NEW YORK STATE

Department of Taxation and Finance

ST-809 Part-Quarterly (Monthly) Instructions

Instructions for Form ST-809

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

For tax period:

September 1, 2022, through September 30, 2022

Highlights

- **Mandate to use Sales Tax Web File –** Sales tax vendors must Web File through their Business Online Services accounts if they are subject to the corporation tax e-file mandate **or** meet all three of the following conditions:
  - prepare tax documents themselves, without the assistance of a tax professional;
  - use a computer to prepare, document, or calculate the required filings; and
  - have broadband internet access.

Create an Online Services account by visiting our website (see *Need help?)*.

- **Important reminder to file all pages of your sales tax return –** Include all pages of all the forms you completed when you file with the Tax Department, even if you did not make entries on some of the pages.

The New York State Tax Department is dedicated to answering your questions. Call our Sales Tax Information Center for assistance. You may also visit our website for updated tax news, downloadable forms, links to related sites, and other information (see *Need help?*).

STOP

Read this section before completing your return.

Filing requirements

Registered motor fuel or diesel motor fuel distributors and registered Metropolitan Commuter Transportation District (MCTD) motor fuel wholesalers

Registered motor fuel or diesel motor fuel distributors must use Form FT-945/1045, *Prepaid Sales Tax on Motor Fuel/Diesel Motor Fuel Return,* to remit prepaid sales tax due on motor fuel or diesel motor fuel. Registered MCTD motor fuel wholesalers must use Form FT-945/1045 to remit any additional prepaid sales tax due as a result of a regional adjustment. **Do not** include prepaid sales tax reported on Form FT-945/1045 on this return.

Note: Distributors and wholesalers who have used these fuels or sold them at retail may take credits for the prepaid tax on this return by using the *Credit for prepaid sales tax* line, either box 5 of Step 1 or box 3 of Step 2.

Filing methods

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

Long method – You must report and pay actual state and local sales and use taxes due for the month.

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 comparable quarter of the previous year, adjusted to reflect any new, increased, or decreased local sales and use tax. Report local taxes as part of the total rather than separately.

Important reminder

To file a complete return, be sure to enter:

- your sales tax identification number, name, and address on page 1 of the return;
- your identification number and name on page 1 of any schedules you may be required to file; and
- your identification number at the top of each page of the return or schedules where space is provided, if you are filing single pages (for example, printed from the website).

No tax due?

You must file a return even if you had no taxable sales and made no purchases subject to tax. Enter your gross sales and services in box 1 of Step 1, and write ***none*** in boxes 2 and 3. Then go to Step 3.

There is a $50 penalty for late filing of a no-tax-due return.

Has your address or business information changed?

If you need to update your **sales tax mailing address**, visit our website; otherwise, 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/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?*.

Filing methods

Two methods are available for monthly filing: **long** and **short** (see page 1).

Regardless of the method used, you must maintain complete records to be able to complete quarterly Form ST-810, where you must report sales by each locality. You may also be required to file schedules A, B, E, FR, H, N, N-ATT, T, and W with the quarterly return, if any apply to you.

Step 1 – Long method of calculating tax due

Enter gross sales and services

Enter the total taxable, nontaxable, and exempt sales and services from your New York State business locations and from locations outside New York State delivered into the state in box 1 of Step 1. **Exclude sales tax from this amount.** Also, do not include sales of motor fuel or diesel motor fuel.

Taxable sales and services

Enter in box 2 of Step 1 the total amount of the sales and services reported in box 1 that are subject to New York State and local sales taxes.

Do not include sales tax in this amount.

Purchases subject to tax

- Purchases outside New York State: Report in box 3 of Step 1 the full amount of purchases made outside New York State of 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/use in another jurisdiction: Report in box 3 of Step 1 the full 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 tax paid on such purchases (see *Credits not identified)*.

Do not include in box 3 of Step 1 purchases of property or services purchased for resale or which are exempt.

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

Sales and use tax

Enter in box 4 of Step 1 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 that can be identified with a specific locality (such as credits for taxes paid to another jurisdiction in New York State or to another state, or credit for tax paid by a contractor on purchases of materials used to perform repairs subject to tax).

Substantiate credits that can be identified with a specific locality by a statement explaining the basis for the credit. Also attach any other supporting documents. Your substantiation must include the taxing jurisdiction, rate of tax paid, and calculations used to determine the amount of credit.

Do not include in box 4 of Step 1 any amounts reported on Form FT-945/1045.

Do not take any credit in box 4 of Step 1 for prepaid sales tax on motor fuel or diesel motor fuel that was sold or used during the month.

Credit for prepaid sales tax

Enter in box 5 of Step 1 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.

Registered motor fuel or diesel motor fuel distributors and registered MCTD motor fuel wholesalers should also include in box 5 of Step 1 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.

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 should be reported on Form FT-945/1045.

Include in box 5 of Step 1 the prepaid sales tax credit on cigarettes you claimed for the month.

Credits not identified

Enter in box 7 of Step 1 the credits claimed against the tax **other than** credits taken in boxes 4 and 5 of Step 1.

Enter the total of any credits you can substantiate but cannot identify with a specific locality. You **must substantiate** all credits in this box.

