



**Disclaimer:** This guide is not a substitute for professional tax advice. Consider it an asset to help you understand and prioritize your sales and use tax priorities for 2020.

## Who is required to collect sales tax in New Jersey?

The requirement to charge and remit sales tax in New Jersey is based on the connections a company has with the state. These connections, whether legal or physical, may trigger a sales tax collection obligation referred to as nexus.

To identify possible nexus, begin by listing ways in which your company may be connected to New Jersey. Consider the list of sales tax nexus triggers listed below.

## New Jersey sales tax nexus triggers

Companies doing business in New Jersey should be aware of the following activities that may trigger sales tax liability. Failure to be tax compliant can result in audits and other legal actions.

Click on each of the nexus triggers listed for more details.

- [Economic nexus](#)
- [Affiliate nexus](#)
- [Click-through nexus](#)
- [Physical presence](#)

## New Jersey sales tax compliance steps

### 1. Determine sales tax exposure

As mentioned above, there are a number of ways in which a company may become responsible for collecting sales tax in New Jersey.

[Get help determining your nexus profile](#)

### 2. Register with state and local tax authorities

If you have determined you have established nexus in New Jersey, you will need to register your business with the New Jersey Department of the Treasury prior to collecting any sales tax revenue.

[Get help with sales tax registration](#)

### 3. Collect, file, and remit sales tax

Once your business is registered with the appropriate tax authorities in New Jersey, you may begin collecting sales tax and filing returns. Refer to the table at the right for filing deadlines.

[Get help with managing sales tax compliance](#)

## Other tax compliance notes

### Zero Dollar Returns

Completed sales tax returns must be submitted to the New Jersey Department of the Treasury by the assigned due date each filing period even if no sales tax was collected.

### Contact Options

New Jersey Department of the Treasury  
Trenton, NJ 08625  
(609)826-4400

## New Jersey sales tax filing due dates for 2020

New Jersey sales tax returns are due by the 20th day of the month following the end of the filing period. Monthly filers are expected to file a quarterly sales tax return each month following the end of a quarter.

Filing due dates adjusted for weekends or holidays are indicated by an \* in the chart below.

2020 Reporting Period	Filing Due Date
<b>Quarterly Filing</b>	
Q1	April 20, 2020
Q2	July 20, 2020
Q3	October 20, 2020
Q4	January 20, 2021
<b>Monthly Filing</b>	
January	February 20, 2020
February	March 20, 2020
March	April 20, 2020 (file a quarterly return)
April	May 20, 2020
May	June 22, 2020*
June	July 20, 2020 (file a quarterly return)
July	August 20, 2020
August	September 21, 2020*
September	October 20, 2020 (file a quarterly return)
October	November 20, 2020
November	December 21, 2020*
December	January 20, 2021 (file a quarterly return)

File sales tax returns **the right way**

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