

Attention PromptTax Participants for State and Local Sales and Use Tax Liabilities

Effective December 1, 2001, the Tax Law is amended to change the PromptTax Program for vendors participating in the program for state and local sales and use tax liabilities. As a result of this amendment, these taxpayers will no longer be required to file Form ST-809, *New York State and Local Sales and Use Tax Return for Part-Quarterly Filers*. Affected taxpayers will still be required to file Form ST-810, *New York State and Local Sales and Use Tax Return Quarterly for Part-Quarterly Filers*. Finally, these taxpayers will no longer need to file any paper checks, but will instead remit any tax due as part of their PromptTax payment each month.

Beginning with the payment due December 27, 2001, your PromptTax transaction format will include a new field for you to report the amount of payment attributable to the **previous month's** day-23 through the end of the month liabilities, in addition to the existing field used to report the **current month's** day-1 through day-22 liabilities. Your PromptTax payment amount will now be the total of these two amounts. The PromptTax transaction due date remains the third business day after the 22nd of each month.

For months in which you would have filed Form ST-809, you will combine your total tax payments for the month in a single PromptTax payment, as described above. Making your PromptTax transaction will be deemed to meet your return filing requirements. You will still be required to file your paper Form ST-810 each quarter by the date the return is due. However, as stated above, you will not file a paper check with the return, but rather will include the amount of liability and payment in your PromptTax transaction for the month, as detailed above.

Your PromptTax specialist will contact you to answer any questions you may have, as well as to go over your transaction format with you. This change takes effect as of December 1, 2001. Your paper Form ST-810 covering the quarterly period of September 1 through November 30 will be due on December 20, as normal; however, your payment and liability data associated with that return will be included in your PromptTax transaction, due December 27, 2001.

Our PromptTax Customer Service Center is staffed with specialists trained to assist you in all aspects of electronic transactions and our PromptTax programs, and may be reached toll free at 1 800 338-0054, between 8:30 a.m. and 5 p.m., any business day. You may also visit our Web site at www.nystax.com/prompt for a complete review of our PromptTax program information and instructions.