New York State Department of Taxation and Finance

Part-Quarterly Schedule NJ

For use by vendors located in New York State

ST-809.4
(12/06)

12 NJ

1007

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

If you have marked the final return box on your New York State tax return, mark an ***X*** 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 instructions carefully before completing this section.

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

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-809. If *Yes,* complete lines 1, 2, and 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)*	**3**	

Do not transfer the amount shown on line 3 to any other form. Submit only one check or money order to include both this amount and the amount shown on Form ST-809, box 12 (for the long method) or box 10 (for the short method).

For office use only

Amt. applied NY Form ST-809 $ _____

Amt. due from box 12 long or box 10 short $ _____

Attach this schedule to Form ST-809, *New York State and Local Sales and Use Tax Return for Part-Quarterly Filers.* See Form 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 preceding information provided by me is willfully false, I am subject to punishment.

Signature	Title
Telephone number *(include area code)* ( )	Date

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 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, *Part-Quarterly Schedule NJ,* and Form ST-809*, New York State and Local Sales and Use Tax Return for Part-Quarterly Filers.*

Complete 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 (box 12 for the long method or box 10 for the short method on Form ST-809). You must file the return, the schedule, and payment of the taxes due by the due date shown on Form ST-809 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 below).

Specific instructions

Change of address or business information — If you need to update your **sales tax mailing address,** call the Sales Tax Information Center (see *Need help?* box below) 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?* box below. 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.

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, mark an ***X*** in the appropriate box. Sign and date this schedule, and attach it to your 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.

Line 2 — New Jersey late filing charge — Enter any interest and penalty due. Any vendor who fails to file Form ST-809.4 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 3 — Total New Jersey amount due — Add lines 1 and 2. This is the amount you must pay in addition to the amount due New York State shown in box 12 for the long method or box 10 for the short method on 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 Form ST-809.4. You may do so by sending a letter to: New Jersey Sales Tax, PO Box 273, 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-809. See Form ST-809 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

Sales Tax Information Center: 1 800 698-2909

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.