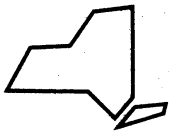
New York State Department of Taxation and Finance



Quarterly Schedule P for Part-Quarterly Filers

Sales Tax PrompTax Payments

P

0995

Use this form to report transactions for the period **December 1, 1994,** through **February 28, 1995, only.**

Attach this schedule to Form ST-810, *New York State and Local Sales and Use Tax Return - Quarterly for Part-Quarterly Filers.*

Print name, address and identification number as shown on Form ST-810. Please read instructions on back before completing this schedule.

Name | Identification number

Street address | City | State | ZIP code

Appropriate information should be reported below for each of the three Sales Tax PrompTax payments and the two Forms ST-809, *New York State and Local Sales and Use Tax Return for Part-Quarterly Filers*, filed for this period.

Actual tax due for the period 12/1/94 through 12/22/94 . . . . . $

1a A PrompTax payment was based on actual tax due for the period 12/1/94 through 12/22/94 . . . . . 1a

or

1b E PrompTax payment was based on 75% (.75) of one third of last year's comparable quarter (12/1/93 through 2/28/94) 1b

2 Tax paid with Form ST-809 2

3 Total tax paid for December, 1994 *(add line 1a or 1b and line 2)* 3

Actual tax due for the period 1/1/95 through 1/22/95 . . . . . $

4a A PrompTax payment was based on actual tax due for the period 1/1/95 through 1/22/95 . . . . . 4a

or

4b E PrompTax payment was based on 75% (.75) of one third of last year's comparable quarter (12/1/93 through 2/28/94) 4b

5 Tax paid with Form ST-809 5

6 Total tax paid for January, 1995 *(add line 4a or 4b and line 5)* 6

Actual tax due for the period 2/1/95 through 2/22/95 . . . . . $

7a A PrompTax payment was based on actual tax due for the period 2/1/95 through 2/22/95 . . . . . 7a

or

7b E PrompTax payment was based on 75% (.75) of one third of last year's comparable quarter (12/1/93 through 2/28/94) 7b

8 Enter the amount from line 7a or 7b 8

9 Total prepayments *(add lines 3, 6 and 8)* 9

10 Tax paid with Form ST-810 10

Instructions

Vendor collection credits

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

Who must file

Schedule P must be filed by any vendor who is registered to make PromptTax payments of sales tax. The schedule is used to report the PromptTax payments of sales tax you made during the quarter covered by this schedule. If you are a vendor who is required to remit PromptTax 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 PromptTax payment of sales tax. Use Schedule FT for reporting PromptTax payments of prepaid sales tax (on motor fuel and diesel motor fuel).

When to file

Schedule P must be filed quarterly with Form ST-810, *New York State and Local Sales and Use Tax Return Quarterly for Part-Quarterly Filers*. Form ST-810 is due 20 days after the end of the quarter covered by the return.

Line instructions

As a participant in the PromptTax program, each month you may pay the actual tax due for the 22 day period, or you may estimate your monthly PromptTax payment based on last years comparable period.

If your PromptTax payment for any month was based on actual tax due for the 22 day period, enter that amount in the box labelled *actual tax due for the period* indicated (for example, *period 12/1/94 through 12/22/94*). Do **not** complete this box for any period your PromptTax payment was based on last year's comparable quarter.

Since you may exercise either option **each month**, each month must be reported separately on this form (Quarterly Schedule P).

Do not compute or include any penalty or interest due on your PromptTax payments.

Line 1a — **Actual method** - If your December payment was based on actual tax due for the period (December 1 through 22), check box A, and enter in the space provided, the amount of your actual tax due. Enter your PromptTax payment (electronic funds transfer or certified check) on line 1a. The PromptTax payment shown on line 1a should have equalled at least 90% of the actual tax due for December 1 through 22, 1994.

Line 1b — **Estimated method** - If your payment was based on last year's comparable period, check box E and enter your PromptTax payment (electronic funds transfer or certified check) on line 1b. The PromptTax payment shown should have equalled at least 75% of one third of the sales tax liability for last year's comparable quarter.

Line 2 — Enter the amount of the payment remitted with your form ST-809, *New York State and Local Sales and Use Tax Return for Part-Quarterly Filers*, for December, 1994.

Line 3 — Add line 1a or 1b and line 2. This amount should equal the total sales tax payments remitted for the month of December.

Line 4a — **Actual method** - If your January payment was based on actual tax due for the period (January 1 through 22), check box A, and enter in the space provided, the amount of your actual tax due. Enter your PromptTax payment (electronic funds transfer or certified check) on line 4a. The PromptTax payment shown on line 4a should have equalled at least 90% of the actual tax due for January 1 through 22, 1995.

Line 4b — **Estimated method** - If your payment was based on last year's comparable period, check box E and enter your PromptTax payment (electronic funds transfer or certifed check) on line 4b. The PromptTax payment shown should have equalled at least 75% of one third of the sales tax liability for last year's comparable quarter.

Line 5 — Enter the amount of the payment remitted with your Form ST-809 for January, 1995.

Line 6 — Add line 4a or 4b and line 5. This amount should equal the total sales tax payments remitted for the month of January.

Line 7a — **Actual method** - If your February payment was based on actual tax due for the period (February 1 through 22), check box A, and enter in the space provided, the amount of your actual tax due. Enter your PromptTax payment (electronic funds transfer or certified check) on line 7a. The PromptTax payment shown on line 7a should have equalled at least 90% of the actual tax due for February 1 through 22, 1995.

Line 7b — **Estimated method** - If your payment was based on last year's comparable period, check box E and enter your PromptTax payment (electronic funds transfer or certified check) on line 7b. The PromptTax payment shown should have equalled at least 75% of one third of the sales tax liability for last year's comparable quarter.

Line 8 — Enter the PromptTax payment for February, 1995 (amount from line 7a or line 7b).

Line 9 — Add the PromptTax payments and the amounts paid with Form ST-809 for the first two months of the quarter (lines 3, 6 and 8), and enter the total on line 9. This total should be equal to the amount reported on line 2b of your Form ST-810.

Line 10 — Indicate the amount of tax paid with Form ST-810, *New York State and Local Sales and Use Tax Return Quarterly for Part-Quarterly Filers*. **Do not add** to this amount the total reported on line 9.