



# 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.

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

#### **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.