

New York State Department of Taxation and Finance

# Part-Quarterly Schedule NJ For use by vendors located in New York State

	00	) •				
Sales tax vendor identification number	Business telephone number	]				
	( )					
Name		If you have marked the final return box on your				
DBA		New York State tax return, mark an <b>X</b> here also and attach your New				
Street		Jersey State Certificate of Authority. If there have been any changes in				
City, state, ZIP code		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 June 1, 2007, through June 30, 2007, 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.

## 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	\$	
Attach this schedule to Form ST-809, New York State an Part-Quarterly Filers. See Form ST-809 for due date and		Amt. due from box 12 long or		
I verify and/or affirm that all tax information on this statem if any of the preceding information provided by me is willfu		box 10 short	\$	
Signature	Title	-		
Telephone number (include area code)	Date			

(6/07)"NJ 0408

ST-809.4

w TOTK State tax retur
irk an <b>X</b> here also 🗌
d attach your New
sey State Certificate
Authority. If there have
en any changes in
siness information, se
tructions on page 2.

Yes No

# 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 *Need help?* on Form ST-809-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-809-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-809-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.

**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? and Privacy notification

See Form ST-809-I, Instructions for Form ST-809.