



**CITY OF LAKEWOOD  
REVENUE DIVISION**

**SALES AND USE TAX RETURN INSTRUCTIONS  
BELMAR**

<b>LINE 1</b>	Record all sales, both taxable and nontaxable, for the period covered including:  <ul style="list-style-type: none"> <li>• Retail and wholesale sales</li> <li>• Services and labor rendered</li> <li>• Rental and lease receipts</li> <li>• Public Improvement Fees collected</li> </ul> <p>The sales tax return must be consistently filed on either a cash or accrual basis.</p>	<b>LINE 5A</b>	Multiply LINE 3L - (total city net taxable sales and service shipped outside of Belmar but within Lakewood) by 3%.
		<b>LINE 5B</b>	Multiply the room rental receipts included in Gross Sales and Service (Line 1) by 3%.
		<b>LINE 5C</b>	Multiply LINE 3J - (grocery food items shipped out of Belmar but within Lakewood) by 2%.
		<b>LINE 5D</b>	Multiply LINE 4 - (total city net taxable sales and service) by 1%.
		<b>LINE 6</b>	Report tax collected in excess of the appropriate combined sales tax rate
		<b>LINE 7</b>	Add Lines 5A, 5B, 5C 5D and 6
<b>LINE 2A</b>	Report the bad debts collected in this reporting period that were deducted in any previous reporting period.	<b>LINE 8</b>	blank line
<b>LINE 2B</b>	Add lines 1 and 2A	<b>LINE 9</b>	blank line
<b>LINE 3A</b>	Deduct all services that are nontaxable (e.g. labor and professional fees, if separately stated on the invoice). Do not deduct fabrication labor, which is taxable.	<b>LINE 10</b>	Use tax is due for items that are purchased or leased for the businesses' own use and on which no city sales tax has been paid and no tax exemption exists. Transfer the total purchase price or lease amount from Schedule B (on the bottom of the return) and multiply by 3%.
<b>LINE 3B</b>	Deduct sales made to other <b>licensed</b> retailers who purchased your merchandise for the purpose of resale to the consumer.		
<b>LINE 3C</b>	Deduct all sales delivered or mailed to a purchaser outside the city limits of Lakewood.	<b>LINE 11</b>	Add Lines 7 and 10
<b>LINE 3D</b>	Deduct uncollected sales that were reported as taxable sales in a previous period. The sales must be "written off" and deemed uncollectible. If bad checks are deducted, only the portion of the returned check attributable to the purchase of taxable goods can be deducted.	<b>LINE 12</b>	If your return is postmarked after the due date, add a 10% penalty of Line 11 and the appropriate interest rate 1.1% for 2005 & 1.25% for 2006 per month of Line 11.
<b>LINE 3E</b>	Deduct the value given for goods traded in that will be resold in the usual course of your business.	<b>LINE 13</b>	Add Lines 11 & 12
<b>LINE 3F</b>	Deduct all sales of gasoline and cigarettes.	<b>LINE 14</b>	Add or deduct any under or overpayment from previous periods on Line 14A or 14B. Please attach the "Estimate of Tax Due/Adjustment" showing the amount due or credit allowed.
<b>LINE 3G</b>	Deduct all sales to <b>qualified</b> exempt organizations. Documents that support the exemption must be kept on file.	<b>LINE 15</b>	Add Lines 13 and 14 A & B. Make check or money order payable to the City of Lakewood.
<b>LINE 3H</b>	Deduct the sales that were returned by the purchaser and were reported as taxable sales in a previous reporting period.	<p><b>NOTE - A sales and use tax return must always be filed for each reporting period, even when there is no tax due. Sales tax information is reported on Lines 1 through 7; use tax information is reported on Line 10 and Schedule B.</b></p>	
<b>LINE 3I</b>	Deduct all qualifying sales of prescription drugs and prosthetic devices.		
<b>LINE 3J</b>	Deduct any grocery food sales shipped out of Belmar but within Lakewood.		
<b>LINE 3K</b>	Deduct any Public Improvement fees that are not subject to sales tax.		
<b>LINE 3L</b>	List sales shipped out of Belmar but within Lakewood		
<b>LINE 3M</b>	List any other deductions not listed above		
<b>LINE 3</b>	Add Lines 3A through 3M		
<b>NOTE: ALL DEDUCTIONS MUST BE PROPERLY DOCUMENTED OR THEY MAY BE DISALLOWED.</b>			
<b>LINE 4</b>	Subtract Line 3 (TOTAL DEDUCTIONS) from 2B		