



CITY OF ELIZABETH NEW JERSEY

Motor Vehicle Tax Return

VEH-100

Instructions

Tax Collector
City of Elizabeth
50 Winfield Scott Plaza
Elizabeth, NJ 07201

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.

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

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.