

Filing Sales & Use Tax Returns

Introduction

This bulletin explains how and when to file New Jersey sales and use tax returns. It includes illustrated, step-by-step instructions on completing and filing both the quarterly returns and monthly remittances used by most businesses (Forms ST-50 and ST-51) and the Annual Business Use Tax Return (Form ST-18B) used by certain qualifying “nonvendors.”

General Information

Retail sales of most merchandise and certain services sold within New Jersey are subject to State sales tax at the current rate of 6%. Request Tax Topic Bulletin S&U-4, *New Jersey Sales Tax Guide*, for information on the taxability of products and services.

Use tax is a compensating tax which the buyer must pay directly to the State whenever sales tax is not collected by the vendor of certain taxable products or services acquired for use in New Jersey. Use tax is calculated at the same rate as sales tax. For more information, request our publication ANJ-7, *Use Tax in New Jersey*.

Leases and Rentals. The New Jersey Sales and Use Tax Act makes a distinction between leases and rentals for sales and use tax purposes. Rentals are short term transactions with an original contract term of no more than 28 days and are treated as retail sales. Any sales tax due on the rental charge is paid by the *renter* (the person who pays to rent the item). A lease is a long-term transaction with an original contract term of more than 28 days. The *lessor* (generally, the owner of the property) is responsible for paying use tax based on either the purchase price of the property or the total amount of payments attributable to the lease directly paid by the lessee (not including separately stated nontaxable charges, such as finance charges). For more information, request Tax Topic Bulletin S&U-12, *Leases and Rentals*.

Sales and Use Tax Returns. Every entity registered in New Jersey to collect sales tax or to remit use tax must file a sales and use tax return on a regular basis using the appropriate form(s). The amount of tax due for each filing period must be remitted to the State on or before the date on which the return is due.

The Division of Taxation automatically sends appropriate quarterly return and monthly remittance forms to businesses registered for sales and use tax purposes. Most registrants receive the standard forms (Forms ST-50 and ST-51). However, certain businesses must use other sales and use tax return forms. See *Other Sales and Use Tax Returns* below.

Standard sales and use tax returns (Forms ST-50/ST-51) are computer-generated forms that come bound in a coupon booklet. There is one coupon return form (ST-50 or ST-51) for each calendar month. All forms are preprinted with the name, address and New Jersey taxpayer identification number of the business, as well as the period covered by the return and the filing due date.

Taxpayers who remit sales and use tax payments by means of electronic funds transfer (EFT) receive coupon booklets containing only the four quarterly returns (Form ST-50). A quarterly return must be filed even though payments were remitted via electronic funds transfer.

Taxpayers may file Forms ST-50/ST-51 via the Division of Taxation's Web site in lieu of submitting a paper form. For more information, see *Filing Returns* on page 3 and *Electronic Funds Transfer* on page 8.

New registrants should receive their return forms approximately four weeks after registering. New coupon booklets are sent to all eligible registered businesses each July. If you do not receive your booklet within a reasonable amount of time, contact the Division of Taxation's Customer Service Center at 609-292-6400 or write to:

NJ DIVISION OF REVENUE
PO BOX 252
TRENTON NJ 08646-0252

See instructions for *Obtaining Forms* on page 11.

Other Sales and Use Tax Returns. Taxpayers reporting sales and use tax using one of the forms listed below do not file Forms ST-50/ST-51. These taxpayers must complete and file the forms according to the instructions which accompany them:

- Cape May County Tourism Sales Tax (Form ST-350)
- Salem County Sales Tax (Form ST-450/ST-451)
- Urban Enterprise Zones Sales Tax (Form UZ-50)
- NY/NJ Interstate Simplified Tax Reporting (Form ST-20/ST-21)
- Annual Business Use Tax Return (Form ST-18B) (For more details, see page 4)
- Vendors of energy (electricity and natural gas) and utility service (Form ST-50EN). Energy vendors are required to make all monthly sales tax payments by electronic funds transfer.

