New York State Department of Taxation and Finance

# Quarterly Schedule NJ

**For use only by vendors located in New York State** 02

**ST-100.4** (12/93)

**NJ** 394

| Sales tax vendor identification number | Business telephone number ( ) |
|---|---|
| Name | |
| DBA | |
| Street | |
| City, state, ZIP code | |

If you have checked the final return box on your New York State tax return, check here also ☐ and attach your New Jersey State Certificate of Authority. If there have been any changes in business information, see instructions.

Use labeled form. Read the instructions carefully before completing this schedule.

Use this form to report transactions for the period **December 1, 1993,** through **February 28, 1994, only.**

**Gross sales and services (from Form ST-100, page 1, box A)** ..... $

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 *No*, sign this schedule and attach it to Form ST-100. If *Yes*, also complete lines 1-13. Yes ☐ No ☐

## Summary of New Jersey Taxes Due

| | | | |
|---|---|---|---|
| 1 | New Jersey gross sales | 1 | $ |
| 2 | New Jersey deductions *(see instructions)* | 2 | |
| 3 | New Jersey taxable sales *(subtract line 2 from line 1)* | 3 | |
| 4 | New Jersey sales tax rate | 4 | .06 |
| 5 | New Jersey sales tax computed *(multiply line 3 by line 4)* | 5 | |
| 6 | New Jersey sales tax collected | 6 | |
| 7 | New Jersey sales tax *(amount from line 5 or line 6, whichever is larger)* | 7 | |
| 8 | New Jersey use tax due *(see instructions)* | 8 | |
| 9 | Total New Jersey tax due *(add lines 7 and 8)* | 9 | |
| 10 | Advance payments | 10 | |
| 11 | Net New Jersey tax due *(subtract line 10 from line 9; see instructions)* | 11 | |
| 12 | New Jersey late filing charge *(see instructions)* | 12 | |
| 13 | Total New Jersey amount due *(add lines 11 and 12)* | 13 | |

(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 Form ST-100, line 5.)

**Attach this schedule to Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.***
**Follow instructions for Form ST-100 for due date and mailing address.**

*I 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 |

**For office use only**

Amt. applied N.Y. $ _____

ST-100, line 5 $ _____

# Instructions

## 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-100.4, *Quarterly Schedule NJ*, in addition to any other applicable New York State schedules.

Complete Form ST-100.4, *Quarterly Schedule NJ*, and attach it to your Form ST-100, *New York State and Local Quarterly 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 (Form ST-100, line 5). The return, all attached schedules and payment of the taxes due must be filed by the due date shown on Form ST-100 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, identification number, mailing address or business address, telephone number or owner/officer/responsible person information, you must complete Form DTF-95.1, found on Form ST-100 instructions or Form DTF-95, *Change of Business Information*. To request Form DTF-95, call toll free (from New York State only) 1 800 462-8100. For areas outside New York State, call (518) 438-1073. (As a multistate filer you should place an **M** next to the form number on Form DTF-95.1 or Form DTF-95 to indicate your multistate filing status).

**Gross sales and services** — Enter the amount of gross sales and services as reported on Form ST-100, Part I, box A. (See instructions for Form ST-100, 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-100.

### Line Instructions

**Line 1 - New Jersey gross sales** — Enter total receipts from all deliveries of goods and services to New Jersey that occurred during the reporting period covered by the schedule. Gross sales must be reported on the accrual basis and **not** as collections are made. Include 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 that are specifically exempt from New Jersey sales tax (e.g., sales of grocery foods, clothing, etc).

— **Exempt sales of services** - total charges for services that 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 exemption certificate. 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 that was not subject to sales tax, or amounts that 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 that 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% to compute the New Jersey sales tax due.

**Line 5 - New Jersey sales tax** — Multiply the amount on line 3 by 6%. Enter the result on line 5.

**Line 6 - New Jersey sales tax collected** — Enter the amount of New Jersey sales tax that 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** — Line 8 is used to report use tax on the market value of any tangible personal property or service used in New Jersey during the quarter which is not specifically exempted from the New Jersey sales tax, but upon which, you have paid no New Jersey sales tax. Also report lessor's use tax on line 8.

Complete the chart below before making any entries on line 8.

| | | | |
|---|---|---|---|
| 1 Lease transactions (original purchase price) | 1 | | 00 |
| 2 Lease transactions (lease term amount) | 2 | | 00 |
| 3 Lease value total *(add lines 1 and 2)* | 3 | | 00 |
| 4 Use tax due on lease value total *(see instructions)* | 4 | | |
| 5 Use tax due on non lease activity | 5 | | |
| 6 Total use tax due *(add lines 4 and 5. Enter total here and on line 8 on the front of this schedule)* | 6 | | |

## Specific Instructions for Completing Line 8 (the use tax line)

Lines 1 through 4 of the chart on the previous page pertain solely to lessor's use tax. Receipts from lease transactions are to be included only in this chart. They are **not** to be included on Line 1 of the Quarterly Schedule NJ. Taxpayers who have not leased personal property to an individual, business, or other entity are still required to complete this chart. Failure to complete this part when use tax is reported on line 8 of Schedule NJ may result in the imposition of penalties for failure to file a proper return.

**Line 1:** This line should be completed by lessors who have leased property during the quarter and who have elected to pay the use tax on this property based on *Purchase Price*. These lessors should enter on line 1 the total purchase price of the leased property. (Option 1) If no lease transactions were executed during the quarter, or if property was leased for which the lessor elected to pay use tax based on the *Total of the Lease Payments*, a zero should be entered on line 1.

**Line 2:** This line should be completed by lessors who have leased property during the quarter and who have elected to pay the use tax due based on the *Total of the Lease Payments*. These lessors should enter on line 2 the total of the lease payments for each transaction. If no lease transactions were executed during the quarter, or if property was leased for which the lessor elected the *Purchase Price* option, a zero should be entered on line 2. (Option 2)

**Line 3:** Lessors should add the amounts entered on lines 1 and 2.

**Line 4:** Lessors should enter 6% of the amount on line 3.

**Line 5:** Enter 6% of the market value of all tangible personal property subject to use tax other than lease transactions.

**Line 6:** All taxpayers should enter the total of lines 4 and 5 on this line and also on line 8 *(use tax due New Jersey)* of the Quarterly Schedule NJ.

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

**Line 10 - Advance payments** — Enter the amount that you paid if you paid part of your New Jersey sales and use tax in advance.

**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 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 or pay the tax due by the due date will be subject to interest and penalty charges as specified under the New Jersey Sales Tax Law as follows:

**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, interest and penalty 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.

**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.

**Line 13 - Total New Jersey amount due** — Add lines 11 and 12. This is the amount you must pay in addition to the amount due New York State shown on Form ST-100, line 5. 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-100.**

**Overpayments**

If the total New Jersey tax you have paid is greater than the amount you owe, **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-100, *New York State and Local Quarterly Sales and Use Tax Return*. See the instructions for Form ST-100 for the due date and appropriate mailing address.

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

**Write:** NYS TAX DEPARTMENT
BLDG 9 ROOM 409
W A HARRIMAN CAMPUS
ALBANY NY 12227

**or**

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

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.