



Filing Sales and Use Tax Returns (Forms ST-50/ST-51)

Tax Topic Bulletin S&U-7

Introduction

This bulletin explains how and when to file the New Jersey [Sales and Use Tax returns](#) used by most businesses (Forms ST-51 and ST-50), and the Annual Business Use Tax Return (Form ST-18B) used by certain qualifying “nonsellers.”

The quarterly returns and monthly remittance statements must be filed either online or by phone through the Sales and Use Tax EZ File Systems. Any Sales and Use Tax payments must also be made electronically.

This document is designed to provide guidance to taxpayers and is accurate as of the date issued. Subsequent changes in tax law or its interpretation may affect the accuracy of this publication.

Important

- A new law reduced the New Jersey Sales and Use Tax rate from 7% to 6.875% on January 1, 2017. The law requires a reduction to 6.625% on January 1, 2018. Additional information about the rate change is available [online](#). **The examples in this publication use the 2017 rate.**
- P.L. 2015, c.170, amended the Sales and Use Tax Act to provide a 50% Sales and Use Tax exemption on the sale, lease, or rental of new and used boats or other vessels and to cap the amount of Sales and Use Tax due on a transaction at \$20,000. Additional information on the [taxability of boats](#) is available on the Division’s website.

General Information

Retail sales of most property (including digital products) and certain services sold within New Jersey are subject to State Sales Tax. (See Tax Topic Bulletin [S&U-4](#), *New Jersey Sales Tax Guide*, for information on the taxability of products and services.)

Use Tax is due when a buyer purchases taxable property and/or services to be used in New Jersey, and the seller either does not collect New Jersey Sales Tax or collects tax at a rate lower than New Jersey’s Sales Tax rate. The Use Tax rate is the same as the Sales Tax rate. For more information, see publication [ANJ-7](#), *Use Tax in New Jersey*.

Sales and Use Tax (Forms ST-50/ST-51)

Every entity registered in New Jersey to collect Sales Tax or to remit Use Tax must file Sales and Use Tax returns (and remittance statements, if applicable) on a regular basis. The

amount of tax due for each filing period must be remitted to the State on or before the date on which the filing is due.

Quarterly returns and monthly remittance statements must be filed online or by phone through the New Jersey Sales and Use Tax EZ File Systems (see [page 4](#)). Payments must also be made electronically by electronic check (e-check), electronic funds transfer (EFT), or credit card. Worksheets and instructions for filing the ST-50/ST-51 by phone are sent to businesses when they first register for Sales and Use Tax purposes.

Boat and Vessel Sellers (Form ST-50B). Businesses that sell new or used boats or other vessels (including motorboats, sailboats, yachts, and cruisers) that are eligible for the partial Sales and Use Tax exemption and the Sales Tax cap, cannot use the Sales and Use Tax EZ Telefile System. These businesses must file all quarterly returns (ST-50B) and monthly remittance statements (ST-51) online, even if the business made no sales that were eligible for the reduced Sales Tax rate or the Sales Tax cap for a particular period. Filing instructions are available in the help screen of the online filing application.

Other Sales and Use Tax Returns

Businesses reporting Sales and Use Tax using one of the returns listed below do not file the ST-50:

- Combined Atlantic City Luxury Tax/State Sales Tax (Form ST-250);
- Cape May County Tourism Sales Tax (Form ST-350/ST-350B);
- Sales and Use Tax – Salem County (Form ST-450/ST-450B/ST-451);
- Combined State Sales and Use Tax/Urban Enterprise Zone Sales Tax (Form UZ-50/UZ-50B);
- Sales and Use Tax Energy Return (Form ST-50EN) for vendors of energy (electricity and natural gas and utility service);
- Annual Business Use Tax Return (Form ST-18B) (For more details, see [page 9](#)).

Filing Monthly Remittance Statements (ST-51) and Quarterly Returns (ST-50)

1st and 2nd Months of Each Quarter

Sellers that collected more than \$30,000 in New Jersey Sales and Use Tax during the preceding calendar year must file a monthly remittance statement (ST-51) for the first and/or second month of each calendar quarter (January, February, April, May, July, August, October, and November) and make the required payment if the amount of tax due for that month is more than \$500. If a seller collected \$30,000 or less in New Jersey Sales and Use

Tax during the preceding calendar year, a monthly remittance statement is not required regardless of the amount of tax due for that particular month.

