New York State Department of Taxation and Finance

Quarterly Schedule NJ

For use by vendors located in New York State

ST-100.4
(3/06)

NJ

05

107

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 page 2.

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

Use this form to report transactions for the period **March 1, 2006,** through **May 31, 2006, only.**

Gross sales and services (from Form ST-100, Step 1, box 1) ..... ▶ $

You must file this schedule 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,* complete lines 1 through 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 line 13 to any other form. Submit only one check or money order to include both this amount and the amount shown on Form ST-100, Step 8.)

Attach this schedule to Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return.* See 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 preceding 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 NY $ _____

ST-100, Step 8 $ _____

Instructions

Vendor collection credit

The New York State vendor collection credit **does not apply** to sales reported on this schedule.

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 and attach it to your Form ST-100, *New York State and Local Quarterly 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 13 of this schedule) and New York State (Form ST-100, Step 8). You must file the return, all attached schedules, and payment of the taxes due by the due date shown on Form ST-100 for the reporting period.

You may obtain additional instructions for the collection of New Jersey sales tax from the New York State Department of Taxation and Finance (see the address and telephone numbers in the *Need help?* box on page 3).

Specific instructions

Change of address or business information — If you need to update your **sales tax mailing address**, call the Business Tax Information Center (see *Need help?* on page 3) or enter your correct address on the label we provided. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. If you need to change additional information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can obtain forms through Internet access, fax-on-demand, or by calling one of the telephone assistance numbers listed in the *Need help?* section on page 3. As a multistate filer, you should place an ***M*** next to the form number on Forms DTF-95 or DTF-96 to indicate your multistate filing status.

Gross sales and services — Enter the amount of gross sales and services as reported on Form ST-100, Step 1, box 1 (see instructions for Form ST-100, box 1).

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 this 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. You must report gross sales 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. You must also include exempt transactions.

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 (for example, sales of grocery foods and clothing).
- **Exempt sales of services —** Total charges for services that are not subject to the sales tax (for example, 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 were not subject to sales tax, or amounts that have not been included in reported New Jersey gross sales on any return or Form ST-100.4.
- **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 computed — 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 — Enter the amount from line 5 or line 6, whichever is larger.

Line 8 — New Jersey use tax due — Use line 8 to report use tax on the market value of any tangible personal property or service used in New Jersey during the quarter that 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 worksheet below before making any entries on line 8. See the instructions on the next page.

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 worksheet on the previous page pertain solely to lessor's use tax. Include receipts from lease transactions only in this worksheet; **do not** include them on line 1 of Form ST-100.4. Taxpayers who have not leased personal property to an individual, business, or other entity must still complete this worksheet. Failure to complete this part when use tax is reported on line 8 of Form ST-100.4 may result in the imposition of penalties for failure to file a proper return.

Line 1: Lessors who have leased property during the quarter and who have elected to pay the use tax on this property based on purchase price should complete this line. 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, enter ***0*** on line 1.

Line 2: 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 should complete this line. 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, enter ***0*** 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 (New Jersey use tax due) of Form ST-100.4.

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 Form ST-100.4 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 Form ST-100.4 by sending a letter to:

NEW JERSEY SALES TAX
CN 273
TRENTON NEW JERSEY 08646-0273

Line 12 — New Jersey late filing charge — Enter any interest and penalty due. Any vendor who fails to file a Form ST-100.4 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 annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or a fraction thereof on the unpaid balance of tax from the original due date to the date of payment. At the end of each calendar year any tax, penalties and interest remaining due will become part of the balance on which interest will be charged.

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, *Step 8*. 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. 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 Form ST-100.4. 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 state.

Signature

Sign and date this schedule; attach it to your Form ST-100. See Form ST-100 for the due date and appropriate mailing address.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
From areas outside the U.S. and outside Canada:	(518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.