



State of New Jersey  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO Box 269  
TRENTON, NJ 08695-0269

CHRIS CHRISTIE  
Governor

KIM GUADAGNO  
Lt. Governor

ANDREW P. SIDAMON-ERISTOFF  
State Treasurer

PIN:

Dear Taxpayer,

Our records indicate that you have registered through the Streamlined Sales Tax central registration system. By doing so, you agree to collect and remit New Jersey sales tax on all taxable sales. If you registered as Model 1 or 2 filer, you have elected to use a Certified Technology model and your filings will be remitted accordingly. If you registered as a Model "Other" or "None", and are a voluntary registrant, you are required to file under the New Jersey Sales and Use Tax EZ File system until a Streamlined Sales Tax filing system has been approved. If you were already registered as a New Jersey seller, you will continue to use the current EZ File system using your assigned PIN. When an approved filing system becomes available for Streamlined Sales Tax, we will notify you via the contact information we have on record.

Under the EZ File system, Sales and Use Tax returns are filed electronically either online or by phone and payments must be submitted electronically by electronic check (e-check), electronic funds transfer (EFT), or credit card. If you choose to pay by credit card, a convenience fee of 2.49% of your liability must be paid directly to Official Payments Corporation.

The PIN listed above is assigned to your business and will allow you to file using both the online and phone EZ File Systems. When accessing either filing method, the PIN (or the first four characters of your business name) must be used along with the 12 digit New Jersey Taxpayer Identification number shown above. This identification number is converted from the 9 digit FEIN number or Social Security number you used when you registered for the streamlined sales tax program. It will also allow you to make payments by e-check and credit card. Please keep this number in a safe and secure location and be sure to keep it confidential. This PIN cannot be used to make Electronic Fund Transfers (EFT).

- To file your return online, simply go to the Division of Taxation Web site ([www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)), choose Sales & Use Tax in the left hand column, click on "File and Pay" and select File Online ST -50/51.
- To file your return by phone, just complete a worksheet for the appropriate period and call 1-877-829-2866 (toll-free from anywhere). Worksheets and instructions can be found on our website at <http://www.state.nj.us/treasury/taxation/onlinebus.shtml#sales>.

Payment by e-check does not require special registration, only that you provide your account number and your bank's routing number. If you choose to pay by credit card, a convenience fee of 2.49% of your liability will be added to the amount of your transaction. To use Electronic Funds Transfer (EFT), you must be enrolled with the NJ Division of Revenue. EFT payments require a separate password, which is obtained by enrolling in the EFT program. The enrollment process may take several weeks. Information on the EFT enrollment procedure and the EFT program is available via the Internet at <http://www.state.nj.us/treasury/revenue/eft1.shtml> if you have received a confirmation under separate cover, or by phone at (609) 292-9292, option 6, during business hours. For more information on these electronic payment methods be sure to read "How to Pay" on the web at <http://www.state.nj.us/treasury/taxation/card.shtml>.

All businesses on a reporting basis for sales and use tax are required to file a quarterly return for each quarter even if no sales were made and there is no tax due. If a business collects more than \$30,000 in sales tax in the preceding calendar year, it must also file a monthly remittance/return (ST-51) for the 1<sup>st</sup> and 2<sup>nd</sup> months of each calendar quarter if \$500 or more in tax was collected in that month. Returns are due on or before the 20<sup>th</sup> day of the month following the close of the filing period (month or quarter).

Check our Web site at ([www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)) for more information about NJ Sales and Use Tax EZ File Systems. Or call us at 609-943-5000 during normal business hours.

Sincerely,

Michael J. Bryan  
Acting Director  
Division of Taxation