When a monthly remittance is not required for the first or second month of the quarter, any amount due for that month can be remitted with the next quarterly return. Amounts remitted for the first or second month of the quarter must be included on the Total Monthly Payments Previously Made line of the quarterly return. Because businesses are not required to file Form ST-51 for periods in which \$500 or less is due, there is no provision for a "zero" monthly filing. However, a quarterly return must be filed even if no tax is due and no sales were made for that particular quarter. (See [3rd Month of Each Quarter](#).)

For more information, see [Completing Monthly Remittance Statements \(Form ST-51\)](#).

3rd Month of Each Quarter

Every three months (March, June, September, and December), all businesses that are on a reporting basis for Sales and Use Tax purposes are required to report the total amount of quarterly receipts and tax due on a quarterly return (ST-50). A quarterly return must be filed whether or not there is any tax due or any sales were made for that particular quarter. The total amount of any quarterly Sales and Use Tax due (after taking credit for monthly payment(s) for the quarter) must be remitted electronically by the due date of the return.

Due Dates for Forms ST-50/ST-51

Both quarterly returns and monthly remittance statements are due by the 20th day of the month following the period covered by the filing. For example, if a monthly remittance statement (ST-51) is required for the month of November, it must be filed no later than December 20, and a quarterly return (ST-50) for the fourth quarter (ending December 31) must be filed by January 20. If the due date falls on a Saturday, Sunday, or legal holiday, the filing is due on the next business day. Quarterly returns and monthly remittance statements transmitted by 11:59 p.m. on the due date will be considered timely.

Nonreporting Businesses

When a business that is registered to collect Sales Tax and/or remit Use Tax finds that it is not required to do so (e.g., the business sells only nontaxable items or items for resale, and also does not incur any Use Tax liability on its own taxable purchases), the business may file a Request To Be Placed On A Non-Reporting Basis ([Form C-6205-ST](#)).

NOTE: All requests to be placed on a nonreporting basis must be signed by an officer of the corporation or the owner (sole proprietor or any partner) of the business. Once you receive notification that you have been placed on a nonreporting basis, you are no longer required to file Sales and Use Tax forms unless you incur a Sales and/or Use Tax liability.

Sales and Use Tax EZ File Systems

Online. You may file Sales and Use Tax Returns and Remittance Statements (Forms ST-50/51) on the Division of Taxation's [website](#). Choose the "Businesses" tab in the center column, select "File Business Taxes/Fees," and then choose "Sales and Use Tax" to access the link to the online filing application.

To use this service, you must enter your New Jersey taxpayer identification number *and* either your 4-digit Sales Tax PIN (Personal Identification Number) or your registered business name. If you use your business name, you will not be able to view any quarterly returns, monthly remittance statements, or payments previously submitted or to make a payment using EFT.

Phone. Most businesses also can file Sales and Use Tax forms by phone. Simply complete the appropriate EZ Telefile [worksheet](#), call the Business Paperless Telefiling System at 609-341-4800, select the Sales and Use Tax EZ File System, and enter the information from your worksheet using your touch-tone telephone keypad.

Completing Monthly Remittance Statements (Form ST-51)

If you are required to file a monthly remittance statement for a particular month, report only the Sales and Use Tax due for that month. The amount of *Sales Tax* due is the larger of:

- Total taxable receipts for the month (gross receipts minus exempt sales) multiplied by the Sales Tax rate (do not include amounts collected for Sales Tax), **or**
- Actual amount of Sales Tax collected for the month.

Add to the amount of Sales Tax any *Use Tax* that is due and report the total on the monthly remittance statement as "Tax Due" if you are filing online or "Amount of Tax Due" if you are filing by phone.

If you are filing your monthly remittance statement by phone, you also will be able to enter the amount of any penalty and interest charges incurred for late payment and/or late filing. (See [Penalties, Interest, and Collection Fees](#).) If you are unable to determine this amount, the State will calculate the penalties and interest and send you a bill.

Example

The Valley Auto Rental Agency, Inc., collected \$35,000 in Sales and Use Tax during the preceding calendar year. Therefore, this seller is required to file a monthly remittance statement every month this year (January, February, April, May, July, August, October, and November) if the amount of tax due for that month is more than \$500. For instance, if Valley collected only \$152 in Sales and Use Tax in the month of January, it is not required to file a monthly remittance statement. In the month of May, Valley collected \$683 in Sales and Use Tax. Valley is required to remit the \$683 by June 20.

