New York State Department of Taxation and Finance

Annual Schedule CT

Schedule for New York Vendors to Report Connecticut Sales Tax

Use this form to report transactions for the period

June 1, 1994, through May 31, 1995, only

Please correct your name and mailing address if shown incorrectly.

A95 **ST-101.11** (5/95)

For period ended

NY tax registration number

CT tax registration number

Federal identification number

If you have checked the final return box on your New York State Tax return, check here ☐ and attach your Connecticut Certificate of Authority.

If there have been any changes in business information, see instructions on back of this form.

☐ Please check if your mailing address has changed.

If this is a partial period schedule, enter dates covered

From: **To:**

— **Send only one check or money order** made payable to *New York State Sales Tax* to include the amount shown on line 9 and the amount due to New York State.

— **A schedule must be filed,** even if no tax is due or no sales were made. Attach this schedule to your New York State sales tax return.

— **Due date:** 20th day after filing period shown hereon

— **Interest:** For late payment; 1⅔% (.0166) of the tax due per month, computed from the due date.

— **Penalty for late payment:** 15% (.15) of tax due or $50, whichever is greater.

— If you claim deductions on line 3, a detailed record must be kept.

				Column 1 6%	Column 2 5½% *	Column 3 Totals
1	Connecticut Gross Receipts	Sales of goods ▶	1G		▶	
		Leases and rentals ▶	1R		* Column 2 applies only to sales of repair or replacement parts used for manufacturing production. See *Special Notes* in instructions on reverse side.	
		Labor and services ▶	1S			
2	Totals *(add lines 1G, 1R and 1S)*					
3	Deduction totals *(see instructions)* ▶					
4	Balance subject to tax *(subtract line 3 from line 2)*					
5	Gross amount of tax due *(multiply line 4 by the tax rate)* ▶				▶	5 ▶
6	Less tax credits, if any *(attach authorized credit memo)* ▶					6
7	Net amount of tax due *(subtract line 6 from line 5)*					7
8	▶ Interest for late payment $ ▶ Plus penalty for late filing $ =					8
9	Total amount due *(add lines 7 and 8)* ▶					9

I declare under the penalties of false statement that this schedule has been examined by me and to the best of my knowledge is true, complete and correct.

Taxpayer's signature	Title	Date

For Office Use Only

Instructions

Vendor Collection Credits

The vendor collection credit does not apply to sales reported on this schedule.

General Instructions

— Use the preprinted tax schedule that was mailed to you.

— Be certain the correct period ending is indicated.

— The correct tax registration number **must** appear on the schedule in the space provided.

Change of Business Information

If there have been any changes in your business name, identification number, mailing address or business address, telephone number or owner/officer/responsible person information, you must complete Form DTF-95.1, found on Form ST-101 instructions, or Form DTF-95, *Change of Business Information*. To request Form DTF-95, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073. (Note: As a multistate filer, you should place an **M** next to the form number on the Form DTF-95.1 or Form DTF-95 to indicate your multistate filing status.)

Special Notes

Column 2. Use this column only for sales of repair or replacement parts exclusively for use in machinery used directly in a manufacturing production process that are subject to tax at the reduced rate of 5½%. Such sales must be supported by a properly executed certificate. All other sales must appear in Column 1, line 1G.

Corporate Officer Liability. Corporation officers may be held liable for sales and use taxes incurred by their corporation under section 12-414a, Conn. Gen. Stat.

Line-by-Line Instructions

Line 1G - (Column 1) **CONNECTICUT GROSS RECEIPTS FROM SALES OF GOODS**. Enter total gross receipts from the sale of tangible personal property.

Note: (a) Include on line 1G receipts from: (1) sales of cigarettes and motor vehicle fuel, (2) tax-exempt sales, (3) total credit sales, (4) federal and state excise taxes and state petroleum companies gross earnings tax, (5) sales of heating fuel, electricity and gas and (6) shipping and delivery charges.

(b) Exclude from line 1G receipts from: (1) installment payments from conditional or credit sales previously reported, (2) sales and use taxes and Admissions, Dues and Cabaret tax reimbursements, (3) sales of real estate and (4) commissions received, except sales agents' services.

Line 1G - (Column 2) - Connecticut gross receipts from the sale of any repair or replacement parts exclusively for use in machinery used directly in a manufacturing production process as defined in section 12-412(34), Conn. Gen. Stat... See ***Special Notes*** above.

