



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 264
TRENTON NJ 08695-0264
September 2010

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

ANDREW P. SIDAMON-ERISTOFF
State Treasurer

**Important Information for All New York State-based Participants in the
New Jersey/New York State Simplified Sales and Use Tax Reporting Program**

The 1986 *Reciprocal Agreement between the State of New Jersey and the State of New York providing Cooperative Tax Administration* ("Reciprocal Agreement") is ending. As a result, *Schedule NJ for New York Vendors to Report New Jersey Sales Tax (NYS ST-100.4, ST-809.4, ST-810.4 and ST-101.4)*, will no longer be used to report New Jersey sales and use taxes.

For New York State-based **monthly filers**, the last sales tax return filed under this agreement will be Form ST-810.4 for the period ending **November 30, 2010**. **The first New Jersey sales and use tax return for New York State-based monthly filers will be the return filed for the month of December 2010 and is due on January 20, 2011.**

For New York State-based **quarterly filers**, the last sales tax return filed under this agreement will be Form ST-100.4 for the period ending **November 30, 2010**. **The first New Jersey sales and use tax return for New York State-based quarterly filers will be the return filed for the partial quarterly period ending December 31, 2010, and is due on January 20, 2011.**

For New York State-based **annual filers**, the last sales tax return filed under this agreement will be Form ST-101.4 for the period ending **February 28, 2011**. **This return will only include New Jersey sales tax collected through December 31, 2010. The first New Jersey sales and use tax return for New York State-based annual filers will include taxable activity for New Jersey for the period of January 1, 2011, through March 31, 2011, and is due on April 20, 2011.**

New Jersey Sales Tax returns are ST-50/51. Returns (ST-50) are filed quarterly and vendors are required to remit monthly payments (ST-51) if the business collected more than \$30,000 in sales and use tax in the preceding calendar year. New Jersey does not have annual filers. All filing and payments are done online or over the telephone.

Questions regarding the New York tax returns can be directed to New York at (518) 485-2889 or questions regarding the New Jersey tax returns can be directed to New Jersey at (609) 943-5000 or (609) 633-8828.

New Jersey Sales Tax Registration:

Your current New Jersey *Certificate of Authority* will remain valid for your continued registration as a New Jersey sales tax vendor. You are required to remain registered as a vendor for New Jersey sales tax purposes as long as you do any of the following:

- maintain a place of business (e.g. store, salesroom, sample room, showroom, distribution center, warehouse, service center, factory, credit and collection office, administration office or research facility) in the state;
- have property (real or personal) in the state;
- solicit sales in this state through salesmen, employees, independent contractors, agents, or representatives;
- have other employees or representatives conducting business activities in this state (e.g., installers or servicemen);
- deliver tangible personal property or services in the state in your own vehicles;
- or you engage in any activities that constitutes nexus with the State of New Jersey

If you are no longer in business or you are no longer required to remain registered as described above, and you wish to cancel your New Jersey sales tax registration, please refer to publication ANJ-13, which is available on our website at: <http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj13.pdf>

Please note: The New Jersey Division of Taxation will be contacting New York State-based vendors with additional information on filing and reporting New Jersey sales and use taxes.