



# Annual Schedule CT

## Schedule for New York Vendors to Report Connecticut Sales Tax

Use this form to report transactions for the period  
**March 1, 2002, through February 28, 2003, only.**

Please correct your name and mailing address if shown incorrectly.

**A03**

For Period Ending
New York Tax Registration Number
Connecticut Tax Registration Number
Federal Identification Number

If you have checked the final return box on your New York State tax return, check here  and attach your Connecticut Certificate of Authority.

If there have been any changes in business information, see instructions on back of this form.

- Please check if your mailing address has changed.
- Please check if your physical address has changed.

If this is a partial period schedule, enter dates covered

**From:**                      **To:**

### Filing Instructions

- **Send only one check or money order**, made payable to **New York State Sales Tax**, for the amount shown on Line 10 and the amount due New York State.
- **A schedule must be filed**, even if no tax is due or no sales were made. Attach this schedule to your New York State sales tax return.
- **Due date:** March 20, 2003.
- **Interest for late payment:** 1% (.01) of the tax due per month, or fraction of a month, computed from the due date.
- **Penalty for late payment:** 15% (.15) of tax due or \$50, whichever is greater.
- If you claim deductions on Line 3, a detailed record must be kept along with relevant certification.

			Column 1	6%	Column 2	1%
1	Connecticut	Sales of goods ▶ 1G				
	Gross	Leases and rentals ▶ 1R				
	Receipts	Labor and services ▶ 1S				
2 Totals (add Lines 1G, 1R and 1S)						
3 Deduction totals (see instructions on reverse side) ▶						
4 Balance subject to tax (subtract Line 3 from Line 2)						
5 Gross amount of tax due (Line 4 times tax rate) ▶						
6 Total gross amount of tax due (add Line 5 across, Columns 1 and 2)					▶ 6	
7 Less tax credits, if any (attach authorized credit memo)					▶ 7	
8 Net amount of tax due (subtract Line 7 from Line 6)					8	
9 Interest for late payment ▶ \$			Plus penalty for late filing ▶ \$		= 9	
10 Total amount due (add Line 8 and Line 9)					▶ 10	

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 that the penalty for willfully delivering a false return 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
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For office use only

## Instructions

### Vendor Collection Credit

The New York State vendor collection credit **does not apply** to sales reported on this schedule.

### General Instructions

- File a completed **ST-101.11**, *Annual Schedule CT* with **Form ST-101**, *New York State and Local Annual Sales and Use Tax Return*.
- Use the preprinted tax schedule that was mailed to you.
- Be certain the correct period ending is indicated.
- The correct tax registration number must appear on the schedule in the space provided.

### Change of Business Information

If you need to update your sales tax mailing address, enter your correct address on the label we provided. If you need to change your address for other New York taxes, or change other business information such as the name, ID number, physical address, owner or officer information, or paid preparer address, complete and send in **Form DTF-95**, *Business Tax Account Update*. If only your address has changed, you may use **Form DTF-96**, *Report of Address Change for Business Tax Accounts*. Obtain forms through fax-on-demand, Internet access, or call one of the telephone assistance numbers listed in the *Need help?* section on **Form ST-101-I**, *Instructions for Form ST-101*, page 4. (As a multistate filer, you should place an **M** next to the form number on Forms DTF-95 or DTF-96 to indicate your multistate filing status.)

### Column 2 Instructions

Computer and data processing services are taxable at 1%.

### Line Instructions

**Line 1G** - (Column 1) **Connecticut Gross Receipts from the Sales of Goods**. Enter total gross receipts from the sale of tangible personal property.

- (a) Include on Line 1G receipts from: (1) sales of cigarettes and motor vehicle fuel, (2) tax-exempt sales, (3) total credit sales, (4) federal and state excise taxes and state petroleum products gross earnings tax, (5) sales of heating fuel, electricity and gas and (6) shipping and delivery charges.
- (b) Exclude from Line 1G receipts from: (1) installment payments from conditional or credit sales previously reported, (2) sales and use taxes and admissions and dues tax reimbursements, and (3) commissions received, except for sales agent services.

