

SALES AND USE TAX
QUARTERLY PAYMENT FORM

DUE: Fifteen days after the end of each quarter

Form must be returned even though no money is due.

Sales and Use Tax on
Local Publications, National Publications and "Money Raising Events"

Please read explanation on next page before filling in this section.

Gross realized from "money raising" event (A) \$ _____

Total gross sales of national and local publications
to non-exempt organizations and individuals (B) \$ _____

Total value of local and national publications used
by non-exempt individuals and organizations (C) \$ _____

Total Gross (A+B+C) (D) \$ _____

To compute tax due, multiply (D) by .06625 and enter here (E) \$ _____

Make check payable to: League of Women Voters of New Jersey

Signed _____
Treasurer

League

Sales and Use Tax, Quarterly Payment Form (continued)

New Jersey Sales tax (6.625%) on a “money raising” sale or event is due in the state office quarterly. Please consult your NJ Local League Treasurer’s Handbook to determine your liability for this tax.

New Jersey Sales and Use Tax (6.625%) on local and national publications sold, given away, or used by local Leagues is also due in the state office quarterly. If you owe no tax on local and national publications, please write “No Tax Due” across form, sign and return. The tax for state publications is reflected in your total publications statement.

Examples to assist in computing the tax owed:

A. If you sold \$10.00 worth of local and national publications:

You owe \$0.66 in sales tax. ($\$10.00 \times .06625$)

B. If you sold \$10.00 worth of local and national publications, but \$3.00 worth of this amount was sold to a tax-exempt organization*:

You owe \$0.46 in sales tax. ($[\$10.00 - \$3.00] \times .06625$)

C. If you gave away or “used” (booklets for committee or board, etc.) \$10.00 worth of local and national publications::

You owe \$0.66 in use tax. ($\$10.00 \times .06625$)

D. If you gave away \$10.00 worth of local and national publications, but \$3.00 of this amount was given to a tax-exempt organization*:

You owe \$0.46 in use tax. ($[\$10.00 - \$3.00] \times .06875$)

* Tax exempt organizations include:

- a) The United States Government and its agencies.
- b) The United Nations or any international organization of which the United States is a member.
- c) The state of New Jersey and its agencies and instrumentalities (county, municipal governments, etc.).
- d) Non-profit organizations operated solely for religious, charitable, scientific, literary, or educational purposes; for the prevention of cruelty to children or animals; or testing for public safety.