(Rev.01/09)
NYS ST-809.11

OS-114 Schedule CT

Schedule for New York Vendors to Report Connecticut Sales Tax

For New York period ending ►	**January 31, 2009**
Connecticut Tax Registration Number ►	
New York Tax Registration Number ►	
Federal Employer Identification Number	
Due date	**20th day after filing period** shown above
For DRS use only	

☐ Check here if this is an **amended** return.

Rounding: You must round off cents to the nearest whole dollar on your return. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Instructions

1. You may **use OS-114 Schedule CT only** if you have been accepted into the reciprocal tax agreement.
2. You **must file** a return even if no tax is due or no sales were made. Use the preprinted tax schedule mailed to you. File OS-114 Schedule CT with your New York State and Local Sales and Use Tax Return.
3. Return must be postmarked on or before the due date. Complete the return in blue or black ink only.
4. **Interest and penalty**: See Line Instructions on back.
5. **New owners**: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
6. You **must round off** cents to the nearest whole dollar on your returns and schedules.
7. Send only one check or money order made payable to: **New York State Sales Tax** for the amount shown on Line 14 and the amount due to New York State.

1	Gross receipts from sales of goods ►	1		
2	Gross receipts from leases and rentals ►	2		
3	Gross receipts from labor and services ►	3		
4	For future use only ►	4		
5	For future use only ►	5		
6	For future use only ►	6		
7	Total: Add Lines 1 through 6. ►	7		
8	Total deductions: See Deductions on back. ►	8		
9	Balance subject to tax: Subtract Line 8 from Line 7. If zero or less, enter "0." ►	9		
10	Gross amount of tax due: Multiply Line 9 by 6% (.06). ►	10		
11	For an amended return only, enter the tax paid on prior return. ►	11		
12	Net amount of tax due: Subtract Line 11 from Line 10. ►	12		
13	For late payment of tax: See Line Instructions on back. Interest ► _____ + Penalty ► _____ = ►	13		
14	Total amount due: Add Line 12 and Line 13. ►	14		

This information is for State of Connecticut purposes only. To change your address or other business information, you must also complete and send **Form DTF-95**, *Business Tax Account Update*, or **Form DTF-96**, *Report of Address Change for Business Tax Accounts*, to New York State.

Check all boxes that apply and provide the information requested:

☐ If you are permanently out of business, enter last business date: _____

☐ New mailing address or trade name:

Enter new mailing address: _____

_____

Enter new trade name: _____

☐ If this is your first return, enter business start date: _____

☐ New physical location: _____
Enter new physical location: (PO box is not acceptable.) _____

☐ New ownership:
Enter name of new owner: _____
Address of new owner: _____
Date sold: _____

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's signature	Title	Date
Paid preparer's signature	Paid preparer's address	Paid preparer's telephone number. ( )

General Instructions

You may use **Form OS-114 Schedule CT only** if you have completed an *Application for Connecticut/New York State Simplified Sales and Use Tax Reporting* and have been accepted into the reciprocal tax agreement.

If you have questions, visit the DRS website at **www.ct.gov/DRS** or call the Connecticut Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) **or** 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

Address: Verify that your mailing address on the front of the return is correct. If you have changed your mailing address or trade name, check the box and enter your new mailing address or trade name in the space provided.

If you are permanently out of business**,** check the box and enter your last business day.

If you have changed your **physical location**, check the box and enter your new location in the space provided.

If you are filing an **amended return**, check the box on the return.

Line Instructions

Line 1 Enter total gross receipts from the sale of tangible personal property.

(a) Include in Line 1 receipts from:
- Sales of cigarettes and motor vehicle fuel;
- Tax-exempt sales;
- Total credit sales;
- Federal and state excise taxes and state petroleum products gross earnings tax;
- Sales of heating fuel, electricity, and gas; **and**
- Shipping and delivery charges.

(b) Exclude from Line 1 receipts from:
- Installment payments from conditional or credit sales previously reported;
- Sales and use taxes;
- Sales of real estate; **and**
- Commissions received, except sales agents services.

Line 2 Enter total gross receipts from the leasing and renting of tangible personal property. Include in Line 2 receipts from:
- Royalties or periodic payments received;
- Maintenance charges;
- Cancellation charges;
- Installation charges; **and**
- Shipping and delivery charges.

Line 3 Enter total gross receipts derived from the rendering of all services, including but not limited to:
- Computer and data processing services taxable at 1%;
- Credit information and reporting services;
- Employment agencies and agencies providing personnel services;
- Photographic studio services;
- Stenographic services;
- Telephone answering services;
- Business analysis, management, management consulting, and public relations services, including business analysis, management, or management consulting services rendered by a general partner or an affiliate to a limited partnership; **and**
- Telecommunications services.

Line 7 Add Lines 1 through 6. Enter total.

Line 8 Enter total deductions. See Deductions below.

Line 9 Subtract Line 8 from Line 7. Enter the difference.

Line 10 Multiply amount entered on Line 9 by 6%.

