

**RE: NY Filing Requirements for Sales and Use Tax Returns**

Dear Client:

If you are registered for sales and use tax purposes in New York State, you must file sales and use tax returns. Even if your business did not make any taxable sales or purchases during the reporting period, you must file your sales and use tax return by the due date.

Your sales and use tax return is a summary of your business activity, including:

- gross sales
- nontaxable and exempt sales
- taxable sales
- purchases or uses subject to tax
- credits you are claiming on the return
- sales tax, use tax, and any special taxes you collected or were required to collect
- current information regarding your business.

How frequently you must file sales tax returns depends on the amount of your taxable sales (and purchases subject to use tax), or the amount of tax due. Types of filers are as follows:

**(1) Annual Filers (ST-101)**

You will automatically be classified as an annual filer when you register for sales tax if you:

- indicate that you do not expect to pay or collect any sales or use tax (for example, you are registering to accept exemption certificates), and
- describe your primary business activity as manufacturer or wholesaler.

You will file an annual return ST-101 if you owe 3,000 or less in tax during an annual filing period.

**(2) Quarterly Filers (ST-100)**

If you do not qualify to file annually, you will be classified as a quarterly filer when you first register for sales tax purposes.

The reporting periods covered by quarterly returns are March 1 through May 31, June 1 through August 31, September 1 through November 30, and December 1 through February 28/29. Quarterly returns are due no later than 20 days after the end of the quarter to which they relate.

All businesses are required to file Form ST-100 for each quarter if you have not been notified that you are any annual filer, and your taxable receipts, purchase subject to use tax, rents, and amusement charges are less than 300,000 during the previous quarter.

**(3) Part-Quarterly Filers (Monthly) (ST-809/ST-810)**

If the combined amount of your taxable sales (and purchases subject to use tax) during any quarter is \$300,000 or more, you must begin filing monthly returns. The change to monthly filing status takes effect the first month following the sales tax quarter in which your taxable transactions equaled or exceeded \$300,000. The Tax Department will notify you of the change.

You must continue to file returns monthly until your taxable sales are less than \$300,000 each quarter for four consecutive quarters. At that time, you may contact the Tax Department to request a change to quarterly filing status.

Note: if you are a motor fuel or diesel motor fuel distributor under Article 12-A, and you have sold a total of 100,000 gallons or more of motor fuel or diesel motor fuel (taxable or nontaxable), you must file monthly returns beginning with the first month of the next sales tax quarter. You must continue to file returns monthly until your sales of petroleum products total less than 100,000 gallons for four consecutive quarters, at which time you may contact the Tax Department to request a change to quarterly filing status.

If you have any questions, please let us know. Thank you for your assistance.

JPT FINANCIAL SOLUTIONS, INC