Motor Vehicle Rental Tax Return

VEH-100 form

Instructions

Complete as follows:

Line 1 – Quarterly Gross Receipts

Report all receipts for the quarter. There are no deductions allowed.

Line 2 – Penalties and Interests

Line 3 – Quarterly Motor Vehicle Rental Tax Due

Multiply Line 1 by 5%, and add line 2

Signature – Tax preparer signature, Title, Date

Please complete all relevant fields (i.e. E-mail address, Phone Number and Fax)

Ordinance No. 4066 in respect to Section 5. “In addition to the payment of said taxes, the person or entity providing the rental service(s) to the customer must also provide the relevant Sales Tax Reports used to calculate, verify and support the taxes submitted.” Please include State of NJ Department of the Treasury Division of Taxation Filing Sales and Use Tax Returns/Remittance Statements (Forms ST-50). If relevant sales tax reports are not included with the VEH-100, your Motor Vehicle License to operate may be suspended or revoked.

Mail Payment as follows:

Enclosed please find four City of Elizabeth Motor Vehicle Rental Tax Returns (VEH-100 form) with self-addressed City of Elizabeth envelopes for the calendar year.

<table>
<thead>
<tr>
<th>Period Covered</th>
<th>Tax Return Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1st through March 31st</td>
<td>May 1st</td>
</tr>
<tr>
<td>April 1st through June 30th</td>
<td>August 1st</td>
</tr>
<tr>
<td>July 1st through September 30th</td>
<td>November 1st</td>
</tr>
<tr>
<td>October 1st through December 31st</td>
<td>February 1st</td>
</tr>
</tbody>
</table>

Please be aware of the following as it relates to late payments:

Ordinance No. 4066, Section 8: If for any reason the tax is not paid on the date due, interest at a rate of twelve percent (12%) per annum on the amount of the tax due and an additional penalty of one half of one percent (1/2 of 1%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added and collected.