



CITY OF ELIZABETH NEW JERSEY

Parking Tax Return

PARK-100

Instructions

City of Elizabeth
Parking Tax
Tax Collector's Office
50 Winfield Scott Plaza
Elizabeth, NJ 07201

Parking Tax Return

PARK-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 Parking Tax Due

Multiply Line 1 by 15%, 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. 3956 in respect to Section 4. “In addition to the payment of said taxes, the person or entity providing parking services 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). Failure to supply a relevant Sales Tax Report with the PARK -100 form and payment may result in your Open Air Parking permit being suspended or revoked.

Mail with Payment as follows:

Enclosed please find four City of Elizabeth Parking Tax Returns (PARK-100 form) with self-addressed City of Elizabeth envelopes for the fiscal year.

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

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

Ordinance No. 3956, Section 7: 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.