Remember: When a seller is not required to file a monthly remittance statement, the amount due for that month may be remitted with the next quarterly return.

Completing Quarterly Returns (Form ST-50)

Gross Receipts. Report the total gross receipts (to the nearest dollar) from all transactions, including exempt transactions, that occurred during the three-month reporting period covered by the return. Do not include in gross receipts any amounts collected as Sales Tax. Gross receipts must be reported on an accrual basis, not as collections are made. (See [Accrual Method of Accounting](#).)

Receipts from lease transactions must also be included. For additional information, see the [Notice Regarding Leases and Rentals of Tangible Personal Property](#) and Tax Topic Bulletin [S&U-12, Leases and Rentals](#).

Deductions. You can deduct the amount of all sales (to the nearest dollar) that are not taxable under New Jersey law. This includes out-of-state sales, sales for which an exemption certificate that is valid in New Jersey was accepted in lieu of tax, and returns of property that were sold during the same quarter.

For more information on gross receipts and deductions, see the [instructions](#) for the New Jersey Sales and Use Tax EZ Telefile (Phone) System.

Sales Tax Collected. Report the total amount of Sales Tax that was actually collected for the quarter.

Use Tax Due. Report the total amount of Use Tax due for taxable tangible personal property, specified digital products, or taxable services used during the quarter on which no Sales Tax was paid. Do not include any tax due on lease transactions.

Total Monthly Payments. If you have already paid part of your quarterly liability with your monthly remittance statement for the first and/or second month of the quarter, take credit for these payments on your quarterly return.

Quarterly Amount Due. The EZ File system will calculate the Sales and Use Tax balance due for the quarter. If your total monthly payments were more than the total tax due, you may be eligible for a refund. (To get a refund you must file a Claim for Refund, [Form A-3730](#).)

Penalty and Interest. Calculate any penalty and interest charges incurred for late payment and/or late filing. (See [Penalties, Interest, and Collection Fees](#).) If you are unable to determine this amount, enter "0." The State will calculate the penalties and interest and send you a bill.

Total Amount Due (Adjusted Amount Due). The EZ File system will calculate the total amount due for the quarter. If you have a balance due, you can pay by e-check, EFT, or credit

card. (See [How to Pay](#).) You do not have to make your payment on the same day that you file; however, you must pay by the due date to avoid penalty and interest charges.

Online Filing Worksheet Line-by-Line Instructions

Line 1 – Total Gross Receipts From All Sales. Enter gross receipts for the quarter to the nearest dollar.

Line 2 – Receipts Not Subject to Sales Tax. Enter the amount of all sales (to the nearest dollar) reported on Line 1 that are exempt from Sales and Use Tax under New Jersey law.

Line 3 – Receipts Subject to Sales Tax. The system will calculate the receipts subject to Sales Tax by subtracting Line 2 from Line 1.

Line 4 – Sales Tax Calculated. The system will calculate the Sales Tax by multiplying Line 3 by the Sales Tax rate.

Line 5 – Sales Tax Collected. Enter the amount of Sales Tax actually collected for the quarter.

Line 6 – Sales Tax Due. The system will determine the Sales Tax due, which is the greater of Line 4 or Line 5.

Line 7 – Use Tax Due. Enter the total Use Tax due for the quarter.

Line 8 – Total Tax Due. The system will calculate the total tax due by adding Line 6 and Line 7.

Line 9 – Total Monthly Payments Previously Made. Enter the total of any payments already made for the first and/or second month(s) of the quarter.

Line 10 – Quarterly Amount Due. The system will calculate the quarterly amount due by subtracting Line 9 from Line 8.

Line 11 – Penalty and Interest. Enter the amount of penalty and interest charges, if any.

Line 12 – Adjusted Amount Due. The system will calculate the total amount due by adding Line 10 and Line 11.

Phone Filing Worksheet Line-by-Line Instructions

Line 1 – Period Covered by Return. Indicate the calendar quarter covered by the return and the year in which the quarter fell unless the information is preprinted on the worksheet.

Line 2 – Gross Receipts for Quarter. Enter gross receipts (the total from all sales) for the quarter to the nearest dollar.

Line 3 – Deductions. Enter deductions for the quarter to the nearest dollar. (Deductions are receipts, which were included on Line 2, that were not subject to Sales Tax.)

Line 4 – Amount of Tax Collected. Enter the amount of Sales Tax actually collected for the quarter.