Filing Returns

Quarterly and Monthly Filings (Forms ST-50 and ST-51)

1st and 2nd Months of Each Quarter

The sales and use tax coupon booklet contains a monthly remittance (Form ST-51) for the first and second months of each calendar quarter (January, February, April, May, July, August, October, and November). A monthly remittance must be filed for each of these months in which the amount of tax due exceeds \$500. When the amount due for any of these months is \$500 or less, payment for that month may be remitted with the next quarterly return. Amounts paid with monthly remittances should be included on Line 7, Total Monthly Payments, of the quarterly return (Form ST-50).

For step-by-step instructions see *Completing Form ST-51* on page 5.

3rd Month of Each Quarter

Every three months, all businesses which 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 New Jersey Sales and Use Tax Quarterly Return (Form ST-50). The March, June, September, and December coupons are ST-50 forms. A quarterly return must be filed whether or not there is any tax due 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 with Form ST-50.

For step-by-step instructions see *Completing Form ST-50* on page 6.

Online Filing

Taxpayers may file sales and use tax returns (Forms ST-50/ST-51) electronically from the Division of Taxation's Web site at www.state.nj.us/treasury/taxation/.

To use this service, you must enter your New Jersey taxpayer identification number and sales tax personal identification number (PIN). Your New Jersey identification number and PIN are located on the first page of your sales and use tax coupon booklet or you may request a sales tax PIN by e-mail at taxation@tax.state.nj.us.

After filing you will be provided with a confirmation number for your records. If you are required to make a payment when filing Forms ST-50/ST-51 online, you **must** make your payment by credit card, electronic check (e-check), or electronic funds transfer.

Filing Forms ST-50/ST-51 online replaces the requirement to file a paper return.

Guidelines for Preparing Forms

To avoid delays in processing your paper sales tax returns and checks, follow these simple steps:

- Do not staple the tax form and check together.
- Do not fold the tax form or the check.
- Do not tape the tax form to the inside of the envelope.
- Use only the preprinted tax forms in the booklet. These forms contain valuable information which will ensure that your tax payment is credited to the proper account and tax period.
- Do not use a facsimile form printed by a commercial software package. Instead, transcribe the tax information from the facsimile onto the preprinted form.
- Use the correct tax form for the tax period.

- Send only the tax form and payment. Do not include anything else in the envelope. If your check has a stub, remove it and save it for your files.
- Use the window envelopes provided.
- Make sure the return address is displayed through the envelope window.
- Make your check or money order payable to “**Sales and Use Tax.**”
- Print your identification number on your check or money order.
- Make sure the tax form is properly signed.

Due Dates for Forms ST-50/51

Both monthly remittances and quarterly returns are due by the 20th day of the month following the period covered by the return. For example, if a monthly remittance (Form ST-51) is required for the month of November, it must be filed no later than December 20. The quarterly return (Form ST-50) for the last calendar quarter must be filed by January 20. If any due date falls on a Saturday, Sunday or legal holiday, the return is due on the next business day. See *Postmark Date* on page 11.

Non-Reporting Businesses

When a business which 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), it may file a Request To Be Placed On A Non-Reporting Basis (Form C-6205-ST). This form may be obtained by calling the Automated Tax Information System at 1-800-323-4400 (from Touch-tone phones within New Jersey, New York, Pennsylvania, Maryland, or Delaware) or 609-826-4400 (from Touch-tone phones anywhere). Select the Forms

Request System and choose the Business Registration and Reporting Forms category from the main menu. To request Form C-6205-ST, press “0” and you will be prompted to leave a voice mail message with the form name and number and your name and address, since this form is not specifically listed. If you do not have a Touch-tone phone or need additional information, contact the Division of Taxation’s Customer Service Center at 609-292-6400.

All requests to be placed on a non-reporting 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 non-reporting basis, you are no longer required to file sales and use tax returns unless you incur a sales and/or use tax liability.

Seasonal Businesses

In addition to the required quarterly return, seasonal businesses must file a monthly remittance for each month the business is open, regardless of the amount of tax due.

