



# Instructions for Form ST-809

## New York State and Local Sales and Use Tax Return for Part-Quarterly (Monthly) Filers

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### General information

#### Use Sales Tax Web File

As a sales tax vendor, you **must** use Sales Tax Web File to file Form ST-809 if:

- you are subject to the corporation tax e-file mandate; **or**
- you meet all three of the following conditions:
  - prepare tax documents yourself, without the assistance of a tax professional;
  - use a computer to prepare, document, or calculate your required filings; and
  - have broadband Internet access.

To Web File, create a Business Online Services account. See Create Business account or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *create*).

#### File a complete return

When you file your sales tax return with the Tax Department:

- include **all pages** of all the forms you completed, even if you did not make entries on some of the pages;
- enter your sales tax identification number, name, and address on **page 1** of the return;
- enter your identification number and name on **page 1** of any schedules you are required to file; and
- enter your identification number at the **top of each page** of the return and all schedules.

### Filing requirements

#### Filing methods

Two methods are available for monthly filing: **long** and **short**. If you filed returns for each of the four quarters immediately preceding the month you are filing for, you may use either method. Otherwise, you must use the long method.

**Long method:** You must report and pay the total state and local sales and use taxes due for the month. For more information, see *Part 1: Long method of calculating tax due* below.

**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 same quarter of the previous year, adjusted to reflect any increased, decreased, or new local sales and use tax. Report local taxes as part of the total rather than separately. For more information, see *Part 2: Short method of calculating tax due* below.

Regardless of the method you use, you must maintain complete records in order to accurately report sales by locality on quarterly Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers*.

#### Questions?

For the latest guidance and resources for sales tax, see Sales and use tax or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *sales*). If you are a new filer, see Welcome, new vendors or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *welcome*) to learn about your obligations and for new vendor resources.

If you do not have Internet access, you can call our Sales Tax Information Center for assistance (see *Need help?*).

## Specific instructions

### No tax due?

You must file a return even if you have no taxable sales, purchases, or credits to report. To complete a no-tax-due monthly return:

1. Enter your gross sales and services in Part 1, box 1.
2. Write **none** in boxes 2 and 3.
3. Complete Step 2.

If you file your no-tax-due return late, we will charge you a **\$50 penalty**.

### Has your address or business information changed?

If you need to update your **sales tax mailing address**, call the Sales Tax Information Center (see *Need help?*) or enter your correct address on Form ST-809. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner or officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can get these forms from our website or by phone. See *Need help?*.

## Step 1: Calculate tax due

### Part 1: Long method of calculating tax due

#### Box 1: Gross sales and services

Enter the total taxable, nontaxable, and exempt sales and services from:

- your New York State business locations, and
- locations outside New York State delivered into the state, including those facilitated for marketplace sellers.

Do **not** include:

- sales tax, or
- sales of motor fuel or diesel motor fuel.

#### Box 2: Taxable sales and services

Enter the total amount of the sales and services reported in Part 1, box 1 that are subject to New York State and local sales taxes.

Do **not** include sales tax in this amount.

#### Box 3: Purchases subject to tax

**Purchases outside New York State:** Report the total amount you paid for tangible personal property and services used in your business in New York State on which no New York State tax was paid.

**Purchases in New York State** in one jurisdiction for use in another jurisdiction: Report the total amount of any tangible personal property or services purchased for use in your business if the tax rate is higher in the jurisdiction where the property or services are used than the tax rate in the jurisdiction where you purchased the property or services.

In either of the cases above, you may be able to claim a credit for the tax you paid in Part 1, box 7 (see *Credits not identified* below).

Do **not** include:

- purchases of property or services purchased for resale, or
- purchases of property or services that are exempt.

**Contractors:** Also report materials purchased in one jurisdiction that are incorporated into realty in another.

#### Box 4: Sales and use tax

Enter the total state and local sales and use taxes due on taxable sales and services, including sales of motor fuel and diesel motor fuel, and purchases of items and services subject to use tax, **minus** credits you can identify with a specific locality.

#### Credits identified with a specific locality

Credits you can identify with a specific locality include, but are not limited to:

- credits for taxes paid to another jurisdiction in New York State,
- credits for taxes paid to another state, and
- credit for tax paid by a contractor on purchases of materials used to perform repairs that are subject to tax.

To **substantiate** your claim for these credits, when you file, you **must**:

- include a statement explaining the basis for each credit with the following information:
  - the taxing jurisdiction,
  - the rate of tax paid, and
  - the calculations used to determine the amount of each credit; and
- attach any other supporting documents (such as a receipt showing the tax a contractor paid on purchases of materials used to perform repairs that are subject to tax).