Line 1R - **CONNECTICUT GROSS RECEIPTS FROM LEASES AND RENTALS.** Enter total gross receipts from the leasing and renting of tangible personal property.

Note: Include in line 1R receipts from: (1) royalties or periodic payments received, (2) maintenance charges, (3) cancellation charges, (4) installation charges and (5) shipping and delivery charges.

Line 1S - **CONNECTICUT GROSS RECEIPTS FROM SALES OF LABOR AND SERVICES.** Enter total gross receipts derived from the rendering of all services, including but not limited to (a) computer and data processing services, (b) credit information and reporting services, (c) employment agencies and agencies providing personnel services, (d) private investigation protection, patrol work, watchman and armored car services, (e) painting and lettering services, (f) photographic studio services, (g) telephone answering services, (h) stenographic services, (i) services to industrial, commercial or income producing real property, (j) business analysis, management, management consulting and public relations services, (k) services providing "piped-in" music to business or professional establishments, (l) flight instruction and chartering services by a certificated air carrier, (m) motor vehicle repairs, (n) motor vehicle parking, excluding valet parking at any airport, (o) radio or television-repair services, (p) furniture reupholstering and repair services, (q) repair services to electrical or electronic devices, (r) tax preparation services including lawyers and accountants, (s) lobbying or consulting services, (t) sales agent services for selling tangible personal property, (u) locksmith services, (v) advertising or public relations services including layout, art direction, graphic design, mechanical preparation or production supervision, not related to the development of media advertising or cooperative direct mail advertising, (w) landscaping and horticultural services, (x) window cleaning services, (y) maintenance services, (z) janitorial services, (aa) exterminating services, (bb) swimming pool cleaning and maintenance services, (cc) the following renovation and repair service to other than industrial, commercial or income-producing real property: paving of any sort, painting or staining, wallpapering, roofing, siding and exterior sheet metal work, (dd) miscellaneous personal services (SIC Industry group 729 exclusive of services rendered by licensed massage therapists), (ee) repair or maintenance services to tangible personal property including any contract of warranty or services related to any such item, (ff) business analysis, management or managing consulting services rendered by a general partner or an affiliate thereof to a limited partnership, (gg) telecommunications services, (hh) community antenna television services, (ii) transportation services and (jj) non-commercial vessel storage or mooring charges, except during the period November 1 - April 30.

Note: (a) Also include on line 1S receipts from: (1) sales of professional, insurance or personal services, (2) sales of installation labor, (3) total construction contract charges less cost for materials permanently incorporated in all construction projects, (4) total credit sales and (5) shipping and delivery charges.

(b) Exclude from line 1S receipts from: (1) installment payments from credit sales previously reported, (2) nontaxable commissions received and (3) sales and use tax reimbursements.

Line 3 - Enter deductions allowable under section 12-412 of the Conn. Gen. Stat. (You must keep detailed records.) These deductions include (but are not limited to) items from the following list:

Sales for resale, newspapers and magazines by subscription, food, machinery, medicines by prescription, nonprescription medicines, sales to exempt agencies, materials, tools and fuel for industrial and agricultural production or in the fishing industry, air and/or water pollution abatement or certified items, non-taxable labor and service charges, business services between parent companies and wholly owned subsidiaries, trade-ins, returned goods or rentals taxed at 6%, aircraft repair and replacement parts, flyable aircraft, oxygen, blood, artifical devices, crutches and wheelchairs, sales or leases of ambulances to non-profit organizations, clothing under $50, sales of cloth and components used in the noncommercial production of clothing.

Line 6 - Credits. To receive authorized tax credits for any prior period, an amended return must have been filed and a credit notice received from the Connecticut Department of Revenue Services for the period(s) the overpayment was made. The credit notice must be attached to your return. Enter advance payment credits on this line.

Line 8 - Penalty for late payment: 15% of the tax due or $50, whichever is greater.

Interest - Interest should be computed at the rate of 1⅔% per month or fraction thereof from the due date until the date of payment. Interest is based on the amount which should have been remitted on time.

If the total Connecticut tax you have paid is greater than the amount you owe, do not subtract the overpayment from the New York State tax due. Under no circumstances may you offset an overpayment to one state against the tax due the other.