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

Nonvendor Businesses Eligible

“Nonvendors” are those businesses or other entities registered with the State that neither sell taxable goods or services nor lease taxable property to others.

Nonvendors whose *average* annual use tax liability for the three preceding calendar years is \$2,000 or less need not file monthly remittances and/or quarterly sales and use tax returns, but may instead file an Annual Business Use Tax Return (Form ST-18B) to report any taxable

purchases made during the calendar year upon which use tax is due. Such qualified nonvendors need not file Form ST-18B for any calendar year in which no use tax is due. Nonvendors whose average annual use tax liability for the three previous calendar years exceeds \$2,000 must file monthly remittances and quarterly sales and use tax returns (Forms ST-50 and ST-51). They may not use Form ST-18B.

NOTE: Only nonvendor 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 Forms ST-50 and ST-51.

Nonvendors who qualify to file Form ST-18B but are currently filing regular sales and use tax returns (i.e., Forms ST-50 and ST-51), or who are on a non-reporting basis for sales tax, must change their eligibility status to “business use tax” before they may file the Annual Business Use Tax Return (Form ST-18B). To request business use tax eligibility call the Client Registration Bureau at 609-292-1730 or write to:

NJ DIVISION OF REVENUE
CLIENT REGISTRATION BUREAU
PO BOX 252
TRENTON NJ 08646-0252

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. See *Postmark Date* on page 11.

Completing Form ST-51

Line 1 – Amount of Tax Due

Multiply total monthly *taxable* receipts (gross receipts minus exempt sales) by the sales tax rate. Do not include amounts collected for sales tax. Enter on Line 1 the larger of this figure or the actual amount of sales tax collected for that month. Also include any use tax that is due.

Line 2 – Penalty and Interest

Compute any penalty and interest charges incurred for late payment and/or late filing and enter the amount on Line 2 (see *Penalties and Interest* on page 11). If you are unable to determine this amount, the State will calculate the penalties and interest and send you a bill.

Line 3 – Total Amount Due

Add Lines 1 and 2. Enter the total on Line 3.

Sign and date the remittance where indicated. Using one of the envelopes provided, mail the remittance with a check or money order for the amount on Line 3, payable to “Sales and Use Tax.” **Do not** staple, paper clip or tape anything to your payment or the remittance form.

Example

The Valley Auto Rental Agency, Inc. began business on April 20. Sales tax collected for the month of April was \$396. In May, the agency was open for the full month and had \$1,860 due in sales tax. The following illustration shows this vendor’s completed Form ST-51 for the month of May. The remittance and payment of the amount on Line 3 is due by June 20. Since the amount of sales tax collected in April did not exceed \$500, that amount may be remitted when filing the quarterly return (Form ST-50) due on July 20.

State of New Jersey Sales and Use Tax Monthly Remittance ST-51	
FOR MONTH ENDING MAY 31	THIS RETURN DUE JUNE 20

223-441-234/000 1 VALL

VALLEY AUTO RENTAL AGENCY, INC.
668 FAIRWAY AVE
HILLSDALE NJ 07642

Sales & Use Tax
PO Box 999
Trenton NJ 08646-0999

1. Amount of Tax Due \$

2. Penalty and Interest \$

3. Total Amount Due \$
 (Line 1 Plus Line 2)

I verify and affirm that all tax information on this statement is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

 (Taxpayer Signature Required) (Date)

 (Print Taxpayer Name) (Date)

 (Telephone)

Make Check Payable To: Sales & Use Tax

Display return address in envelope window.

Completing Form ST-50

Line 1 – Gross Receipts for Quarter

Enter the total gross receipts (to the nearest dollar) from all transactions, including exempt transactions, which occurred during the three month reporting period covered by the return. Gross receipts must be reported on an accrual basis, not as collections are made. Do not include in gross receipts any amounts collected as sales tax. Also, do not include gross receipts from lease transactions here. Report use tax due on lease transactions on Line 5.

