New York State Department of Taxation and Finance

# Part-Quarterly Schedule NJ

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

**ST-809.4 NJ** (12/92)

0793

12

| 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 on back of this form.

Use labeled form. Read the instructions on the back of this form carefully.

Use this form to report transactions for the period **December 1, 1992,** through **December 31, 1992, only.**

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-809. If *Yes,* complete lines 1 - 3. 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 lines 1 and 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**

**Amt. applied NY $** _____

**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 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

## 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 Jersey / New York Reciprocal Tax Agreement must file both Form ST-809.4, *Schedule NJ* and Form ST-809, *New York State and Local Sales and Use Tax Return*.

Complete Schedule NJ, Form ST-809.4, and attach it to Form ST-809. 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). File the return, the schedule and payment of the taxes due by the due date shown on Form ST-809 for the reporting period.

Additional instructions for the collection of New Jersey sales tax are available from the New York State Department of Taxation and Finance. (See the 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 in ST-809 instructions, or Form DTF-95, *Change of Business Information.* To request Form DTF-95, call 1 800 462-8100. (Note: As a multistate filer, you should place an M next to the form number on the Form DTF-95.1 or DTF-95 to indicate your multistate filing status.)

### No New Jersey tax due

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

### Line Instructions

**Line 1 - Amount of New Jersey sales and use tax due.** Enter the total New Jersey sales and use tax due for the month. This includes lessor's use tax due on receipts from certain lease transactions which are to be reported on the chart on Form ST-810.4, *Quarterly Schedule NJ*, page 2. Although you are not required to complete this chart monthly, you must keep records so that you are able to prepare the chart when filing your quarterly return.

**Line 2 - New Jersey late filing charge.** Enter any penalty and interest due. Any vendor who fails to file 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:**

— 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 the tax liability plus $100 for each month or fraction thereof that the 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 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, **do not** subtract the overpayment from the New York State tax due. 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 Part-Quarterly Schedule NJ. You may do so by sending a letter to: New Jersey Sales Tax, CN273, Trenton, NJ 08646-0273.

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-809, *New York State and Local Sales and Use Tax Return for Part Quarterly Filers*. 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 | or Phone |
|---|---|
| New York State<br>Department of Taxation and Finance<br>Building 9 Room 409<br>W A Harriman Campus<br>Albany NY 12227 | (212) 488-3498 or 488-3471<br>(518) 457-6840 |

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