



# Annual Schedule NJ

For use by vendors located in New York State

# ST-101.4

(2/07)

# NJ

A07

02

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 the instructions carefully before completing this schedule.

Use this form to report transactions for the period **March 1, 2006**, through **February 28, 2007, only**.

**Gross sales and services (from Form ST-101, 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? **Yes**   
 If **No**, sign this schedule and attach it to Form ST-101. If **Yes**, complete lines 1 through 13. **No**

## Summary of New Jersey taxes due

1 New Jersey gross sales .....	1	\$	
2 New Jersey deductions (see instructions; <b>entry required to process</b> ) .....	2		
3 New Jersey taxable sales (subtract line 2 from line 1) .....	3		
4 New Jersey sales tax rate (see Lines 4 and 5 instructions on page 2) .....	4		
5 New Jersey sales tax computed ( <b>enter total from worksheet Column C, line 5, on page 4</b> ) .....	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 .....	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-101, Step 8.)

**Attach this schedule** to Form ST-101, *New York State and Local Annual Sales and Use Tax Return*. See Form ST-101 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-101, 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-101.4, *Annual Schedule NJ*, in addition to any other applicable New York State schedules.

Complete Form ST-101.4 and attach it to your Form ST-101, *New York State and Local Annual 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-101, Step 8). You must file the return, all attached schedules, and payment of the taxes due by the due date shown on Form ST-101 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 *Need help?* on Form ST-101-I).

### 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?* on Form ST-101-I) 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?* on Form ST-101-I. 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-101, Step 1, box 1 (see instructions for Form ST-101, 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, mark an **X** in the appropriate box. Sign and date this schedule and attach it to your Form ST-101.

### 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.

Effective **October 1, 2006**, Public Law 2006, c.44 extends the base of the sales and use tax by extending the tax to **several new services**, and limiting some exclusions and exemptions. For further information refer to the New Jersey Division of Taxation Web site at [www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation).

- **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-101.4.
- **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.

Effective **October 1, 2006**, Public Law 2006, c.44 extends the base of the sales and use tax by extending the tax to **several new services**, and limiting some exclusions and exemptions. As a result, labor charges for floor covering installation and landscaping services, which are defined in the law, are now subject to sales tax. For further information refer to the New Jersey Division of Taxation Web site at [www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation).

**Line 3 — New Jersey taxable sales** — Subtract line 2 from line 1. This is the amount of sales subject to New Jersey sales tax.

**Lines 4 and 5** — The sales and use tax rate for New Jersey has increased effective July 15, 2006. **Use the worksheet on page 4** to determine the tax liability for sales and use tax due to New Jersey. The tax rate is 6% from March 1, 2006, through July 14, 2006, and 7% from July 15, 2006, through February 28, 2007. To compute the New Jersey sales tax due, see worksheet instructions on page 4.

**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.

**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-101.4 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-101.4 by sending a letter to:

NEW JERSEY SALES TAX  
PO BOX 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-101.4 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-101, *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-101.**

### 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-101.4. 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-101. See Form ST-101 for the due date and appropriate mailing address.

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### Need help? and Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*.

(continued on page 4)

## Worksheet for New Jersey Sales Tax Calculation (Lines 4 and 5)

*Use this worksheet to report transactions for the period March 1, 2006, through February 28, 2007, only.*

	Column A	Column B	Column C
	Amounts for period 3/1/06 through 7/14/06	Amounts for period 7/15/06 through 2/28/07	Total Column A plus Column B 3/1/06 through 2/28/07
<b>1</b> New Jersey gross sales.....			
<b>2</b> New Jersey deductions (see worksheet instructions) .....			
<b>3</b> New Jersey taxable sales (subtract line 2 from line 1) .....			
<b>4</b> New Jersey sales tax rate.....	.06	.07	
<b>5</b> New Jersey sales tax computed (see worksheet instructions) .....			

▲ Enter this amount  
on page 1, line 5.

### Notice and worksheet instructions for all vendors

**Use this worksheet to compute the amount for line 5 on page 1**  
(New Jersey sales tax computed).

**This worksheet must be filled out and a copy must be retained.**

This worksheet may be necessary to determine the tax liability to New Jersey and must be available for inspection by the Division of Taxation for at least four years. If adequate records have not been kept, the State may estimate the tax liability of the business based on any available information, including external indicators.

#### Line/Column Instructions

##### Line 1 – New Jersey Gross Sales

**Column A** – Enter the total receipts for all deliveries of goods and services to New Jersey that occurred during the period **March 1, 2006, through July 14, 2006.**

**Column B** – Enter the total receipts for all deliveries of goods and services to New Jersey that occurred during the period **July 15, 2006, through February 28, 2007.**

**Column C** – Enter the total amount of gross sales from Column A plus Column B on this line.

##### Line 2 – New Jersey Deductions

**Column A** – Enter the deductions (exempt transactions) from New Jersey gross sales that were exempt during the period **March 1, 2006, through July 14, 2006.**

**Column B** – Enter the deductions (exempt transactions) from New Jersey gross sales that were exempt during the period **July 15, 2006, through February 28, 2007.**

**Column C** – Enter the total amount of deductions from Column A plus Column B on this line. **See page 2 for all allowable deductions.**

##### Line 3 – New Jersey Taxable Sales

**Column A** – Subtract line 2 from line 1. This is the amount of sales subject to New Jersey sales tax.

**Column B** – Subtract line 2 from line 1.

**Column C** – Subtract line 2 from line 1 and enter the amount on this line.

##### Line 4 – New Jersey Tax Rate

**Column A** – Use the tax rate of **6%** for this column for the period **March 1, 2006, through July 14, 2006.**

**Column B** – Use the tax rate of **7%** for this column for the period **July 15, 2006, through February 28, 2007.**

**Column C** – Not applicable.

##### Line 5 – New Jersey Sales Tax Computed

**Column A** – Multiply the amount on line 3 by line 4 at **6%** for the period **March 1, 2006, through July 14, 2006,** and enter the result on line 5.

**Column B** – Multiply the amount on line 3 by line 4 at **7%** for the period **July 15, 2006, through February 28, 2007,** and enter the result on line 5.

**Column C** – Add Columns A and B and enter the total amount of sales tax due on line 5 and on page 1, line 5.