Instructions for Quarterly Schedule NJ

For Part-Quarterly Filers

General Instructions

Vendors located in New York State who are registered to collect New Jersey sales tax under the New Jersey/New York Reciprocal Tax Agreement must file Form ST-810.4, *Quarterly Schedule NJ*, in addition to any other applicable New York State schedules.

Complete Form ST-810.4, *Quarterly Schedule NJ*, and attach it to your Form ST-810, *New York State and Local Sales and Use Tax Return*. Send one check or money order payable to "New York State Sales Tax" for the total amount due for both New Jersey (line 13 of this schedule) and New York State (line 5 of Form ST-810). The return, all attached schedules and payment of the taxes due must be filed by the due date shown on Form ST-810 for the reporting period.

Additional instructions for the collection of New Jersey sales tax may be obtained from the New York State Department of Taxation and Finance. (See the appropriate address and telephone numbers at the end of these instructions.)

Specific Instructions

Change of business information —

If there have been any changes in your business' name, ID number, mailing address or business address, telephone number or owner/officer/responsible person information, you must follow the instructions on page 3 of Form ST-810-I, *Instructions for Form ST-810 (Quarterly Return for Part-Quarterly Filers)*. If no Form ST-810-I is enclosed, call 1 800 462-8100 (from out of state (518) 438-1073) to request Form DTF-95, *Change of Business Information*.

Gross sales and services —

Enter the amount of gross sales and services as reported in Box A, page 1 of Form ST-810. (See instructions for Form ST-810, Box A.)

No New Jersey sales —

If you had no deliveries of goods or services into New Jersey and made no purchases subject to use tax in New Jersey, check the appropriate box. Sign and date the schedule and attach it to your Form ST-810.

Line-By-Line Instructions

Line 1 - New Jersey gross sales — Enter total receipts from all deliveries of goods and services to New Jersey which occurred during the reporting period covered by the schedule. Gross sales must be reported on the accrual basis and **not** as collections are made.

Receipts to be included: Receipts from all sales, rentals and the use of tangible personal property; all sales of services and all sales of prepared foods. Exempt transactions must also be included.

Line 2 - New Jersey deductions — Enter the total deductions (exempt transactions) from New Jersey gross sales. These deductions include:

— **Exempt sales of tangible personal property** - Total sales of tangible personal property, the sales of which are specifically exempt from New Jersey sales tax, e.g., sales of grocery foods, clothing, etc.

— **Exempt sales of services** - Total charges for services which are not subject to the sales tax, e.g., professional services, personal services, etc. **Do not** include services performed outside New Jersey.

— **Sales covered by certificates** - Receipts from sales of property or services, other than sales of property or services covered above, upon which no tax was collected because the purchaser presented a properly completed certificate entitling him to exemption. See the instructions on the certificate about its proper use.

— **Returned goods** - Total sales price of merchandise returned by customers, on which New Jersey sales tax was collected. Include only the amounts refunded or credited to the customer. Do not include the sales tax collected on this returned merchandise, amounts for returned merchandise which was not subject to sales tax, or amounts which have not been included in reported New Jersey gross sales on any return or Quarterly Schedule NJ.

— **Capital improvements** - Total sales of services by contractors which result in capital improvements to real property. **Do not** enter sales of any other services to real or tangible personal property.

Line 3 - New Jersey taxable sales — Subtract line 2 from line 1. This is the amount of sales subject to New Jersey sales tax.

Line 4 - New Jersey sales tax rate — Use the tax rate of 6% (.06) shown on the form to compute the New Jersey sales tax due.

Line 5 - New Jersey sales tax — Multiply the amount on line 3 by .06 and enter the result on line 5.

Line 6 - New Jersey sales tax collected — Enter the amount of New Jersey sales tax which you collected during the reporting period.

Line 7 - New Jersey sales tax due — Enter the amount from line 5 or line 6, whichever is larger.

Line 8 - New Jersey use tax due — Enter 6% of the market value of any tangible personal property or service used in New Jersey during the quarter which was not specifically exempted from the New Jersey sales tax, but upon which you have paid no New Jersey sales tax.

Line 9 - Total New Jersey tax due — Add line 7 and line 8.

Line 10 - Monthly Payments — Enter in the boxes provided the payments you submitted with Form ST-809.4 for the first month and the second month of the quarter.

Line 11 - Net New Jersey tax due — Subtract line 10 from line 9. If this amount is an overpayment, you may not carry the credit forward to your next quarterly Schedule NJ, or use the amount to offset the tax you owe to New York State. You must pay the full amount of tax owed New York State and apply for a refund from New Jersey for the amount of overpayment shown on Quarterly Schedule NJ by sending a letter to:

New Jersey Sales Tax
CN 273
Trenton, New Jersey 08646-0273

Line 12 - New Jersey late filing charge — Any vendor who fails to file a Quarterly Schedule NJ and/or pay the tax due by the due date will be subject to penalty and interest charges as specified under the New Jersey Sales Tax Law as follows:

Penalty charges:

A late filing penalty will be assessed at the rate of 5% per month or fraction thereof of the total tax liability, not to exceed 25% of such tax liability plus $100 for each month or fraction thereof that such return is delinquent.

A late payment penalty will be assessed at the rate of 5% of the balance of tax paid late.

Interest charges:

The rate of interest charged will be 5% above the average predominant prime rate compounded daily on the unpaid balance of the tax, penalty, and interest from the date the tax was originally due to the date of actual payment. The average predominant prime rate is the rate as determined by the Board of Governors of the Federal Reserve System and quoted by commercial banks to large businesses on the first business day of the calendar quarter within which the payment was due.

Line 13 - Total New Jersey amount due — Add line 11 and line 12. This is the amount you must pay in addition to the amount due for New York State shown on line 5 of Form ST-810. Send one check or money order payable to "New York State Sales Tax" for the total amount due.

Do not transfer the New Jersey amount due to Form ST-810.

Overpayments:
If the total New Jersey tax you have paid is greater than the amount you owe, you **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 due the other.

Signature

Sign and date this schedule; attach it to your Form ST-810, *New York State and Local Sales and Use Tax Return*. See the instructions for Form ST-810 for the due date and appropriate mailing address.

If you have any questions about completing this return or collecting New Jersey sales tax:

Write: New York State
Department of Taxation and Finance
Room 409, Bldg. #9
W. A. Harriman Campus
Albany, NY 12227

or

Phone: (212) 488-3498 or 488-3471
(518) 457-6840