Line 5 – Sales Tax Due. The system will calculate the Sales Tax due and provide the amount to you. (The amount of Sales Tax due may be greater than the amount collected.)

Line 6 – Use Tax Due. Enter the total Use Tax due for the quarter.

Line 7 – Total Tax Due. The system will calculate the total tax due by adding Line 5 and Line 6.

Line 8 – Total Monthly Payments Previously Made. Enter the total of any payments already made for the first and/or second month(s) of the quarter.

Line 9 – Quarterly Amount Due. The system will calculate the quarterly amount due by subtracting Line 8 from Line 7.

Line 10 – Penalty and Interest. Enter the amount of penalty and interest charges, if any.

Line 11 – Total Amount Due. The system will calculate the total amount due by adding Line 9 and Line 10.

How to Pay

Sales and Use Tax payments for monthly (ST-51) and quarterly (ST-50) filings must be made electronically by electronic check (e-check), EFT, or credit card. Payments made by 11:59 p.m. on the due date will be considered timely, even if the settlement date (date payment is debited from the account) is after the filing deadline.

NOTE: E-check or EFT (debit or credit) payments made using an account that is funded from a financial institution outside the United States will not be accepted.

Electronic Check (e-check)

You will be given an opportunity when filing your return to pay your tax liability by e-check. To pay by e-check, you will need your bank's 9-digit routing number and your account number (up to 17 digits) to make a payment. Enter this information in the Payment section of your worksheet **before** you file by phone or online.

If you choose not to pay the tax due when you file your quarterly return, you can make an e-check payment by itself in a separate call to the Business Paperless Telefiling System. However, you must make your payment by the due date to avoid penalty and interest charges.

Electronic Funds Transfer (EFT)

Businesses with a prior year liability of \$10,000 or more in any tax must make their payments for all taxes by EFT. Businesses that are required to remit their payments by EFT have the following payment options: traditional Automated Clearing House (ACH) debit or ACH credit, e-check, and credit card. Any of these options may be used to meet the EFT payment requirement. FED Wires or other wire transfers are not acceptable methods of EFT payment.

Businesses choosing to use the EFT debit or credit method of payment must first enroll with the Division of Revenue and Enterprise Services. Enrollment is not required for e-check or credit card payments. Businesses that are not required to pay by EFT may choose to voluntarily register to submit payments by EFT credit or debit.

If you are an EFT *debit* payer, you can make your payment through either the online or phone filing system. (See [Sales and Use Tax EZ File Systems](#).) If you choose not to pay the tax due at the same time you file your quarterly return, you can make an EFT debit payment by itself later. EFT *credit* payers must make their Sales and Use Tax payments as separate transactions outside the EZ File systems.

Businesses making payments by EFT must still complete a Quarterly Sales and Use Tax Return (ST-50) and file it by the 20th day of the month following the period covered by the return.

NOTE: Businesses *required* to pay by EFT or that voluntarily pay by EFT debit or credit do not file monthly remittance statements (ST-51). However, they must *remit* Sales and Use Tax on the same monthly basis as other businesses if they collected more than \$30,000 in Sales and Use Tax in New Jersey during the preceding calendar year, and if the amount of tax due for that month is more than \$500. Their monthly payment satisfies the filing requirement.

For more information on the Electronic Funds Transfer Program, call 609-292-9292, write to New Jersey Division of Revenue and Enterprise Services, EFT Unit, PO Box 191, Trenton, NJ 08646-0191, or visit the Division of Revenue and Enterprise Services' [website](#).

Credit Card

If you file online, you will have an opportunity while filing to pay your tax liability by credit card. If you file by phone, call 1-888-673-7694 or go to the Division of Taxation's [website](#) after you have filed and received a confirmation number. Fees apply when you pay by credit card. The fee is added to your actual payment.

Amended Forms

Errors on monthly remittance statements (ST-51) are adjusted on the quarterly return (ST-50) for that quarter. When there is a mistake on a quarterly return, you must file an amended

return for that quarter. You can amend a quarterly return online or by phone. Also file a Claim for Refund ([Form A-3730](#)) if the correction results in an overpayment of tax for the quarter.

Example

You remit \$1,113.75 in Sales Tax with your July monthly remittance statement (ST-51) and \$852.50 for August, for total monthly payments of \$1,966.25. In September, you collect \$742.50 in Sales Tax and refund \$34.38 in Sales Tax to a customer who returned an item purchased in July for \$500.

