



Ending Your Tax Registration in New Jersey

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Introduction

Businesses (or other organizations) that are registered with the State of New Jersey for tax purposes must formally end their registration if they:

- Are sold;
- Close;
- Do not start after having registered.

You must notify the State that your business or organization is no longer operating in New Jersey. If you do not, you may receive Notices of Delinquency from the Division of Taxation for any tax returns due but not filed.

All Taxpayers

All businesses (or other organizations) must follow certain steps when ending business in New Jersey. The taxes they are registered for determine the steps they must take.

Corporations, limited liability companies (LLCs), limited partnerships (LPs), and limited liability partnerships (LLPs) also must take additional steps to remove their business from the State's public records.

Sales & Use Tax

Businesses that are registered to collect New Jersey Sales Tax, pay Use Tax, and/or accept exemption certificates (e.g., Forms ST-3 or ST-4) must:

1. File an ending quarterly Sales and Use Tax return by the due date for the last quarter the business or organization was open, even if there is no Sales or Use Tax due for that quarter. If monthly returns also are required, they must be filed by the due date(s);
2. Submit a Request for Change of Registration Information ([Form REG-C-L](#)) online or by mail to notify the State of the date that operations ended;
3. Complete the back of the Certificate of Authority for Sales Tax and the Business Registration Certificate (if the business has one). Enter the last day of business and the name of any successor (if the business was sold or merged). If the business does not have the Certificate of Authority for Sales Tax that was issued, it must notify the State of this fact in writing at the address below;
4. Return the Certificate of Authority, Business Registration Certificate (if applicable), and the REG-C-L form to:

New Jersey Division of Revenue and Enterprise Services
Client Registration Bureau
PO Box 252
Trenton, NJ 08646-0252

If an Online Registration Change was submitted, mail only the Certificate(s).

Gross Income Tax

Businesses that withhold New Jersey Income Tax from wages, pension/annuity payments, or gambling winnings and end business must:

1. Provide each employee or recipient of other payments with a copy of his or her Form W-2, Form 1099-R, or other recipient statement, within 30 days from the date of the last payment;
2. File an ending quarterly return ([Form NJ-927 or NJ-927-W](#)) or annual return (Form NJ-927-H) of New Jersey Income Tax withheld by the due date. The return must be filed even if the amount withheld for the filing period is zero;
3. File a Reconciliation of Tax Withheld ([Form NJ-W-3](#)) along with the appropriate Forms W-2, Forms 1099-R, and/or Schedule NJ-W3-G, the corresponding recipient statements (Forms W-2G, 1042-S), and a totaled listing of the amounts of New Jersey Income Tax withheld. Form NJ-W-3 must be filed by the last day of the month that follows the due date of the final Form NJ-927 or NJ-927-W. Form NJ-927-H filers must file Form NJ-W-3 by the last day of February following the close of the calendar year that payment of wages ended;
4. Submit a Request for Change of Registration Information ([Form REG-C-L](#)) online or by mail to notify the State of the date that operations (and payment of wages) ended.

Other Taxes

Businesses that are not registered for Income Tax withholding or Sales Tax must:

1. File final returns for all years and/or periods for all applicable taxes, and
2. Report their change of tax/registration information by completing Form [REG-C-L](#) online or by mail, or notify the State by letter at:

New Jersey Division of Revenue and Enterprise Services
Client Registration Bureau
PO Box 252
Trenton, NJ 08646-0252

This notification must include:

- Business name;
- Address;
- New Jersey tax identification number;
- Ending date of the business or organization.

Corporations

In addition to following the steps described above, every corporation ending business in New Jersey must submit the following:

1. Appropriate [dissolution/withdrawal/cancellation](#) form either online or by mail. The corporate structure determines the proper form;
2. Estimated Summary Tax Return ([Form A-5052-TC](#)) with schedules completed on an estimated basis for the current period, along with the required affidavit and a separate payment for any taxes due;
3. Application for Tax Clearance ([Form A-5088-TC](#)).

Submit documents and fees by mail, over-the-counter, or by courier to:

New Jersey Division of Revenue and Enterprise Services
33 West State Street, 5th Floor
Trenton, NJ 08608
Attn: Business Liquidations

The corporation also must file all returns due for all years and/or periods for all its taxes (i.e., Corporation Business Tax, Sales and Use Tax, Gross Income Tax withheld, etc.) and pay any amounts due.

If all tax obligations have been satisfied, the Division of Taxation issues a Tax Clearance Certificate for the corporation to the Division of Revenue. The effective date of the dissolution is the date the Division of Revenue and Enterprise Services receives the Tax Clearance Certificate.

A final Corporation Business Tax return ([Form CBT-100/CBT-100S](#)) must be filed within 30 days of the date of dissolution or withdrawal. The return will cover the period from the beginning of the current accounting period to the legal date of dissolution or withdrawal.

LLCs, LPs, and LLPs

LLCs, LPs, and LLPs that cancel or withdraw from New Jersey follow different procedures than corporations. They must follow steps for ending Sales and Use Tax, Gross Income Tax withholdings, or other tax eligibility, as well as:

- Complete and file the appropriate Certificate of Cancellation or Notice of Withdrawal;

- File a New Jersey partnership return ([Form NJ-1065](#)) at the same time as the federal return if a federal partnership return (Form 1065) is required.

For More Information

For more information, contact the Division of Revenue at 609-292-9292.