Advance payments

Enter in box 8 of Step 1 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.

Determine penalty and interest

If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest. Penalty and interest are calculated on the amount in box 10 of Step 1, *Sales and use tax due*. **The minimum penalty for late filing is $50**. For penalty information, see *Penalty computation*. 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.

You can estimate your penalty and interest by visiting our website and clicking on Online Services, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?*). Enter this amount in box 11 of Step 1.

Amount due and amount paid

Enter in box 12a the total of box 10 and box 11 of Step 1. This is the amount due with this return.

Enter in box 12b the amount being paid with this return, which should match the amount due in box 12a. Penalty and interest will be due if the total amount due is not paid.

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.

Step 2 – Short method of calculating tax due

Comparable quarter of previous year

Enter in box 1 of Step 2 total taxes that were due (before deducting credits or advance payments) for the comparable quarter of the previous year. Make adjustments to reflect any new, increased, or decreased taxes. (See *Short method adjustment* below.)

Form ST-810.10, *Quarterly Schedule FR for Part-Quarterly (Monthly) Filers*: When entering the total taxes that were due for the comparable quarter in the previous year, include the amount reported on page 4, Column F, box 10, of the Form ST-810.10 filed for the comparable quarter. The amount in box 10 is the total taxes reported on motor fuel and diesel motor fuel before deducting the credit for prepaid sales tax on either of these fuels.

Credit for prepaid sales tax

Enter in box 3 of Step 2 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.

Registered motor fuel or diesel motor fuel distributors and registered MCTD motor fuel wholesalers should also include in box 3 of Step 2 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.

Credit for prepaid sales tax on motor fuel or diesel motor fuel that you sold in bulk to an exempt purchaser or delivered out of state to your customer should be reported on Form FT-945/1045.

Include in box 3 of Step 2 the prepaid sales tax credit on cigarettes you claimed for the month.

Credits not identified

Enter in box 5 of Step 2 the credits claimed against the tax **other than** credits taken in box 3 of Step 2.

Enter the total of any credits you can substantiate but cannot identify with a specific locality. You **must substantiate** all credits in this box.

Substantiate other credits reported in box 5 of Step 2 by attaching a statement explaining the basis for the credit and any other supporting documents (for example, credit for tax a contractor paid on purchases of materials that were then used to perform repairs that are subject to the tax). Your substantiation must include the taxing jurisdiction, rate of tax paid, and calculations used to determine the amount of credit.

Advance payments

Enter in box 6 of Step 2 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.

Determine penalty and interest

If you are filing your return late or not paying the full amount due, or both, you owe penalty and interest. Penalty and interest are calculated on the amount in box 8 of Step 2, *Sales and use tax due*. **The minimum penalty for late filing is $50.** For penalty information, see *Penalty computation* below. 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.

You can estimate your penalty and interest by visiting our website and clicking on Online Services, or you may call the Sales Tax Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?*). Enter this amount in box 9 of Step 2.

Penalty computation

- 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 1-60 days late**, 10% (.10) of the tax due for the first month plus 1% (.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% (.10) of the tax due for the first month plus 1% (.01) of the tax due for each month thereafter, not to exceed 30% (.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 though the return is filed on time, the penalty is 10% (.10) of the tax due for the first month, plus 1% (.01) of the tax due for each additional month, up to a maximum of 30% (.30).

Short method adjustment

When the combined rate has been increased or decreased, multiply the total taxable sales and purchases subject to tax reported for that locality in the comparable previous quarter by the difference between the new and old rates. If a new local tax was enacted since the end of the comparable previous quarter, use current records to estimate taxable sales and purchases subject to tax in that locality for three months and multiply this amount by the new local tax rate. Total the adjustments for all such localities and add this amount to, or subtract it from, the taxes due for the comparable quarter last year. Enter this adjusted total in box 1 of Step 2. **List the names of the localities and the amount of the adjustment (show negative balances using a minus sign (-)) for each in the dedicated space below the Step 2 box.**

Example:

The entries in this example are fictional. 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" in the previous year's comparable quarter and sales were also made in County "D" during that quarter, the adjustments would be computed as follows:

Locality*	Combined Rate Current	Combined Rate Comparable Quarter	Increase or Decrease	x	Taxable Sales **	=	Adjustment*
City "Y"	7%	6%	1%		$250,000		$2,500
County "D"	5%	7%	– 2%		3,000		-60
Total adjustments to be added to comparable previous year's quarter							$2,440

* Enter locality and adjustment information in the dedicated space below the Step 2 box.
** Includes purchases subject to tax.

Amount due and amount paid

Enter in box 10a of Step 2 the total of box 8 and box 9 of Step 2. This is the amount due with this return.

Enter in box 10b the amount being paid with this return, which should match the amount due in box 10a. Penalty and interest will be due if the total amount due is not paid.

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.

Step 3 – 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 his or her 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 (such as a *Notice of Deficiency*) 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.

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

See our website for more information about the tax preparer registration requirements.

Where to file your return and attachments

If you are not required to Web File, see page 2 of Form ST-809 to determine where to send your completed return, attachments, and payment.

Need help?

Visit our website at ***www.tax.ny.gov***

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

Telephone assistance

Sales Tax Information Center:	518-485-2889
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	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.