When you file your return for the quarter ending September 30, you will reflect the overpayment of Sales Tax resulting from the returned item by including a deduction of \$500 on the quarterly return. This reduces your quarterly *taxable* receipts from \$39,400 to \$38,900 and your tax liability for the quarter from \$2,708.75 to \$2,674.38. The balance due with the return is then \$2,674.38 less \$1,966.25 = \$708.13, not \$742.50.

Suppose you forgot to include the \$500 deduction for the returned item when you filed your quarterly return. Your quarterly return will show a tax liability for the quarter of \$2,708.75. If you deduct monthly payments of \$1,966.25 and remit the \$742.50 due, your account will be overpaid. To correct the mistake, file an amended quarterly return that shows the correct figures, and submit a claim for a \$34.38 refund on Form A-3730.

Annual Business Use Tax Return (Form ST-18B)

Nonseller Businesses Eligible

“Nonsellers” are those businesses or other entities registered with the State that neither sell taxable property or services nor lease taxable property to others (e.g., dentists, lawyers).

Nonsellers whose *average* annual Use Tax liability for the three preceding calendar years is \$2,000 or less are not required to file Sales and Use Tax monthly remittance statements and quarterly returns, but may instead file an Annual Business Use Tax Return ([Form ST-18B](#)) to report any taxable purchases made during the calendar year on which Use Tax is due. Such qualified nonsellers do not need to file Form ST-18B for any calendar year in which no Use Tax is due.

Nonsellers whose average annual Use Tax liability for the three previous calendar years is more than \$2,000 must file Sales and Use Tax monthly remittance statements and quarterly returns (Forms ST-50 and ST-51). They cannot use Form ST-18B. Such businesses must change their registration information to add eligibility for Sales Tax by filing Form REG-C-L, Request for Change of Registration Information. This form is available through the Division of Revenue and Enterprise Services’ NJ Business Gateway Services [website](#).

NOTE: Only nonseller businesses may qualify to use the Annual Business Use Tax Return (Form ST-18B). Businesses that are required to collect and remit Sales Tax, or lessors

of taxable property must report and remit their Sales *and* Use Tax on a monthly/quarterly basis on Forms ST-50 and ST-51.

Nonsellers who qualify to file Form ST-18B but are currently filing monthly remittance statements and quarterly returns (i.e., Forms ST-50 and ST-51), must change their registration information to remove their eligibility for Sales Tax before they can file the Annual Business Use Tax Return (Form ST-18B).

Due Date for Form ST-18B

The Annual Business Use Tax Return (Form ST-18B) covers purchases made during the calendar year (January 1 through December 31) and must be filed by May 1 of the following year if any Use Tax is due. If May 1 falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day.

Completing Form ST-18B

Line 1 – Total of Purchases Subject to New Jersey Use Tax

Enter the amount of all purchases during the calendar year of taxable tangible personal property, specified digital products, or services that were either delivered to a New Jersey location or used by you within New Jersey for which you have paid no Sales or Use Tax to New Jersey or to another state (including sales tax paid to a city, county, or other jurisdiction within a state). If you paid sales tax to another state at a rate lower than New Jersey's rate, you owe the difference between the two rates to New Jersey. No credit is allowed for sales tax paid to a foreign country.

Line 2 – Use Tax Due

Multiply the amount on Line 1 by the Use Tax rate and enter the total tax due. Subtract the amount of credit allowed for sales tax paid in another jurisdiction (see instructions for completing Form ST-18B), and enter the net amount of Use Tax due.

Line 3 – Penalty and Interest

Calculate any penalty and interest charges incurred for late payment and/or late filing and enter the amount on Line 3. (See [Penalties, Interest, and Collection Fees](#).) If you owe penalty and interest and are unable to calculate the amount, leave this line blank and you will receive a bill.

Line 4 – Total Amount Due

Add the amounts on Lines 2 and 3. This is the amount you must pay with your return.

Example

Marcia Campbell, a dentist, owed an average of \$860 in Use Tax over the prior three calendar years. During 2017, Dr. Campbell bought \$32,300 worth of taxable equipment and supplies from an Ohio vendor and paid no sales tax on the purchases. Dr. Campbell completes the 2017 Form ST-18B and submits it with a payment of \$2,220.63 by May 1, 2018.

