



STATE OF NEW JERSEY  
DIVISION OF TAXATION

SALES TAX COLLECTION SCHEDULE  
RATE 6.625% EFFECTIVE JANUARY 1, 2018

| Amount of Sale   | Tax to be Collected | Amount of Sale   | Tax to be Collected |
|------------------|---------------------|------------------|---------------------|
| \$0.01 to \$0.07 | None                | \$5.82 to \$5.96 | .39                 |
| 0.08 to 0.22     | \$.001              | 5.97 to 6.11     | .40                 |
| 0.23 to 0.37     | .02                 | 6.12 to 6.26     | .41                 |
| 0.38 to 0.52     | .03                 | 6.27 to 6.41     | .42                 |
| 0.53 to 0.67     | .04                 | 6.42 to 6.56     | .43                 |
| 0.68 to 0.83     | .05                 | 6.57 to 6.71     | .44                 |
| 0.84 to 0.98     | .06                 | 6.72 to 6.86     | .45                 |
| 0.99 to 1.13     | .07                 | 6.87 to 7.01     | .46                 |
| 1.14 to 1.28     | .08                 | 7.02 to 7.16     | .47                 |
| 1.29 to 1.43     | .09                 | 7.17 to 7.32     | .48                 |
| 1.44 to 1.58     | .10                 | 7.33 to 7.47     | .49                 |
| 1.59 to 1.73     | .11                 | 7.48 to 7.62     | .50                 |
| 1.74 to 1.88     | .12                 | 7.63 to 7.77     | .51                 |
| 1.89 to 2.03     | .13                 | 7.78 to 7.92     | .52                 |
| 2.04 to 2.18     | .14                 | 7.93 to 8.07     | .53                 |
| 2.19 to 2.33     | .15                 | 8.08 to 8.22     | .54                 |
| 2.34 to 2.49     | .16                 | 8.23 to 8.37     | .55                 |
| 2.50 to 2.64     | .17                 | 8.38 to 8.52     | .56                 |
| 2.65 to 2.79     | .18                 | 8.53 to 8.67     | .57                 |
| 2.80 to 2.94     | .19                 | 8.68 to 8.83     | .58                 |
| 2.95 to 3.09     | .20                 | 8.84 to 8.98     | .59                 |
| 3.10 to 3.24     | .21                 | 8.99 to 9.13     | .60                 |
| 3.25 to 3.39     | .22                 | 9.14 to 9.28     | .61                 |
| 3.40 to 3.54     | .23                 | 9.29 to 9.43     | .62                 |
| 3.55 to 3.69     | .24                 | 9.44 to 9.58     | .63                 |
| 3.70 to 3.84     | .25                 | 9.59 to 9.73     | .64                 |
| 3.85 to 3.99     | .26                 | 9.74 to 9.88     | .65                 |
| 4.00 to 4.15     | .27                 | 9.89 to 10.00    | .66                 |
| 4.16 to 4.30     | .28                 | Over \$10        | .66*                |
| 4.31 to 4.45     | .29                 | Over \$20        | 1.33*               |
| 4.46 to 4.60     | .30                 | Over \$30        | 1.99*               |
| 4.61 to 4.75     | .31                 | Over \$40        | 2.65*               |
| 4.76 to 4.90     | .32                 | Over \$50        | 3.31*               |
| 4.91 to 5.05     | .33                 | Over \$60        | 3.98*               |
| 5.06 to 5.20     | .34                 | Over \$70        | 4.64*               |
| 5.21 to 5.35     | .35                 | Over \$80        | 5.30*               |
| 5.36 to 5.50     | .36                 | Over \$90        | 5.96*               |
| 5.51 to 5.66     | .37                 | Over \$100       | 6.63*               |
| 5.67 to 5.81     | .38                 | Over \$200       | 13.25*              |

\* On amounts above \$10, the tax shall be \$.06625 on each full dollar of the amount of sale, plus the tax on each part of a dollar in excess of a full dollar in accordance with the above formula.

ST-75 (1-18)

**NOTICE:** The enclosed N.J. State Sales Tax Certificate of Authority (CA-1) is a permit to:

- Collect N.J. State Sales Tax
- Issue N.J. Resale Certificates (ST-3)
- Issue N.J. Exempt Use Certificates (ST-4)

The Resale and Exempt Use Certificates can be found at: <http://www.nj.gov/treasury/taxation/prntsale.shtml>

You must have a valid N.J. Sales Tax Certificate to collect Sales Tax or issue certificates.

If you are not subject to collect N.J. Sales Tax but need to issue Resale or Exempt Use Certificates, you can request to be placed on a "Non-reporting Basis." To be placed on a "Non-reporting Basis" you must complete Form ST-6205. This form can be obtained by downloading it at:

[http://www.nj.gov/treasury/taxation/pdf/other\\_forms/sales/c6205st.pdf](http://www.nj.gov/treasury/taxation/pdf/other_forms/sales/c6205st.pdf) or by calling (609) 292-9292.

This Certificate of Authority (CA-1) must be displayed at your place of business.

STATE OF NEW JERSEY  
**Certificate of Authority**

DIVISION OF TAXATION  
TRENTON, NJ 08695

The person, partnership or corporation named below is hereby authorized to collect:

**NEW JERSEY SALES AND USE TAX**

pursuant to **N.J.S.A. 54:32B-1 ET SEQ.**

This authorization is good ONLY for the named person at the location specified herein.

This authorization is null and void if there is any change in ownership or address.

John J. Ficarra

Acting Director, Division of Taxation

JOSEPH A CALABRESE  
880 BANGERT BLVD  
BERKELEY TOWNSHIP, NJ  
08757

Tax Registration No: XXX-XXX-859/000

Tax Effective Date: 10/1/2023

Document Locator No: N0000747279

Date Issued: 1/10/2023

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.