



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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Governor

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IMPORTANT NOTICE FOR FILERS OF RETURN FORM ST-350

Public Law 2006, Chapter 44, effective July 15, 2006, increased the Sales and Use Tax rate from 6% to 7%. Unaffected by the increase, is the Cape May County Tourism Sales Tax and Tourism Assessment rate of 2% and 1.85%, respectively.

Enclosed you will find a monthly return for July, 2006 and a transitional worksheet with instructions to be completed prior to preparing the ST-350 return.

As a business operating in New Jersey you are required to comply with these changes.

Sales Tax

For sales that occurred between July 1, 2006 and July 14, 2006, the tax rate of 6% is applied. The tax rate of 7% is applied for sales from July 15, 2006 through July 31, 2006. All other subsequent returns are subject to the 7% sales tax rate.

Cape May County Tourism Sales Tax and Tourism Assessment

The Cape May County Tourism Sales Tax and the Tourism Assessment are unaffected by the Sales Tax increase. They remain at 2% and 1.85%, respectively.

Worksheet

The enclosed worksheet should be used to record your gross receipts, deductions and amount of NJ State Sales Tax due **for the month of July, 2006 only**. Record the totals from each line in Column A-3 on the corresponding lines of the ST-350 return form. Completion of Column (B) of the ST-350 return form has not changed. After you have completed the return, mail the return with any payment to the address provided on the return.

DO NOT MAIL THIS WORKSHEET BACK TO THE DIVISION. You must retain this worksheet for at least four years in case of audit.

Future Returns

You are required to file all subsequent ST-350 returns with the new tax rate. Future returns will reflect the 7% sales tax.

You will receive new ST-350 returns containing the new 7% rate for return months August, 2006 through December, 2006.

For more information by **phone** call the Division of Taxation's Customer Service Center at **609-292-6400**. TTY Equipment users call **1-800-286-6613** (within NJ, NY, PA, DE, and MD) or **609-984-7300** (anywhere). **Online users** should visit the Division of Taxation Web site at www.state.nj.us/treasury/taxation or **E-mail** us at nj.taxation@treas.state.nj.us. If you wish to **write** to the Division send your inquiry to New Jersey Division of Taxation, Information and Publications Branch, PO Box 281, Trenton, NJ 08695-0281.