NOTE: The New Jersey Sales and Use Tax rate is being reduced in phases. Make sure you are filing Form ST-18B for the appropriate year and paying tax at the correct rate.

Accrual Method of Accounting

You must use the accrual method of accounting when reporting gross receipts and Sales Tax. Under this method, you must report all receipts in the period in which the sale took place, no matter when or if you received payment from the customer.

Example

A store sells a suite of bedroom furniture to a customer. The customer signs an agreement of sale and accepts delivery of the furniture in March. However, the customer does not make a payment until May. The store must include the full amount of the sale in its gross receipts for March and remit the Sales Tax due with its quarterly return (ST-50) due April 20, even though the store did not receive payment until the following quarter. (The store will not report this transaction at all in its filings for the second quarter.)

Information Changes

To notify the State of a change in your identification information (identification number, name, business address, mailing address, etc.), complete Form REG-C-L, Request for Change of Registration Information, which is located in the [NJ REG](#) business registration package. You also can make certain changes to business registration information online through the Division of Revenue and Enterprise Services' NJ Business Gateway Services [website](#).

When notifying the State of a change in ownership or the incorporation of a business, the *new* business must complete a registration form (Form NJ-REG). A public records filing also may be required depending on the type of business ownership. The *old* business must be ended by completing Form REG-C-L indicating the date on which the type of ownership changed. Additional procedures also may be required. For more information, see publication [ANJ-13](#), *Ending Your Tax Registration in New Jersey*.

To request that your business be placed on a nonreporting basis, get information about filing consolidated returns for multiple locations, or notify the State that you will begin to collect Sales Tax, call the Division of Revenue and Enterprise Services at 609-292-9292 or write to:

NJ Division of Revenue and Enterprise Services
Client Registration Branch
PO Box 252
Trenton NJ 08646-0252

Tax Held in Trust for the State

Anyone who collects Sales Tax from customers does so as trustee on behalf of the State. All tax collected, including amounts in excess of the *required* tax (calculated by multiplying the amount of the taxable receipts by the Sales Tax rate), must be periodically remitted to the State with the appropriate Sales and Use Tax return. Under the law, business owners, partners, corporate officers, and some employees may be **personally liable** to the State for failure to collect Sales Tax when required or to file a return and remit any tax when due. Penalties and interest are imposed for such violations.

Penalties, Interest, and Collection Fees

When a quarterly return or monthly remittance statement is filed after its due date or tax is paid late, penalties and interest will be assessed as follows:

- **Late Filing Penalty:** 5% per month (or part of a month) of the balance of tax liability due at original return due date not to be more than 25% of such tax liability. A penalty of \$100 per month (or part of a month) for each month the return is late also will be imposed.
- **Late Payment Penalty:** 5% of the outstanding tax balance may be imposed.
- **Interest:** 3% above the prime rate for every month (or part of a month) the tax is unpaid, compounded annually. At the end of each calendar year, any tax, penalties, and interest remaining due (unpaid) will become part of the balance on which interest is charged.
- **Collection Fees:** In addition to the above penalties and interest, if your tax bill is sent to a collection agency, a referral cost recovery fee of 10.7% of the tax due will be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection also may be imposed.

For More Information

Online

- Division of Taxation [website](#);
- [Email](#) general State tax questions.
Do not include confidential information such as Social Security or federal tax identification numbers, liability or payment amounts, dates of birth, or bank account numbers in your email;
- Subscribe to [NJ Tax E-News](#), the Division of Taxation's online information service.

By Phone

- Call the Division of Taxation's Customer Service Center at **609-292-6400**;

- Text Telephone Service (TTY/TDD) for Hearing-Impaired Users: **1-800-286-6613** (toll-free within NJ, NY, PA, DE, and MD) or **609-984-7300**. These numbers are accessible *only* from TTY devices. Submit a text message on any New Jersey tax matter and receive a reply through NJ Relay Services (711).

In Person

Visit a New Jersey Division of Taxation Regional Information Center. For the address of the center nearest you, visit our [website](#) or call the Automated Tax Information System at 1-800-323-4400.

Forms and Publications

- Visit the Division of Taxation's website for [forms](#) and [publications](#);
- Call the Forms Request System at **1-800-323-4400** (within NJ, NY, PA, DE, and MD) or **609-826-4400** (touch-tone phones only) to have printed forms or publications mailed to you. **NOTE:** Due to budgetary constraints, supplies are limited and only certain forms and publications can be ordered through this system.