In this box, do **not**:

- include any amounts reported on Form FT-945/1045, *Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return*; or
- claim credit for prepaid sales tax on motor fuel or diesel motor fuel that was sold or used during the month.

### **Box 5: Credit for prepaid sales tax**

Enter the amount of sales tax prepaid to your suppliers on motor fuel or diesel motor fuel sold at retail or used during the month covered by this return.

Include:

- the prepaid sales tax credit on cigarettes you claimed for the month, and
- if you are a registered motor fuel or diesel motor fuel distributor or registered Metropolitan Commuter Transportation District (MCTD) motor fuel wholesaler, the prepaid sales tax remitted with Form FT-945/1045 on motor fuel or diesel motor fuel sold at retail (whether taxable or nontaxable) or used during the month covered by this return.

Do **not** include credit for prepaid sales tax on motor fuel or diesel motor fuel that you sold in bulk (that is, through a marketing location other than a retail service station) to an exempt purchaser or delivered out of state to your customer. Report that credit amount on Form FT-945/1045.

### **Box 7: Credits not identified**

Enter the credits you are claiming against the tax **other than** credits you claimed in Part 1, boxes 4 and 5. Enter the total of any credits you can substantiate but cannot identify with a specific locality.

You **must** substantiate all credits in this box (see *substantiate* above).

### **Box 8: Advance payments**

Enter any tax you paid in advance.

Do **not** include prepaid sales tax due on motor fuel or diesel motor fuel as advance payments. Report these prepayments on Form FT-945/1045.

### **Box 11: Penalty and interest**

If you are filing your return late, not paying the full amount due, or both, you owe penalty and interest.

Penalty and interest are calculated on the amount due, which you can find in Part 1, box 10, *Sales and use tax due*. Estimate your penalty and interest using our Penalty and Interest Calculator (visit [www.tax.ny.gov](http://www.tax.ny.gov) and search: *penalty*), or call and we will estimate your penalty and interest for you (see *Need help?*). Enter this amount in box 11.

#### **Explanation of penalty and interest calculation**

For failure to file a return on time with **no tax due**, the penalty is \$50.

For failure to file a return on time **with tax due**, the penalty is:

- **for 1 through 60 days late**, 10% (0.10) of the tax due for the first month plus 1% (0.01) of the tax due for each month thereafter, but in no instance less than \$50.
- **for 61 or more days late**, the greater of:
  - 10% (0.10) of the tax due for the first month plus 1% (0.01) of the tax due for each month thereafter, not to exceed 30% (0.30); or
  - the lesser of \$100 or 100% (1.00) of the tax due, but not less than \$50.

For failure to pay tax, even when the return is filed on time, the penalty is 10% (0.10) of the tax due for the first month, plus 1% (0.01) of the tax due for each additional month, up to 30% (0.30).

Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the tax is paid. Interest rates are compounded daily and adjusted quarterly.

### **Box 12a: Amount due**

Enter the total of Part 1, boxes 10 and 11. This is the amount due with this return.

### **Box 12b: Amount paid**

Enter the amount you are paying with this return, which should match the amount due in Part 1, box 12a. We will charge you penalty and interest if you do not pay the total amount due.

### **Payment information**

Make your check or money order payable in U.S. funds to **New York State Sales Tax**.

On your check or money order, write:

- your sales tax identification number,
- **ST-809**, and
- the last day of the filing period shown on the front of this return.

Enclose your payment with Form ST-809 to ensure your account is credited correctly.

### **Fee for payments returned by banks**

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

## **Part 2: Short method of calculating tax due**

### **Box 1: Same quarter of previous year**

Enter the total tax due (before deducting credits or advance payments) for the same quarter of the previous year, accounting for any adjustments in localities with increased, decreased, or new taxes.

1. **If the combined rate has increased or decreased in a locality:**
  - a. List the name of the locality in the dedicated space below the Part 2 box.
  - b. Find the difference between the old and new rates in the locality.
  - c. Multiply the total taxable sales and purchases reported for that locality in the same quarter of the previous year by the difference between the new and old rates.
  - d. Enter this adjusted amount next to the locality name in the dedicated space below the Part 2 box. Show negative balances using a minus sign (-).
2. **If a new local tax was enacted in a locality** since the end of the same quarter of the previous year:
  - a. List the name of the locality in the dedicated space below the Part 2 box.
  - b. Use current records to estimate taxable sales and purchases in that locality for three months.
  - c. Multiply this estimate by the new local tax rate.
  - d. Enter this adjusted amount next to the locality name in the dedicated space below the Part 2 box. Show negative balances using a minus sign (-).
3. Total the adjustments for all localities listed below the Part 2 box.
4. Add this amount to, or subtract it from, the taxes due for the same quarter last year.
5. Enter this adjusted total in box 1.