Line 2 – Deductions

Enter on Line 2 the amount of all sales (to the nearest dollar) included on Line 1 which are not taxable under New Jersey law. This includes out-of-State sales, sales for which a valid New Jersey exemption certificate was accepted in lieu of tax, and returns of goods that were sold during the same quarter. For more information see

the instructions for completing Forms ST-50/ST-51 you received with your coupon booklet. The instructions include a Quarterly Deductions Worksheet to assist you in completing your allowable deductions from gross receipts.

Line 3 – Balance Subject to Tax

Subtract Line 2 from Line 1 and enter the result on Line 3. This is the amount of receipts which are subject to sales tax.

Line 4 – Sales Tax Due

Multiply the Balance Subject to Tax on Line 3 by the sales tax rate. Enter on Line 4 the larger of this figure or the actual amount of sales tax collected during the quarter.

Line 5 – Use Tax Due

Enter on Line 5 the total amount of use tax due for taxable tangible personal property or taxable services used during the quarter on which no sales tax was paid. Also include here the total

amount of use tax due on lease transactions. You may use the worksheet at the back of your sales and use tax coupon booklet to assist you in calculating the total amount of use tax due on lease and non-lease transactions.

Line 6 – Total Tax Due

Enter the sum of Lines 4 and 5 on Line 6.

Line 7 – Total Monthly Payments

If you have already paid part of your quarterly liability in the form of a monthly remittance submitted with Form ST-51 for the first and/or second month of this quarter, or by Electronic Funds Transfer, enter the total of these payments on Line 7.

Line 8 – Quarterly Amount Due

Subtract the amount on Line 7 from the amount on Line 6 and enter the result on Line 8.

Line 9 – Penalty and Interest

Penalty and interest charges are imposed for failure to file a return and/or pay sales and use tax by the due date. If you owe penalty and interest and are unable to calculate the amount, leave this line blank and you will receive a bill.

Line 10 – Adjusted Amount Due

Add Lines 8 and 9. Enter the sum on Line 10. This is the amount you must remit with your return or through Electronic Funds Transfer. Sales and use tax payments can also be made by electronic check (e-check) on the Division's Web site (www.state.nj.us/treasury/taxation/) or

by using a MasterCard, Discover/Novus or American Express credit card. Payments cannot be made with a Visa card. Pay by phone (1-800-2PAYTAX) or online (www.officialpayments.com). A fee of 2.5% of the tax payment will automatically be added to the credit card transaction.

Signatures

Sign the return on the back and enter your title and a daytime telephone number where you can be reached if necessary. Persons who prepare returns for a fee are also required to sign the returns as "Preparer" and include their social security number or Federal preparer tax identification number and address. Include the company or corporation name and Federal identification number, if applicable.

Using one of the envelopes provided, mail the return with a check or money order for the amount on Line 10, payable to "Sales and Use Tax." Do not staple, paper clip, or tape anything to your payment or the return.

Example

Valley Auto Rental Agency, Inc. had gross receipts for the quarter of \$101,100 including sales to other dealers for resale of \$10,500. The agency had \$3,576 in sales and use tax remaining due for the quarter.

The completed Sales and Use Tax Quarterly Return (Form ST-50) is illustrated below.

State of New Jersey Sales and Use Tax Quarterly Return ST-50			
FOR QUARTER ENDING	THIS RETURN DUE		
JUNE 30	JULY 20		
223-441-234/000 0 VALL VALLEY AUTO RENTAL AGENCY, INC. 668 FAIRWAY AVE HILLSDALE NJ 07642			
<p>Make Check Payable To:</p> <p>Display return address in envelope window.</p> <p>Sales & Use Tax PO Box 999 Trenton, NJ 08646-0999</p>			
		1. Gross Receipts for Quarter (To Nearest Dollar)	\$ 101100.00
		2. Deductions (To Nearest Dollar)	\$ 10500.00
		3. Balance Subject to Tax (Line 1 minus Line 2)	\$ 90600.00
		4. Sales Tax Due (See Instructions for rate)	\$ 5436.00
		5. Use Tax Due	\$.00
		6. Total Tax Due (Line 4 plus Line 5)	\$ 5436.00
		7. Total Monthly Payments	\$ 1860.00
		8. Quarterly Amount Due (Line 6 minus Line 7)	\$ 3576.00
		9. Penalty and Interest	\$.00
		10. Adjusted Amount Due (Line 8 plus Line 9)	\$ 3576.00

