



Important Information for Participants in the New Jersey/New York State Simplified Sales and Use Tax Reporting Program

The New Jersey/New York Simplified Sales and Use Tax Reporting program is ending. Changes occurring as a result of the termination of this program are described below for all program participants. The New York State Tax Department and the New Jersey Division of Taxation contacted affected program participants to explain these changes, and to inform them of their future filing and reporting requirements.

Effect on New Jersey-based participants

For all New Jersey-based filers, the last sales tax return filed under this agreement will be for the period ending **December 31, 2010**. Form ST-20, *New Jersey/New York Combined State Sales and Use Tax Return*, and Form ST-21, *New Jersey/New York Combined State Sales and Use Tax - Monthly Remittance*, will no longer be used to report New York State and local sales and use taxes. Beginning January 1, 2011, New Jersey-based 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*. The first New York State sales tax return for New Jersey-based 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 21, 2011.

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 basis, or if they qualify for annual filing, under New York State's statutory and regulatory provisions.

Effect on New York State-based participants

Forms ST-100.4, ST-809.4, ST-810.4 and ST-101.4, *Schedule NJ - for use by vendors located in New York State*, will no longer be used to report New Jersey sales and use taxes.

For New York State-based **monthly filers**, the last sales tax return filed under this agreement will be Form ST-810.4 for the period ending **November 30, 2010**. The first New Jersey sales and use tax return for New York State-based monthly filers will be the return filed for the month of December 2010. The return is due to be filed with the New Jersey Division of Taxation by January 20, 2011.

For New York State-based **quarterly filers**, the last sales tax return filed under this agreement will be Form ST-100.4 for the period ending **November 30, 2010**. The first New Jersey sales and use tax return for New York State-based quarterly filers will be the return filed for the partial quarterly period of December 1, 2010, through December 31, 2010. The return is due to be filed with the New Jersey Division of Taxation by January 20, 2011.

For New York State-based **annual filers**, the last sales tax return filed under this agreement will be Form ST-101.4 for the period that ends February 28, 2011, and will include taxable sales and uses for New Jersey for the period March 1, 2010, through December 31, 2010. The first New Jersey sales and use tax return for New York State-based annual filers will be the return for the quarterly period ending March 31, 2011, and will include any taxable sales and uses for New Jersey for the period beginning January 1, 2011, through March 31, 2011. The return is due to be filed with the New Jersey Division of Taxation by April 20, 2011.

NOTE: An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.