**Example (do not use these figures when completing your return):** City Y increased its local tax, and County D decreased its local tax. If a vendor reported taxable sales for City Y and in County D of the same quarter last year, the adjustments would be computed as follows:

Locality*	Combined rate: current	Combined rate: same quarter last year	Increase or decrease	x	<u>Taxable sales and purchases</u>	=	<u>Adjustment*</u>
City Y	7%	6%	1%		\$250,000		\$2,500
County D	5%	7%	-2%		3,000		<u>-60</u>
<b>Total adjustments to be added to last year's same quarter</b>							<b>\$2,440</b>

\* Enter locality and adjustment information in the dedicated space below the Part 2 box.

**Form ST-810.10, Quarterly Schedule FR for Part-Quarterly (Monthly) Filers**

When entering the total tax due for the same quarter of the previous year, include the amount you reported on page 4, Column F, box 10 of that previous-year quarter return (Form ST-810.10). The amount in box 10 is the total tax reported on motor fuel and diesel motor fuel before deducting the credit for prepaid sales tax on either of these fuels.

**Box 3: Credit for prepaid sales tax**

Enter the amount of sales tax prepaid to your suppliers on motor fuel or diesel motor fuel sold at retail or used during the month covered by this return.

Include:

- the prepaid sales tax credit on cigarettes you claimed for the month, and
- if you are a registered motor fuel or diesel motor fuel distributor or registered MCTD motor fuel wholesaler, the prepaid sales tax remitted with Form FT-945/1045 on motor fuel or diesel motor fuel sold at retail (whether taxable or nontaxable) or used during the month covered by this return.

Do **not** include credit for prepaid sales tax on motor fuel or diesel motor fuel that you sold in bulk (that is, through a marketing location other than a retail service station) to an exempt purchaser or delivered out of state to your customer. Report that credit amount on Form FT-945/1045.

**Box 5: Credits not identified**

Enter the credits you are claiming against the tax **other than** credits you claimed in Part 2, box 3. Enter the total of any credits you can substantiate but cannot identify with a specific locality.

You **must** substantiate all credits in this box (see *substantiate* above).

**Box 6: Advance payments**

Enter any tax you paid in advance.

Do **not** include prepaid sales tax due on motor fuel or diesel motor fuel as advance payments. Report these prepayments on Form FT-945/1045.

**Box 9: Penalty and interest**

If you are filing your return late, not paying the full amount due, or both, you owe penalty and interest.

Penalty and interest are calculated on the amount due, which you can find in Part 2, box 8, *Sales and use tax due*. Estimate your penalty and interest using our Penalty and Interest Calculator (visit [www.tax.ny.gov](http://www.tax.ny.gov) and search: *penalty*), or call and we will estimate your penalty and interest for you (see *Need help?*). Enter this amount in box 9.

For more information, see *Explanation of penalty and interest calculation* above.

**Box 10a: Amount due**

Enter the total of Part 2, boxes 8 and 9. This is the amount due with this return.

**Box 10b: Amount paid**

Enter the amount you are paying with this return, which should match the amount due in Part 2, box 10a. We will charge you penalty and interest if you do not pay the total amount due.

For more information, see *Payment information* above.

## Step 2: Sign and mail this return

### Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this sales tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also, enter the designee's name, phone number, email address, and any five-digit number the designee chooses as their personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this return. You may designate the same representative, or another representative, on future returns.

### Signatures required

#### Web File

Your return will be considered electronically signed once the Web File process has been completed.

#### Paper return (if you are not required to Web File)

If you are a sole proprietor, you must sign the return and include your title, email address, date, and telephone number. If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and include their title, email address, date, and telephone number.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and include their preparer identification number, address, and telephone number.

**Be sure to keep a copy of your completed return for your records.**

### Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement.

You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

## Exemption types by code

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

For more information, see Tax preparer registration requirements, or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *registration*).

## Where to file your return and attachments

If you are not required to Web File, mail your completed return, attachments, and payment to:

**NYS SALES TAX PROCESSING**  
**PO BOX 15172**  
**ALBANY NY 12212-5172**

## Private delivery services

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

## Need help?

Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

## Telephone assistance

<b>Sales Tax Information Center:</b>	518-485-2889
<b>To order forms and publications:</b>	518-457-5431
<b>Text Telephone (TTY) or TDD equipment users:</b>	Dial 7-1-1 for the New York Relay Service

## Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.