Electronic Funds Transfer

Taxpayers with a prior year liability of \$20,000 or more in any tax are required to make their payments for all taxes by electronic funds transfer (EFT). Other taxpayers may voluntarily submit payments by EFT with the approval of the Division of Revenue.

When payments are made by electronic funds transfer, a Quarterly Sales and Use Tax Return (Form ST-50) must still be completed and filed by the 20th day of the month following the period covered by the return. Taxpayers who are authorized for the EFT program may choose to file Form ST-50 via the Division of Taxation's Web site in lieu of a paper return. See *Online Filing*, page 3.

For more information on the Electronic Funds Transfer Program visit the Division of Revenue's Web site at www.state.nj.us/treasury/revenue/ or write to:

NJ DIVISION OF REVENUE
EFT UNIT
PO BOX 191
TRENTON NJ 08646-0191

or contact the Division of Revenue at 609-984-9830 or fax them at 609-292-1777.

Correcting Errors

Errors on monthly remittances (Forms ST-51) are adjusted on the next quarterly return (Form ST-50). When a mistake occurs on a quarterly return, file an Amended Quarterly Sales Tax Return (Form ST-607A). Also, file a Claim for Refund (Form A-3730) with the amendment if the correction results in an overpayment of tax for the quarter.

Example

You remit \$975 in sales tax with your July monthly remittance (Form ST-51) and \$745 for August, for total monthly payments of \$1,720.

In September, you collect \$650 in sales tax and refund \$30 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 line 2 of Form ST-50. This reduces your quarterly *taxable* receipts on Line 3 from \$39,495 to \$38,995 and your tax liability for the quarter from \$2,370 to \$2,340. The balance due with the return is then \$2,340 less \$1,720 = \$620, not \$650.

Suppose you forgot to include the \$500 deduction for the returned item when you filed your quarterly return. Your Form ST-50 will show a tax liability for the quarter of \$2,370. If you subtract monthly payments of \$1,720 and remit the \$650 due, your account will be overpaid. To correct the mistake, file an Amended Quarterly Sales Tax Return (Form ST-607A) showing the correct figures and submit a claim for a \$30 refund on Form A-3730.

Completing Form ST-18B

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

Enter the amount of all purchases of taxable tangible personal property or services used by you within New Jersey during the calendar year for which you have paid no sales or use tax to New Jersey or to any other state or to the District of Columbia. If you have paid sales tax at a rate

lower than 6% and the other state has sales tax reciprocity with New Jersey, you owe the difference to New Jersey.

Line 2 – Use Tax Due

Multiply the amount on Line 1 by the use tax rate of 6% (.06) 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

Compute any penalty and interest charges incurred for late payment and/or late filing and enter the amount on Line 3 (see *Penalties and Interest* on page 11). If you owe penalty and interest and are unable to calculate this 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 remit with your return.

Example

Marcia Campbell, a dentist, owed an average of \$860 in use tax due over the prior three calendar years. During 2000, 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 completed an ST-18B as shown below and submitted it with a payment of \$1,938 by May 1, 2001.

ST-18B		State of New Jersey	
01-01		Annual Business Use Tax Return	
This return is due May 1, 2001 for the tax year ending December 31, 2000			
222-444-999/000 MARCIA A. CAMPBELL, DDS MACDENTISTS, INC. 2333 1/2 SHADY BRANCH CIRCLE BERLIN NJ 08323	1) Total of Purchases Subject to New Jersey Use Tax	3	2300.00
	2) Use Tax Due		1938.00
	3) Penalties & Interest		
	4) Total Amount Due		1938.00

Make Check or Money Order Payable to: **New Jersey Use Tax**

Mail to: **Division of Taxation
Revenue Processing Center
PO Box 999
Trenton, NJ 08646-0999**

NOTE: Only nonvendor 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 tax and use tax on Forms ST-50 and ST-51.

