

Annual Schedule CT

Schedule for New York Vendors to Report Connecticut Sales Tax

ST-101.11

(2/04)

A04

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

Use this form to report transactions for the period
March 1, 2003, through February 29, 2004.

Please correct your name and mailing address if shown incorrectly.

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

- Use the preprinted tax schedule mailed to you.
 - Verify that the correct Connecticut Tax Registration Number and period ending appear on the schedule in the space provided.
 - File a completed **Form ST-101.11, Annual Schedule CT**, with **Form ST-101, New York State and Local Annual Sales and Use Tax Return**.
 - You must complete and file Form ST-101.11 even if no sales were made or no tax is due.
 - **Due date:** 20th day after filing period shown above.
 - Under no circumstances may you offset an overpayment to one state against the tax due the other (see *Line 10* on Page 2).
 - 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 to New York State from Form ST-101.
 - If you have any questions, please contact the Connecticut Taxpayer Services Division at 860-297-5962 (from anywhere) or 1-800-382-9463 (in Connecticut), or visit the DRS Web site at: **www.ct.gov/DRS**
- TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

	Column 1	6%	Column 2	3%	Column 3	1%
1G Sales of goods ▶						
1R Leases and rentals ▶						
1S Labor and services ▶						
2 Totals (add Lines 1G, 1R, and 1S)						
3 Total deduction (see back) ▶						
4 Balance subject to tax (subtract Line 3 from Line 2, but not less than zero)						
5 Gross amount of tax due (multiply Line 4 by applicable tax rate) ▶						
6 Total gross amount of tax due (add Line 5 across, Columns 1, 2, and 3) ▶				6		
7 Credits (see instructions) ▶				7		
8 Net amount of tax due (subtract Line 7 from Line 6)				8		
9 Interest for late payment ▶ _____ + 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 5 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 vendor collection credit **does not apply** to sales reported on this schedule.

Change of Address or Business Information

See *Has your address or business information changed?* on Form ST-101-I, *Instructions for Form ST-101*, page 2. **Additionally**, as a multistate filer, place an **M** next to the form number on Form DTF-95 or DTF-96 to indicate your multistate filing status.

Effective April 1, 2003

- Magazines by subscription and newspapers are subject to sales and use tax at the rate of 6% (Column 1).
- Taxable advertising services for media advertising and cooperative direct mail advertising are subject to sales and use tax at the rate of 3% (Column 2).
- Computer and data processing services remain taxable at the rate of 1% (Column 3).
- The clothing and footwear exemption is reduced to \$50.

Effective July 1, 2003

- Advertising services for media advertising and cooperative direct mail advertising are no longer subject to sales and use tax at the rate of 3%. Advertising or public relations services **not** related to the development of media advertising and cooperative direct mail advertising remain taxable at 6%.

Line Instructions

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

- (a) Include on Line 1G 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;
 - Shipping and delivery charges.
- (b) Exclude from Line 1G receipts from:
- Installment payments from conditional or credit sales previously reported;
 - Sales and use taxes;
 - Sales of real estate;
 - Commissions received, except sales agent services.

Line 1R Enter total gross receipts from the leasing and renting of tangible personal property. Include on Line 1R receipts from:

- Royalties or periodic payments received;
- Maintenance charges;
- Cancellation charges;
- Installation charges;
- Shipping and delivery charges.

Line 1S Enter total gross receipts derived from rendering all services, including but not limited to:

- Computer and data processing services are taxable at the rate of 1% (Column 3);
- Credit information and reporting services;
- Employment agencies and agencies providing personnel services;
- Photographic studio services;
- Telephone answering services;
- Stenographic services;
- Business analysis, management, management consulting, and public relations services;
- Advertising or public relations services **not** related to the development of media advertising or cooperative direct mail advertising;
- Business analysis, management, or management consulting services rendered by a general partner or an affiliate to a limited partnership;
- Telecommunications services.

Line 3 Enter total deduction. (See *Deductions* at right.)

Line 7 Credits – To receive authorized tax credits for any prior period, you must have filed an amended return, and received a credit notice from DRS. Attach the credit notice to your return.

Line 9 Interest – If this is a late or amended return, compute interest at 1% per month, or fraction of a month, from the due date to the date of payment.

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

Line 10 Total amount due – Add Line 8 and Line 9. If the total Connecticut tax you have paid is greater than the amount you owe, do not subtract the overpayment from the tax due to New York State. **Under no circumstances may you offset an overpayment to one state against tax due the other.**

Deductions

You must keep detailed records. Deductions allowable under Conn. Gen. Stat. Sec. 12-412 include, but are not limited to:

- Sales of commercial trucks** 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.
- Sales of tangible personal property for exclusive use in agricultural production** if a copy of Form OR-248, *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.
- Sales of aircraft having a maximum take-off weight of 6,000 lbs or more** and repair or replacement parts and repair services exclusively for use in such aircraft owned or leased by an air carrier, or in significant overhauling or rebuilding of aircraft on a factory basis.
- 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% (.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.
- 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 with presentation of valid student identification cards. This exemption applies only to new and used books and related workbooks required or recommended for courses.