase, operate exempt machinery or create conditions necessary to actual production.

Property or services are also subject to the use tax if purchased by a New York State resident, business or branch of a New York State business located outside New York State and shipped or brought into the State.

Additional Use Tax: If a sales or use tax was paid in one locality in New York State and the property is then used in another locality in New York State, an additional use tax will be due if the local tax rate is higher in the second locality and:

- —the user is a resident of the locality where use occurs,
- —the user, in the performance of a contract, incorporates the property into real property situated in the second locality, or
- —the user is a nonresident but uses the property in the second locality in the course of his employment, trade, business or profession.

Attach an explanatory statement and use the blank lines at the bottom of Part II. Enter the taxing jurisdiction in column (a) and the additional rate of tax in column (b).

Column (e) — Sales and Use Tax and Special Taxes and Fees

Compute the sales and use tax by multiplying the amounts in columns (c) and (d) by the combined state and local tax rate in column (b). Enter on line A the total amounts reported on both sides of Part II , column (e). Add to line A the taxes and fees reported on lines (B), (C) and (D). Enter the result on line E and include it with the amount you report in Part I, line 1, of the return.

Instructions for Part I

Change of Business Information

If there have been any changes in your business name, ID number, mailing address, business address, telephone number, or owner/officer/responsible person information, complete Form DTF-95.1, *Change of Business Information for Employers/Vendors*, at the bottom of pages 3 and 4. Send the completed form to: **NYS Department of Taxation and Finance, Account Services Section, Building 8, Room 501, 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 (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 applicable 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 or deleted locations since your last return, attach a list of these and indicate addition or deletion.

Final Return

If you have discontinued doing business, check the applicable box and attach your Certificate of Authority with the back completed. However, if you have a Certificate of Authority for Show and Entertainment Vendors, just attach your certificate.

No Tax Due Return

If you had no taxable sales and made no purchases subject to use tax enter ***none*** in the box. Enter your gross sales in box A and enter ***none*** in boxes B, C and D.

Summary of Business Activity

If you are a retail seller of **motor fuel and/or diesel motor fuel:**

—**Do not** report gross sales of this fuel in box A;

—**Do not** report taxable sales of this fuel in box B;

—**Do not** report purchases of this fuel subject to use tax in box C; and

—**Do not** report credits related to tax on this fuel in box D.

These amounts are reportable **only** on Schedule FR, as explained in the instructions that accompany the schedule.

Box A — Gross Sales and Services

Enter the total dollar amount of all sales made by the business including those exempt from sales tax. (Do not include motor fuel or diesel motor fuel sales as stated under *"Summary of Business Activity"*). Do not include the amount of sales taxes collected. Include all sales made within New York State (even if for delivery outside New York State) and sales made at business locations outside New York State for delivery into New York State. Do not include sales made at business locations outside New York State which do not involve deliveries into New York State.

Box B — Taxable Sales and Services

Enter the total dollar amount of the sales subject to New York State and local sales taxes except motor fuel and/or diesel motor fuel sales (see *Summary of Business Activity*). This figure is the total amount from Part II, column (c) of the return and any schedules filed. **Exception:** Do not include New Jersey or Connecticut taxable sales as reported on Form ST-810.4 *Quarterly Schedule NJ for Part-Quarterly Filers,* and Form ST-810.11 *Monthly Schedule CT for Part-Quarterly Filers.*

Box C — Purchases Subject to Use Tax

Enter the total dollar amount of purchases subject to use tax including personal property purchased at retail on which no tax was paid at the time of purchase except motor fuel and/or diesel motor fuel purchases, (see *Summary of Business Activity*). **Do not** include tangible personal property purchased for inventory, or property or services which qualify for a production exemption. Include property used in the operation of your business if it does not become part of a product for resale or is not eligible for a production exemption. This figure is the total amount from Part II, column (d) of the return and any schedules filed. **Exception:** Do not include any purchases subject to New Jersey use tax as reported on Form ST-810.4.

Box D — Total Credits Claimed on Part II or Schedules

Enter the total dollar amount of credit against the tax claimed in Part II or any schedules filed, except those reported on Schedule FR, (see *Summary of Business Activity).* Show in parentheses net credits on Part II or schedules. Credits must be substantiated by attaching a statement and any other supporting documentation explaining the basis for the credit claimed. Do not include this amount in any amount entered on line 2a. **Do not** include credit for prepaid sales tax on motor fuel or diesel motor fuel in this box.

Summary of Taxes Due

Line 1 — Sales and Use Tax and Special Taxes and Fees

Note: Importers and others registered as distributors of motor fuel under Article 12-A **must not** include on this line any amounts reported on Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel.*

Enter the total amount of tax due from Part II, line E, column (e) and the total amount of tax due from Schedules A, B, FR, N, and U, column (e).

