ST-809.4
(4/88)

# Part-Quarterly Schedule NJ

**NJ**

New York State Department of TAXATION and FINANCE

**For use by vendors located in New York State only.**

**1188**

Use this form to report only transactions for the period

**APRIL 1 — APRIL 30, 1988** **04**

If there have been any changes in your business name, I.D. number, mailing address or business address, telephone number or owner/officer/responsible person information, please complete Form DTF-95, *Change of Business Information*. If no form is enclosed, call 1 800 462-8100 (from out of state (518) 438-1073) to request one.

Use labeled Form

***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)*<br>(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**

**Amt. applied N.Y. ST-809, line 5** $ _____

**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 both Schedule NJ, Form ST-809.4, and 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

### Change of business information

If there have been any changes in your business name, I.D. number, mailing address of business address, telephone number or owner/officer/responsible person information, please complete Form DTF-95, *Change of Business Information*. If no form is enclosed, call 1 800 462-8100 (from out of state (518) 438-1073) to request one.

### 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. 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.

2. 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 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

**or Phone**

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