

STATE OF NEW JERSEY
DIVISION OF TAXATION

**APPLICATION FOR REDUCED SALES TAX COLLECTIONS
UNDER THE URBAN ENTERPRISE ZONES ACT
(N.J.S.A. 52:27H-60 ET SEQ.)**

All businesses qualified under the Urban Enterprise Zone Act, must complete this form.

1. Tax I.D.#	Division Use Only	
2. Name of Owner (Individual, Partnership or Corporate Name)		
Trade Name (if any)		
UEZ Business Address		
City	State	Zip Code
3. Mailing Address (if different)	4. Telephone Number	
City	State	Zip Code
5. Person to Contact		
6. Principal Product or Service		
7. At the "qualifying" location in the enterprise zone, do you want to participate in the reduced sales tax collection program? <input type="checkbox"/> Yes <input type="checkbox"/> No (If no, go to question 10)		
8. At your "qualifying" location in the enterprise zone, do you have a retail store or area where you regularly: (1) make retail sales of tangible personal property, (2) exhibit such items for sale and , (3) have an inventory of such items for sale? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, your business cannot be certified for the reduced sales tax rate benefit.		
9. At your "qualifying" point of contact in the enterprise zone, is your business 100% a catalog, mail, telephone or "FAX" order business? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, your business cannot be certified for the reduced sales tax benefit.		
10. Carefully review the list below of sales that are not eligible for the reduced sales tax benefit. These sales transactions MUST be taxed at the Sales Tax rate of 6%. <ul style="list-style-type: none"> • Sales of services (see N.J.S.A. 54:32B-3(b)) • Sales of motor vehicles • Sales of prepared food, meals and beverages (see N.J.S.A. 54:32B-c(c)) • Sales of alcoholic beverages • Sales of cigarettes • Sales made from locations outside of the Enterprise Zone • Charges for room occupancy, admissions and amusements (see N.J.S.A. 54:32B(d) and (e)) • Sales of machinery apparatus or equipment or other tangible personal property not qualified for exemption from sales tax under N.J.S.A. 54:32B-8.13(a) and purchase for use in manufacturing, processing, assembling, or refining tangible personal property by the purchaser must be taxed at 6%. 		
11. I certify that all the information on this application is true and complete.		
Signature of Owner, Partner or Officer	Title	Date

Note: This application should accompany your UEZ Application.
SEE INSTRUCTIONS ON REVERSE SIDE

**PLEASE READ THESE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM. PRINT OR TYPE ALL INFORMATION.
FAILURE TO PROPERLY COMPLETE THE ENTIRE APPLICATION WILL HINDER YOUR QUALIFICATION FOR THIS SALES TAX BENEFIT.**

INSTRUCTIONS

Application For Reduced Sales Tax Collections Under The Urban Enterprise Zones Act

General Instructions

This application (UZ-1) must accompany your original application for the Urban Enterprise Program. All businesses must complete this form and present it to the coordinator in the qualified zone. The purpose of this application is to determine whether or not your business qualifies for and would benefit from collecting Sales Tax at the reduced rate under the Urban Enterprise Zones Act.

The reduced rate of sales tax applies only with respect to retail sales of tangible personal property made within the zone. The sale categories listed in Item 10, on the front of this application do not qualify for reduced rate collections.

If your zone business is certified for reduced rate collection you will be required to report and remit the tax collected on a monthly basis. All sales made from your zone business location must be accounted for according to the rate of tax which applies to those sales, 6% or 3% respectively. In addition, a Combined State Sales and Use Tax/Urban Enterprise Zones Sales Tax Monthly Return (UZ-50) must be filed for each zone location. Certified vendors cannot file the Standard Sales and Use Tax Returns (ST-50/51).

The following instructions refer to the numbered entry items on the application. If you should have any questions concerning this application or instructions contact the Division of Revenue at 609-984-6150.

Specific Instructions

- ITEM 1** Enter your tax identification number or your New Jersey Sales Tax Registration Number.
- ITEM 2** Enter the name of the owner(s), and Trade Name as registered with the Division of Taxation and the address at which the Urban Enterprise is business located.
- ITEM 3** Enter the mailing address, if different from the business location, in which correspondence is to be sent.
- ITEM 4** Enter the business location's telephone number.
- ITEM 5** Enter the name of person with whom you wish the Division of Revenue to communicate.
- ITEM 6** Enter the "Principal Product or Service" in which your business is engaged.
- ITEM 7** If you do not want to participate in the reduced sales tax collection program answer no and sign box 11. You will then be expected to collect the 6% sales tax rate. If you answer yes, please continue to complete items 8 through 11.
- ITEM 8** You should answer "no", for example, if you sell only meals, sandwiches or other prepared foods or beverages, services, rooms or admissions, or if you sell only for resale. (Note: If you answer incorrectly and, after receiving your UZ-2 certificate, you collect only 3% sales tax, you will be liable for the other 3% sales tax plus penalties and interest.)
- ITEM 9** Answer "yes" if gross receipts from all retail sales from the "qualified business" location in the enterprise zone are transacted by mail, telephone or electronically, without the customer coming to the location in the zone to pick up the order. (Note: Items ordered by mail, telephone, etc., and delivered without the customer coming to your "zone" location are ineligible for reduced sales tax.)
- ITEM 10** If a "qualified business" is predominantly engaged in sales transactions that are ineligible for reduced sales tax (or that are not subject to sales tax), you may not want the reduced sales tax certificate. The separate accounting and monthly filing requirements may not warrant your participation as a reduced rate vendor. If you do not wish to participate, answer "no" to question 7. Your business will be qualified for all the other benefits of the program.
- ITEM 11** The application must be signed by the owner if a sole proprietorship, by a partner if a partnership, or in the case of a corporation, by the secretary, treasurer, comptroller or other duly authorized officer.