

SALEM COUNTY SALES TAX REDUCED RATE TAX FILERS

Certain sales made by businesses located in Salem County are taxable at the reduced rate of 3.3125%. The 3.3125% sales tax rate applies to retail sales of tangible personal property, except as otherwise noted. To qualify for the reduced rate, the sale must be made from a place of business regularly operated by the seller for the purpose of making retail sales at which items are regularly exhibited and offered for retail sale and which is not utilized primarily for the purpose of catalog or mail order sales. The merchandise must be ordered by the purchaser or picked up by the purchaser at the place of business in Salem County.

Examples of Tangible Personal Property ELIGIBLE for the 3.3125% Sales Tax Rate

Books and Stationery	Furniture and Carpeting
Appliances (radios, TV's)	Business Supplies and Equipment
Computer Hardware	Tobacco Products other than Cigarettes
Toys	Jewelry
Cosmetics and Toilet Goods	Luggage, Handbags, and Wallets
Lumber	Plumbing and Electrical Supplies

Examples of Sales INELIGIBLE for the 3.3125% Sales Tax Rate

Catalog or Mail Order Sales	Alcoholic Beverages
Sales of Services	Prepared Food, Meals, Beverages
Sales Made From Locations Outside of the County	Cigarettes
Charges for Room Occupancy	Motor Vehicles
Charges for Admission to Place of Amusement	Specified Digital Products
Parking, Garaging, or Storing a Motor Vehicle	Membership Fees for Health, Sporting and Shopping Clubs

For more information on filing Sales Tax/Salem County returns please contact the New Jersey Division of Taxation by calling the Division's Customer Service Center at (609) 292-6400.

<p>Taxpayers that collected more than \$30,000 in NJ sales and use tax during the preceding calendar year must file an on-line monthly remittance for the first and/or second month of the calendar quarter and make the required payment if the amount of tax due for that month exceeds \$500. EFT payers are not required to file monthly.</p> <p>Quarterly return must be filed on-line even if no tax is due; no sales were made; or payment was made by EFT.</p>			
Periods	Filing Dates Month	Monthly Remittance Due	Quarterly Return Due
1 ST Quarter	January February March	February 20 March 20	April 20
2nd Quarter	April May June	May 20 June 20	July 20
3rd Quarter	July August September	August 20 September 20	October 20
4th Quarter	October November December	November 20 December 20	January 20

SALEM COUNTY QUARTERLY RETURN WORKSHEET

DO NOT mail this worksheet – Keep it for your records

WORKSHEET MAY BE REPRODUCED

(Also available at: www.state.nj.us/treasury/taxation)

Quarterly Return Worksheet	1 st Quarter		2 nd Quarter	
	Column A Sales and Use Tax	Column B Sales Tax	Column A Sales and Use Tax	Column B Sales Tax
1. Gross Receipts from all sales (To nearest dollar)				
2. Less Deduction (To nearest dollar)				
3. Taxable Gross Receipts (Line 1 minus Line 2)				
4. Less Qualifying Reduced Rate Transactions				
5. Receipts Subject to Tax				
6. Tax Rate	0.06625	0.033125	0.06625	0.033125
7. Tax Calculated (Multiply Line 5 by Line 6)				
8. Combined Total Tax Calculated (Add Line 7 Column A and B)				
9. Sales Tax Collected				
10. Sales Tax Due (Greater of Line 8 or 9)				
11. Use Tax Due				
12. Total Tax Due (Add Line 10 and Line 11)				
13. Total Monthly Payments				
14. Quarterly Tax Due (Line 12 minus Line 13)				
15. Penalty and Interest				
16. Total Tax Due (Add Line 14 and Line 15)				

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Quarterly Return Worksheet	3 rd Quarter		4 th Quarter	
	Column A Sales and Use Tax	Column B Sales Tax	Column A Sales and Use Tax	Column B Sales Tax
1. Gross Receipts from all sales (To nearest dollar)				
2. Less Deduction (To nearest dollar)				
3. Taxable Gross Receipts (Line 1 minus Line 2)				
4. Less Qualifying Reduced Rate Transactions				
5. Receipts Subject to Tax				
6. Tax Rate	0.06625	0.033125	0.06625	0.033125
7. Tax Calculated (Multiply Line 5 by Line 6)				
8. Combined Total Tax Calculated (Add Line 7 Column A and B)				
9. Sales Tax Collected				
10. Sales Tax Due (Greater of Line 8 or 9)				
11. Use Tax Due				
12. Total Tax Due (Add Line 10 and Line 11)				
13. Total Monthly Payments				
14. Quarterly Tax Due (Line 12 minus Line 13)				
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16. Total Tax Due (Add Line 14 and Line 15)				