



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

JON S. CORZINE
Governor

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State Treasurer

IMPORTANT NOTICE FOR FILERS OF RETURN FORM UZ-50

Public Law 2006, Chapter 44, effective July 15, 2006, increased the Sales and Use Tax rate from 6% to 7% and the Urban Enterprise Zone reduced rate from 3% to 3.5%.

Enclosed you will find a monthly return for July, 2006 and a transitional worksheet with instructions to be completed prior to preparing the UZ-50 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.

Zone or District Tax

For sales that occurred between July 1, 2006 and July 14, 2006, the zone or district tax of 3% is applied. The tax rate of 3.5% is applied for sales from July 15, 2006 through July 31, 2006. All other subsequent returns are subject to the 3.5% zone or district tax.

Worksheet

The enclosed worksheet should be used to record your gross receipts, deductions and amount of sales and zone or district tax due **for the month of July, 2006 only**. Record the totals from each line in Column A-3 and Column B-3 on the corresponding lines of your UZ-50 return form. 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 UZ-50 returns with the new tax rates. Future returns will reflect the 7% sales tax and the 3.5% zone or district tax.

You will receive new UZ-50 returns containing the new rates 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.

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.