



Oneida Indian Nation Department of Taxation

Oneida Indian Nation OST-810 Sales and Use Tax Return for Part-Quarterly (Monthly) Filers Quarterly Filing Instructions

Instructions for Form OST-810

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

***This form is used to report your sales and use purchases for the entire quarter. Payments made with monthly Form OST-209 within the applicable quarter reduce the total quarter's liability. See 9 in these instructions.**

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 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 2. **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 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.

4 Taxable sales and services

Enter in box 2 of 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.

5 Purchases subject to tax

Purchases made outside Oneida Nation Land: Report in box 3 of 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 purchases of property or services purchased for resale or which are exempt.

6 Sales and use tax

Enter in box 4 the total Oneida Indian Nation sales and use taxes due on taxable sales and services, including sales of motor fuel and diesel motor fuel from Form OST-810.10 and purchases of items and services subject to use tax.

7 Credits

Enter in box 5 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 the prepaid sales tax credit on cigarettes you claimed for the month.

Enter in box 5 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, credit for tax paid by a contractor on purchases of materials used to perform repairs subject to tax, or sales tax which was refunded to a customer who later submitted an exemption certificate (approved OAU-11 required).

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.

8 Overpayment being carried forward from a prior period

If you had a negative balance due on a return that you filed for a prior period and submitted a Form OAU-11 that has already been approved, enter in Box 6 the amount that you would like to claim as a credit on this return.

9 Advance payments

Enter in Box 7 the total amount remitted on part-quarterly (monthly) sales tax returns (Form OST-809; no receipts required) and any advance payments.

10 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 8, *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 9.

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).

11 Amount due

Enter in box 10 the total of box 8 and box 9. 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.

12 STEP 2: Is this a final return?

If you are permanently ceasing to do business subject to Oneida Indian Nation sales or use tax, or if your business has been sold, dissolved, or discontinued, you must check this box to indicate that this is your final return. Mark an "X" in the option below to indicate the reason. If you are filing a final return, you must surrender your Certificate of Authority to the Nation Department of Taxation along with the final return. You must file your final return and the Certificate of Authority within 20 days of ceasing to do business. If you file your final return online, return your Certificate of Authority under separate cover.

13 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.

14 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.