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 tax.

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.

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Change of Business Information For Employers/Vendors

Doc. Loc. number

If there have been any **changes** in your business name, payroll service name, identification number, mailing or business address, telephone number, or owner/officer/responsible person information, please complete this form. **Mail to: NYS Department of Taxation and Finance, Account Services Section, Building 8 Room 501, W A Harriman Campus, Albany NY 12227-0155.**

Old Information:

Identification number: _____

Name: _____

New Information: Effective date _____

Identification number: _____ Phone number: _____

Trade name: (DBA, etc.): _____

Legal name: _____

Business address: _____

Mailing or c/o address: _____

Reason for change: _____

Business tax records which should be changed: ☐ Corporation Tax ☐ Highway Use Tax ☐ Petroleum Business Tax

☐ Sales and Use Tax ☐ Withholding Tax ☐ Other

Tax type	Account number

Line 2a — Credits

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 (other than the credits for prepaid sales tax on motor fuel or diesel motor fuel) that can be substantiated but cannot be identified with a specific locality. Also, if you had an overpayment from the prior quarter and you did not apply for this amount by filing the appropriate refund application, enter the amount on this line. See the instructions for line 5 for more information on prepaid sales tax on motor fuel, diesel motor fuel and on refunds. You **must** substantiate all credits taken on this line.

Line 2b — Advance Payments

Enter the amount paid with Form ST-809 for the first 2 months of the quarter and the total amount of other advance payments. **Do not** include payments from Form FT-945/1045, *Report of Sales Tax Prepayment on Motor Fuel/Diesel Motor Fuel* on this line.

Line 2c — Total

Add Lines 2a and 2b.

Line 3 — Sales and Use Taxes Due

Subtract Line 2c from Line 1.

Line 4 — Late Filing Charge

If you file your return or make payments after the due date, you must pay a late filing charge, consisting of interest and penalty.

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 below to get the current rate.

Part-quarterly and quarterly returns are each due within 20 days of the end of the period covered. If you were required to file part-quarterly (monthly) returns for the first two months of the quarter but failed to do so, penalty and interest should be computed as indicated above on the amount due each month from the due date until the date the payment is remitted.

Report on line 4 the total late filing charge on any part-quarterly return together with any late filing charge due on this return.

Penalty

For failure to file a return on time, even if no tax is due, the penalty is $50. 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 not less than $50.

— **61 or more days late:** The penalty is the greatest of the following three amounts:

— 10% of the tax due for the first month plus 1% of the tax due for each month thereafter, not to exceed 30%;

— the lesser of $100 or 100% of the tax due; or

— $50.

Line 5 — Amount Due

Add lines 3 and 4.

If this amount is an overpayment you may either claim credit for the overpayment on your next return or apply for a refund. To claim credit, enter this amount on Part I, line 2a.

To apply for a refund, file Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax,* **unless the overpayment is the result of a credit for prepaid sales tax on motor fuel and diesel motor fuel sold at retail; in which case, you must file the appropriate application(s):**

— **Form FT-949,** *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold Other Than at Retail Service Stations*, or

— **Form FT-950,** *Application for Refund of Prepaid Sales Tax on Motor Fuel Sold by Retail Service Stations*.

— **Form FT-1007,** *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold by Retail Service Stations*, or

— **Form FT-1010,** *Application for Refund of Prepaid Sales Tax on Diesel Motor Fuel Sold Other Than at Retail Service Stations*.

Do not attach the refund application (Form AU-11, FT-949, FT-950, FT-1010 or FT-1007) to your return. This application **must** be filed **separately** and mailed to the address shown on that form.

As a sales tax vendor you should be aware that you may be subject to or liable for other taxes such as motor fuel tax, highway use tax, corporation tax or income tax withholding. For information relating to any of these taxes, or for any forms or publications you will need, you may use the address and telephone numbers listed below.

Notice to Schedule NJ and Schedule CT filers — If you report tax due on either Form ST-810.4, Schedule NJ or Form ST-810.11, Schedule CT, or both, send only one check payable to ***New York State Sales Tax*** for the amount due New York, New Jersey and Connecticut. **Do not under any circumstances offset an overpayment from one state against the tax due the other.**

Signature

The return must be signed by the vendor or an authorized officer or employee. A paid preparer must also sign it on the line designated Signature of preparer, (if other than vendor).

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 the Business Tax Information Center toll free (from the continental US only) 1 800 972-1233. You can also 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.

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

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

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

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Enter below the new owner/officer/responsible person information 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 ( )