Accrual Method of Accounting

The accrual method of accounting must be used when reporting gross receipts and sales tax. Under this method, all receipts are reported in the period in which the sale took place, no matter when or if payment is actually received 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 (Form ST-50) due April 20, even though payment was not received until the following quarter. (This transaction will not be reported at all in the second quarter.)

Informal Returns

Failure to receive the required forms does not relieve you of the obligation to file a return and remit any tax when it is due. File informally if you do not have the proper forms. Penalties and interest are imposed for filing a late return.

Informal returns should be typed or legibly printed, preferably on business letterhead stationery and must include:

- Your New Jersey taxpayer identification number
- The business name and address
- Type of return and the period covered by the filing (e.g., sales and use tax for July 2001)
- Amount of taxable receipts (quarterly returns)
- Amount of tax due

To ensure that your payment is properly credited, write your New Jersey taxpayer identification number, the name of the tax, and the tax period on your check. Send returns to:

NJ DIVISION OF REVENUE
PO BOX 999
TRENTON NJ 08646-0999

Obtaining Forms

To order a replacement sales and use tax coupon booklet or to request that your business be placed on a non-reporting basis, obtain information about filing consolidated returns for multiple locations, or notify the State that you will begin to collect sales tax, contact the Division of Taxation's Customer Service Center at 609-292-6400 or write to:

NJ DIVISION OF REVENUE
PO BOX 250
TRENTON NJ 08646-0252

NOTE: Blank copies of Forms ST-50 and ST-51 are not available. These forms are preprinted and issued only to businesses registered with New Jersey.

Information Changes

To notify the State of a change in your identification information (identification number, name, business address, mailing address, etc.) complete Form NJ-C, Change of Tax Information, which is located in the back of your sales and use tax return coupon booklet, or Form REG-C-L, located in the NJ REG business registration package. Changes will only be made from these forms. **Do not** make corrections on the Sales and Use Tax Monthly Remittance Statement or Quarterly return. Do not use Form NJ-C or Form REG-C-L to notify the State of a change in

ownership or the incorporation of a business, a new registration form must be completed for such changes.

Tax Held in Trust for the State

Anyone who collects New Jersey sales tax from customers does so as trustee or 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 accompanied by an appropriate sales and use tax return or remittance. 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.

Postmark Date

Returns postmarked on or before their due date are considered to be filed on time. Returns postmarked after their due date are considered to be late and are recorded as being filed on the date they were actually received, not the postmark date. Interest and penalties, if any, are assessed from the due date of the return.

Penalties and Interest

When a return 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 fraction of a month) up to a maximum of 25% of the amount of the underpayment when a return is filed after the due date. A penalty of

\$100 for each month the return is late may also be imposed.

- **Late Payment Penalty:** 5% of the outstanding tax balance may be imposed.
- **Interest:** 3% above the prime rate for every month (or fraction of a month) the tax is un-

paid, 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.

Taxpayers' Bill of Rights

The New Jersey Taxpayers' Bill of Rights ensures that taxpayers are accorded fair and equitable treatment and receive the information and assistance they need to understand and meet their State tax responsibilities. To find out more, contact the Division of Taxation.

For More Information

For more information about filing sales and use tax returns, contact the Division of Taxation's Customer Service Center at 609-292-6400, e-mail us at taxation@tax.state.nj.us, or write to:

NEW JERSEY DIVISION OF TAXATION
INFORMATION AND PUBLICATIONS BRANCH
PO BOX 281
TRENTON NJ 08695-0281

Many State tax forms and publications are now available, both by fax and through the World Wide Web. Call NJ TaxFax at 609-826-4500 from your fax machine's phone, or access the Division's home page at: <http://www.state.nj.us/treasury/taxation/>