



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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NOTICE TO ALL SELLERS
Filing of Monthly Sales and Use Tax Remittances

Sellers that collect more than \$30,000.00 in New Jersey sales and use tax during the preceding calendar year must file a monthly remittance (ST-51) for the first and second months of each calendar quarter (January, February, April, May, July, August, October, and November) if the amount of tax due for that month exceeds \$500.00. N.J.A.C. 18:24B-1.4. This change was adopted in order for New Jersey to remain in compliance with the Streamlined Sales and Use Tax Agreement (SSUTA).

If less than \$30,000.00 in New Jersey sales and use taxes has been collected by the seller during the preceding calendar year, a monthly remittance is not required, regardless of the amount of tax due for that particular month.

This regulation supersedes N.J.A.C. 18:24-11.2 which requires a monthly remittance if the amount of tax due for the month exceeds \$500.00, regardless of the amount of New Jersey sales and use taxes collected during the preceding calendar year.

The monthly remittance continues to be due by the 20th day of the month following the period covered by the return. All sellers registered to collect sales and use tax must file a quarterly return (ST-50) (March, June, September and December) regardless of the amount of sales and use taxes collected and/or accrued in the preceding calendar year.

For information on filing monthly remittances and quarterly returns, please see the Division's website at: <http://www.state.nj.us/treasury/taxation/onlinebus.shtml#sales>.