



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 Jersey-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, New Jersey vendors will no longer file ST-20/21 returns to report New York Sales Tax.

Filing and reporting changes

For New Jersey-based **monthly and quarterly** filers, the last sales tax return filed under this agreement will be for the period ending **December 31, 2010**. Beginning **January 1, 2011**, New Jersey-based monthly and quarterly filers must begin reporting and remitting New York sales tax on a quarterly basis using New York State Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*.

For periods after January 1, 2011 the New Jersey Sales Tax returns (ST-50/51) will need to be filed. The Division has phased out the use of paper Sales and Use Tax returns and no longer issues ST-50/51 coupon booklets. Monthly (form ST-51) and quarterly (form ST-50) Sales and Use Tax returns must be filed online or by phone. Payments must be made by electronic check (e-check), credit card, or electronic funds transfer (EFT). More detailed information regarding filing Sales and Use Tax will be sent shortly and can also be accessed on our web site at: www.state.nj.us/treasury/taxation/

If you have questions about how to file a New Jersey Sales and Use Tax (ST50/51) return, call the Customer Service Center at 609-943-5000. If you have questions regarding the NJ/NY Program call New Jersey at 609-633-8828 or New York at 518-485-2889.

The first New York State sales tax return for New Jersey-based monthly and quarterly filers will include taxable activity for New York State for the partial period January 1, 2011, through February 28, 2011 and will be due on March 20, 2011.

The New York State Tax Department will be contacting New Jersey based-vendors with additional information on filing and reporting New York State sales tax. Also, going forward, the New York State Tax Department will evaluate all New Jersey based filers to determine if they are required to file on a monthly or quarterly basis, or if they qualify for annual filing under New York State's statutory and regulatory provisions.

If you are no longer in business, or no longer have sales in New York and wish to cancel your New York sales tax registration, you can call the New York Department of Taxation and Finance at (518) 485-2889.