ST-809.4
(12/86)

Part-Quarterly Schedule NJ

NJ

New York State Department of TAXATION and FINANCE

For use by vendors located in New York State only.

0787

Use this form to report only transactions for the period

DECEMBER 1 – DECEMBER 31, 1986 12

If incorrect on label, please enter correct information below. Check box to indicate whether address change is for:

☐ actual business location
☐ mailing address other than business location

Use labeled Form

ID Number

Name

Number and Street

City

State ZIP

Read the instructions on the back of this form carefully.

This schedule **MUST** be filed whether or not there is any New Jersey tax due for this period. Did you deliver any goods or services in New Jersey or make any purchases subject to use tax in New Jersey? If YES, complete lines 1-3. If NO, sign this schedule and attach it to Form ST-809. ☐ **YES** ☐ **NO**

Summary of New Jersey Taxes Due

1.	New Jersey sales and use tax due	1	$
2.	New Jersey late filing charge *(see instructions)*	2	
3.	Total New Jersey amount due *(add line 1 and line 2)* (Do not transfer the amount shown on this line **to any other form.** Submit only one check or money order to include both this amount and the amount shown on ST-809, line 5.)	3	$

For office use only

ATTACH THIS SCHEDULE TO FORM ST-809,
NEW YORK STATE & LOCAL SALES & USE TAX RETURN

See instructions for ST-809 for due date and mailing address.

I swear, verify and/or affirm that all tax information on this statement is correct. I am aware that if any of the foregoing information provided by me is willfully false. I am subject to punishment.

Signature	Title
Telephone Number (include area code)	Date

Instructions for MONTHLY SCHEDULE NJ FOR PART-QUARTERLY FILERS

GENERAL INSTRUCTIONS

Vendors located in New York State who are registered as monthly filers and who are registered to collect New Jersey sales tax under the New York/New Jersey Reciprocal Tax Agreement must file Schedule NJ, Form ST-809.4, in addition to the New York State monthly sales and use tax return Form ST-809.

Complete the schedule NJ ST-809.4 and attach it to your Form ST-809, New York State and Local Sales and Use Tax Return. Send only one check or money order payable to "New York State Sales Tax" for the total amount due for both New Jersey (line 3 of this schedule) and New York State (line 5 of Form ST-809). The return, the schedule and payment of the taxes due must be filed by the due date shown on Form ST-809 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

Name, address and identification number

Correct any errors in the name, address, and identification number printed on the preaddressed form.

No New Jersey Tax Due

If you had no deliveries of goods or services into New Jersey and made no purchases subject to use tax in New Jersey during the period covered by this schedule, check the appropriate box. Sign and date Schedule NJ and attach it to your Form ST-809.

Line-by-Line Instructions

Line 1 - **Amount of New Jersey Sales and Use Tax due.** Enter the total New Jersey tax due for the month.

Line 2 - **New Jersey late filing charge -** Any vendor who fails to file a 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.

Penalty Charges:

1. **Late Filing -** The larger of:

   (a) a penalty of 5% per month, or part of a month, of the total tax liability, not to exceed 25% of the tax liability or

   (b) the minimum late filing penalty of $10 not to exceed the statutory penalty.

WARNING: The New Jersey Sales Tax Law provides for an additional penalty of $2 per day for each day the schedule is late. If a vendor willfully fails or flagrantly refuses to file on time, the full statutory penalty will be imposed.

2. **Late Payment -** Any vendor who fails to pay the tax when due will be subject to a penalty of 5% of the amount of tax due.

Interest Charge:

All late tax payments accrue interest at the rate of 1½% per month, or part of a month, from the date on which the tax was due to the date of receipt of payment. This charge is in addition to the late filing and late payment penalties.

Line 3 - **Total New Jersey amount due -** Add line 1 and line 2. This is the amount you must pay in addition to the amount due for New York State shown on line 5 of Form ST-809. 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-809.

Overpayments

If the total New Jersey tax you have paid is greater than the amount you owe, you may **not** subtract the overpayment from the New York State tax due.

Signature

Sign and date this schedule; attach it to your New York State Sales and Use Tax Return, Form ST-809. See the instructions for Form ST-809 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 12227-0125

or Phone

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