Line 11 Amended returns only, enter tax paid on any prior return(s) filed for the period.

Line 12 Subtract Line 11 from Line 10. Enter the difference.

Line 13 **Interest:** If this is a late or amended return, interest is computed at the rate of 1% per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

Penalty for failure to pay tax when due: 15% of the tax due or $50, whichever is greater.

Line 14 Add Line 12 and Line 13. Enter total. **Under no circumstances may you offset an overpayment to one state against tax due to the other.**

Deductions

You must keep detailed records. Allowable deductions include, but are not limited to:

- **Sales of commercial trucks** (including tractors and semitrailers) with gross vehicle weight rating over 26,000 pounds or operated actively and exclusively for carriage of interstate freight, under a certificate or permit issued by the Interstate Commerce Commission or its successor agency.
- **Sales of food** products for human consumption, vegetable seeds, and food sold through vending machines and sales of certain nonfood products purchased with food stamps. Food does not include alcoholic beverages, soda, candy, gum, tobacco products, or food prepared for immediate consumption at or near the seller's location.
- **Sales of tangible personal property for exclusive use in agricultural production** if a copy of the *Farmer Tax Exemption Permit* is provided.
- **Sales of machinery** and its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing production.
- **Sales of machinery, materials, tools, equipment, and supplies** used predominantly in the **production of printed material** by a commercial printer or in a related printing production process including publishing.
- **Sales for commercial fishing:** Sales of vessels, machinery, or equipment for exclusive use on commercial fishing vessels. Sales of materials, tools, and fuel used directly in commercial fishing.
- **Sales of medicines**, syringes, and needles by prescription.
- **Sales of nonprescription medicines.**
- **Sales to exempt charitable or religious organizations**.
- **Sales to governmental agencies**.
- **Sales of certified items for air or water pollution abatement:** Enter the sales of tangible personal property or supplies to be incorporated into or used and consumed in facilities whose primary purpose is the reduction, control or elimination of air or water pollution, certified as approved for this purpose by the Connecticut Department of Environmental Protection.
- **Trade-ins:** Enter total trade-in allowance on any like-kind item of tangible personal property. All trade-ins, other than motor vehicles, farm tractors, snowmobiles, vessels, aircraft, and certain construction equipment, must be intended for resale.
- **Returned goods taxed at 6%:** Enter goods returned for credit within 90 days of date of sale.
- **Sales of oxygen, blood, artificial devices, crutches, and wheelchairs:** Enter sales of oxygen, blood or blood plasma, prostheses or the sales or repair services of crutches, walkers, wheelchairs, inclined stairway chairlifts, etc., vital life support equipment, and replacement, repair, and enhancement parts for this equipment.
- **Sales of clothing or footwear under $50 each:** This exemption does not apply to purchases of: special clothing or footwear primarily designed for athletic activity or protective use; jewelry, handbags, luggage, wallets, umbrellas, watches, and similar items carried on or about the human body.
- **Sales of cloth and components and yarn** used in the noncommercial production of clothing.
- **Funeral expenses:** Enter sales of caskets used for burials and cremation and the first $2,500 of tangible personal property for each funeral.
- **Materials, tools, fuels, and machinery and equipment** to be used primarily in **manufacturing**, as described in the Manufacturing Recovery Act of 1992. Multiply applicable gross receipts by 50% and enter.
- **Sales of** machinery, equipment, supplies, tools, and fuel used directly in the **biotechnology industry**.
- **Sales of fabrication labor and repair and maintenance services for vessels:** ***Vessel*** means every description of watercraft, other than seaplane.
- **Computer and data processing services:** The tax on computer and data processing services is 1%. Multiply the applicable gross receipts by 83.33% and enter. Internet access services are not taxable.
- **Sales to direct payment permit holders:** Direct payment permits allow taxpayers to pay use tax on certain purchases directly to DRS, rather than paying sales or use taxes to vendors.
- **Sales of college textbooks** to full-time or part-time students enrolled at institutions of higher education and private occupational schools, with presentation of valid student identification cards. This exemption applies only to new and used books and related workbooks required or recommended for courses.
- **Sales tax holiday** for the week from the third Sunday in August through the following Saturday on clothing and footwear under $300. See **Special Notice 2006(10)**, *One Week Sales and Use Tax Exclusion in August for Clothing and Footwear Under $300.*
- **Sales of residential weatherization products:** See **Special Notice 2007(4)**, *2007 Legislation Affecting the Sales Tax on Home Weatherization Products.*
- **Sales of compact fluorescent light bulbs:** See **Special Notice 2007(3)**, *2007 Legislation Granting a Connecticut Sales and Use Tax Exemption for Sales of Compact Fluorescent Light Bulbs.*
- **Sales of solar energy, geothermal resource, and ice storage cooling systems:** See **Special Notice 2007(7)**, *2007 Legislation Granting a Connecticut Sales and Use Tax Exemption for Sales of Solar Heating Systems, Solar Electricity Generating Systems, and Ice Storage Cooling Systems*.