New York State Department of Taxation and Finance

Quarterly Schedule NJ for Part-Quarterly Filers

For use only by vendors located in New York State

ST-810.4 (2/93)

NJ

0993 2

ıles 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, 1992,** through **February 28, 1993, only.**

Gross sales and services (from Form ST-810, 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-810. 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	Monthly payments (ST-809.4) First month + Second month	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-810, line 5.)

Attach this schedule to Form ST-810, *New York State and Local Sales and Use Tax Return* — Quarterly for Part-Quarterly Filers.
Follow instructions for Form ST-810 for due date and mailing address.

ɔrify and/or affirm that all tax information on this statement is correct. I am aware that ... 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-810, line 5 $ _____

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.

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

Line 10 - Monthly payments — Enter the amount of the payments you submitted with Form ST-809.4 for the first and second months 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 New York State. You must pay 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 penalty and interest 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, 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.

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 - 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 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, **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 - Quarterly for Part-Quarterly Filers*. 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: NYS Tax Department
Building 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.

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