

STATE OF NEW JERSEY
DIVISION OF REVENUE AND ENTERPRISE SERVICES
REQUEST TO BE PLACED ON A NON-REPORTING
BASIS FOR SALES AND USE TAX

I hereby request to be relieved of the obligation to file New Jersey Sales and Use Tax Returns (ST-50/51) for the following reason (check one):

- The business does not make any sales of tangible personal property, specified digital products, or services subject to sales tax, and has not had a use tax liability averaging over \$2,000 during the past three years;
(**Note:** Businesses whose annual use tax liability exceeded \$2,000 for three previous years must be on a reporting basis for Sales and Use Tax. Businesses with no taxable sales, who did not have a use tax liability exceeding that threshold, may report their use tax liability on an annual ST-18B.)
- The business qualifies as a remote seller and all sales are made through a marketplace facilitator.
- The business is a remote seller engaged in making only exempt or otherwise nontaxable sales.

I understand that if I engage in any activity that requires the collection or remittance of Sales and Use Tax, I must notify the Division of Revenue and Enterprise Services immediately. I also certify that I have read the notice on the bottom of this form and I am aware that if any statement on this request is fraudulent, I may be subject to fine or imprisonment or both.

Complete all information below.

<ul style="list-style-type: none"> • <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> - <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> - <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> / <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> State Taxpayer Identification Number • _____ Taxpayer's Name • _____ Trade Name (if registered) • <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/> Street Address • <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/> City 	<ul style="list-style-type: none"> • <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> - <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> - <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> Business Telephone Number • _____ Type of Business • _____ Principal Product/Service • <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/> State • <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> - <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> Zip Code (give 9 digit postal code)
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Check this box if reporting new address

Authorized Signature

Title

Date

Send completed form to Division of Revenue and Enterprise Services at the address shown above.

NOTICE

The falsification of any statement on this request, the failure to file required returns, and the failure to remit taxes due, with the intent to defraud the State or avoid payment of tax, are third-degree crimes, in violation of N.J.S.A. 54:52-10, 54:52-8, or 54:52-9, respectively, and are subject to punishment pursuant to the provisions of Title 2C of the New Jersey statutes.

FOR OFFICIAL USE ONLY

APPROVED

DENIED

FURTHER INQUIRY REQUIRED

Agent/Employee

Location

Date