**Line 1R** - **Connecticut Gross Receipts from Leases and Rentals**.

Enter total gross receipts from the leasing and renting of tangible personal property.

Include in Line 1R receipts from: (1) royalties or periodic payments received, (2) maintenance charges, (3) cancellation charges, (4) installation charges and (5) shipping and delivery charges.

**Line 1S** - **Connecticut Gross Receipts from Sales of Labor and Services**. Enter total gross receipts derived from the rendering of the following services: (a) [reduced rate, see *Column 2 Instructions*] computer and data processing services; (b) credit information and reporting services; (c) employment agencies and agencies providing personnel services; (d) private investigation protection, patrol work, watchman, and armored car services, excluding services of off-duty police officers and off-duty firefighters; (e) painting and lettering services; (f) photographic studio services; (g) telephone answering services; (h) stenographic services; (i) services to existing industrial, commercial or income-producing real property; (j) business analysis, management, management consulting, and public relations services; (k) piped-in music services; (l) flight instruction and chartering services

by a certificated air carrier; (m) motor vehicle repair services; (n) motor vehicle parking excluding valet parking at any airport; (o) radio or television repair services; (p) furniture reupholstering and repair services; (q) repair services to electrical or electronic devices; (r) lobbying or consulting services; (s) sales agent services for selling tangible personal property, excluding auctioneer services; (t) locksmith services; (u) advertising or public relations services not related to the development of media advertising or cooperative direct mail advertising; (v) landscaping and horticulture services; (w) window cleaning services; (x) maintenance services; (y) janitorial services; (z) exterminating services; (aa) swimming pool cleaning and maintenance services; (bb) miscellaneous personal services (SIC Industry Group 729), excluding services by licensed massage therapists or licensed hypertrichologists; (cc) repair or maintenance services to tangible personal property including any contract of warranty or service related to any such item; (dd) business analysis, management or management consulting services rendered by a general partner or an affiliate thereof to a limited partnership; (ee) telecommunications services; (ff) community antenna television services; (gg) noncommercial vessel storage or mooring charges (exclusive of the period from November 1 through April 30).

- (a) Also include on Line 1S receipts from: (1) sales of installation labor, (2) total construction contract charges, (3) total credit sales and (4) shipping and delivery charges.
- (b) Exclude from Line 1S receipts from: (1) installment payments from credit sales previously reported, (2) nontaxable commissions received and (3) sales and use tax reimbursements.

**Line 3** - Enter deductions allowable under Conn. Gen. Stat. Sec. 12-412. (You must keep detailed records.) These deductions include, but are not limited to:

Sales for resale; newspapers sold over the counter and by subscription; magazines by subscription; food for human consumption; manufacturing machinery; medicines by prescription; certain nonprescription medicines; sales to exempt entities; materials; tools and fuel for industrial and agricultural production or in the fishing industry; sales of certified items for air or water pollution abatement; services between wholly owned entities; trade-ins; returned goods taxed at 6%; aircraft repair and replacement parts; sales of aircraft having a maximum certificated take-off weight of 6000 lbs. or more; oxygen, blood, artificial devices, crutches and wheelchairs; clothing under \$75; and, sales of cloth and components used in the noncommercial production of clothing. For a complete list of sales and use tax exemptions, refer to Conn. Gen. Stat. Sec. 12-412.

**Line 6** - Add Line 5 across, Columns 1 and 2. Enter the total on Line 6.

**Line 7** - Credits. To receive authorized tax credits for any prior period, an amended return must have been filed and a credit notice received from the Connecticut Department of Revenue Services for the period(s) the overpayment was made. The credit notice must be attached to your return. Enter advance payment credits on this line.

**Line 8** - Subtract Line 7 from Line 6. Enter the difference.

**Line 9** - Penalty for late payment: 15% of the tax due or \$50, whichever is greater.

Interest: If this is a late or amended return, interest should be computed at 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.

If the total Connecticut tax you have paid is greater than the amount you owe, do not subtract the overpayment from the New York State tax due. **Under no circumstances may you offset an overpayment to one state against the tax owed to the other.**