



Oneida Indian Nation Department of Taxation

# Oneida Indian Nation OST-809 Sales and Use Tax Return for Part-Quarterly (Monthly) Filers Filing Instructions

## Instructions for Form OST-809

### Oneida Indian Nation Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers

**Important reminder to file all pages of your sales tax return:** Please include all pages of all the forms you completed when you file with the Oneida Indian Nation Department of Taxation, even if you did not make entries on some of the pages. Ensure that you include any necessary attachments, and that you sign your return.

The Nation Department of Taxation is dedicated to answering your questions. Please contact the Department of Taxation for assistance by emailing [taxinfo@oneida-nation.org](mailto:taxinfo@oneida-nation.org) or calling (315) 366-9393.

### Please read this section before completing your return.

#### Important reminder to file a complete return

Complete the identification number, name, and address boxes on page 1 of the return. Be sure to include your Sales Tax Identification Number and name on page 1 of any schedules or attachments you may be required to file.

#### **1** *No tax due?*

You must file a return even if you had no taxable sales and made no purchases subject to Oneida Nation 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.**

#### **2** *Has your address or business information changed?*

If you need to update your **sales tax mailing address**, check this box, and be sure to enter your new address at the top of the form. 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), you must contact the Nation Department of Taxation.

#### **3** *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 (Step 1)**—You must report and pay actual sales and use taxes due for the month.

**Short method (Step 2)**—You must report and pay an amount equal to one-third of the total sales and use taxes that were due for the comparable quarter of the previous year, adjusted to reflect any new, increased, or decreased sales and use tax (see *Short method adjustment below*).

**Regardless of the method used, you must maintain complete records to be able to complete quarterly Form OST-810, where you must report total quarterly sales.**

**Long method (Step 1):****4 Enter gross sales and services**

Enter the total taxable, nontaxable, and exempt sales and services from your business locations on Nation Land, and from locations outside of Oneida Nation Land delivered to Oneida Nation Land, in box 1 of Step 1. **Exclude sales tax from this amount.** Do not include sales of motor fuel or diesel motor fuel.

**5 Taxable sales and services**

Enter in box 2 of Step 1 the total amount of the sales and services reported in box 1 of Step 1 that are subject to Oneida Indian Nation sales taxes.

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

**6 Purchases subject to tax**

**Purchases made outside Oneida Nation Land:** Report in box 3 of Step 1 the full amount of purchases made outside of Oneida Nation Land of tangible personal property and services used in your business located on Oneida Nation Land on which no Oneida Indian Nation tax was paid, only if the Nation's tax rate is higher than the rate in the other jurisdiction where you purchased the property or services.

**Contractors:** Also report materials purchased outside of Oneida Nation Land that are incorporated into realty located on Oneida Nation Land.

In either of the cases above, you may be able to claim a credit for tax paid on such purchases.

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

**7 Sales and use tax**

Enter in box 4 of Step 1 the total Oneida Indian Nation 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.

**8 Credits**

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.

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

Enter in box 5 of Step 1 the credits claimed against the Nation sales and use tax such as credits for taxes paid to another jurisdiction on purchases made outside of Oneida Nation Land of tangible personal property and services used in your business located on Oneida nation land, or credit for tax paid by a contractor on purchases of materials used to perform repairs subject to tax.

**Substantiate credits** 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.

**9 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 6 of Step 1, *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 may call the Department of Taxation to have a Department representative estimate your penalty and interest for you. Enter this amount in box 7.

### 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).

### **10** *Amount due*

Enter in box 8 of Step 1 the total of box 6 and box 7 of Step 1. This is the amount to pay with this return.

**Fee for payments returned by banks** — The Nation Department of Taxation rules permit the 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 won't 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.

### Short method (Step 2):

### **11** *Comparable quarter of previous year*

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

**Short method adjustment**

When the Nation sales or use tax rate has been increased or decreased, multiply the total taxable sales and purchases subject to tax reported in the comparable previous quarter by the difference between the new and old rates. Take this total the adjustment(s) and add this amount to (or subtract it from, if the tax rate has decreased) the taxes due for the comparable quarter last year. Enter this adjusted total in box 1 of Step 1. **Include your calculations for the adjustment in the dedicated space below the Step 2 section. Show negative balances by preceding the amount with a minus sign (-).**

**Example**

*The entries in this example are fictional. Do not use these figures when completing your return.*

The Nation Sales and Use Tax rate has increased by 1% since the comparable quarter. The adjustments would be computed as follows:

<u>Locality</u>	<u>Current Rate</u>	<u>Rate Comparable Quarter</u>	<u>Increase or Decrease</u>	<b>X</b>	<u>Taxable Sales** = Adjustment</u>
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Add the Adjustment total to the comparable previous year's quarter.

\*\*Includes purchases subject to tax

**12 Credits**

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.

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

Enter in box 3 of Step 2 the credits claimed against the Nation sales and use tax such as credits for taxes paid to another jurisdiction on purchases made outside of Oneida Nation Land of tangible personal property and services used in your business located on Oneida nation land, or credit for tax paid by a contractor on purchases of materials used to perform repairs subject to tax.

**Substantiate credits** 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.

**13 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 4 of Step 2, *Sales and use tax due*. **The minimum penalty for late filing is \$50.** For penalty information, see *Penalty computation* in the instruction **9** above. 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 may call the Department of Taxation to have a Department representative estimate your penalty and interest for you. Enter this amount in box 5 of Step 2.

**14 Amount due**

Enter in box 6 of Step 2 the total of box 4 and box 5 of Step 2. This is the amount to pay with this return.

**Fee for payments returned by banks** — The Nation Department of Taxation rules permit the 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 won't 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.

### ***15 STEP 3: Third-party designee (optional); sign and mail this return.***

**Third-party designee (optional)** — If you want to authorize any other person (third-party designee) to discuss this sales tax return with the Nation Department of Taxation, mark an "X" in the *Yes* space in the *Third-party designee* area of your return. Enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). The Nation Department of Taxation will ask your designee for this PIN to verify identity.

If you want to authorize the paid preparer who signed your return to discuss the return with the Nation Department of Taxation, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested in the *Third-party designee* area, but the preparer will need to provide his or her information in the preparer section below.

If you mark the *Yes* box, you are authorizing the Nation Department of Taxation 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 Nation Department of Taxation any information that is missing from your return;
- call the Nation Department of Taxation for information about the processing of your return or the status of your payment(s); and
- respond to certain Nation Department of Taxation notices that you shared with the designee about math errors and return preparation. The notices will not be sent to the designee; they will only be sent to you.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Nation Department of Taxation. Copies of official tax notices or documents (such as a *Notice of Deficiency*) will only be sent to you, at the address listed on your return.

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.

### ***12 Sign and mail this return***

#### **Signatures required**

If you are a sole proprietor, you must sign the return and print your name, title, 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 print his or her name, title, 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 print his or her name, employer identification number if applicable, address, and telephone number.

**Paid preparer identification numbers** — If you are a paid tax preparer preparing this return on behalf of

the taxpayer, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN).

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

**Where to mail your return, attachments, and payment**

If you are not filing and paying your return online, please mail your completed return, any attachments, and your payment to:

Oneida Indian Nation Department of Taxation  
Sales Tax Processing  
2037 Dream Catcher Plaza  
Oneida, New York 13421

Make your check payable to "Oneida Indian Nation". Write your Sales Tax Identification Number and the tax period (Month/Year) on your check.

**Need Help?** If you have any questions about preparing or submitting your return, contact the Department of Taxation at (315) 366-9393 or by email at [taxinfo@oneida-nation.org](mailto:taxinfo@oneida-nation.org).