

**State of New Jersey  
Division of Taxation  
CLAIM FOR REFUND - BUSINESS TAXES ONLY**

For Official Use Only Claim No.
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Please Print or Type / See Instructions On Reverse Side  
**DO NOT USE THIS FORM FOR GROSS INCOME TAX (Individual)**  
**COMPLETE ALL APPLICABLE ITEMS**

**SECTION ONE**

1a. Name of Taxpayer		1b. Trade Name	
All correspondence related to this claim will be mailed to the address listed in 2a, 2b, 2c, and 2d below. If you are using a Taxpayer Representative, you must submit the Taxpayer Representative's address on the <a href="#">Appointment of Taxpayer Representative form (M-5008-R)</a> .			
2a. Number and Street	2b. City	2c. State	2d. Zip Code
3. FID Number or Social Security Number	4. Name and Address on Return (if different from above)		
5. Type of Tax	6. Period Covered by Claim	7. Date of Payment	8. Amount of Claim

**SECTION TWO**

**EXPLANATION OF CLAIM**

In accordance with N.J.A.C. 18:2-5.8, submit a detailed explanation as well as all supporting documentation to substantiate this claim. If space is insufficient, submit additional sheets.

**COMPUTATION OF CIGARETTE TAX REFUNDS**

License No. \_\_\_\_\_

Number of Packages	Brand	Denomination of Stamps	Value of Stamps
Total			\$
Less Discount			
Net Refund Amount			

**SECTION THREE**

I declare under the penalties of perjury that this claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true and correct.

Signature	Title of Signing Officer	
Printed Name of Signing Officer	Contact Phone Number	Date

## INSTRUCTIONS

### SECTION ONE - TAXPAYER INFORMATION

Please provide the following information:

- 1a & b . . . . . Taxpayer Name and Trade Name.
- 2a, b, c & d. . . Taxpayer's mailing address. **All correspondence related to this claim will be mailed to this address.**
- 3 . . . . . The Federal Identification Number or Social Security number of the Business/Individual filing this claim.
- 4 . . . . . Complete this line if the address on your tax returns is different than the mailing address.
- 5 . . . . . Indicate the appropriate Tax Type. Please submit a separate claim form for each tax type. If tax is reported on an annual basis, complete a separate claim for each taxable year.
- 6 . . . . . Enter the period covered by claim.
- 7 . . . . . If applicable, enter the date the tax was paid to the vendor.
- 8 . . . . . Enter the amount of the refund request. This line must be completed.

### SECTION TWO - EXPLANATION OF THE CLAIM

In accordance with N.J.A.C. 18:2-5.8(g) "For the purpose of the Statute of Limitations on claims for refunds under N.J.S.A. 54:49-14 and N.J.S.A. 54A:9-8, and interest payments on late refunds under N.J.S.A. 54:49-15.1, the refund claim will not be deemed complete until all the required information is submitted."

The claim must clearly set forth in detail each ground upon which the claim is based. Please provide sufficient documentation to apprise the Division of the exact basis of the refund request. Documentation includes such items as pertinent calculations, copies of invoices or receipts and proof of tax paid. If possible, please provide an electronic version (such as EXCEL) of any spreadsheets submitted.

In accordance with N.J.A.C. 18:2-5.8(d)1 Refund Claim Procedures, if adjusting a quarterly return an Amended return must accompany this claim.

### SECTION THREE - SIGNATURES AND APPOINTMENT OF TAXPAYER REPRESENTATIVE

Whenever a claim is executed by an agent on behalf of the taxpayer, a signed [Appointment of Taxpayer Representative form \(M-5008-R\)](#) must accompany the claim.

Where the taxpayer is a corporation, the claim will be signed with the corporate name, followed by the signature and title of the officer having the authority to sign for the corporation. In the case of a partnership, either partner shall sign.

For contact purposes please print the name of the signing officer and provide a phone number.

**For the following taxes: S&U, ST-USE, UEZ, IST, S&U-EN AST-EN, TST, AC-LUX, .Hotel Occupancy Tax & Salem County send the form to:**

NJ Division of Taxation  
Sales Tax Refund Section  
PO Box 289  
Trenton, NJ 08695-0289

**For Cigarette Tax and Tobacco Products Tax:**

NJ Division of Taxation  
Excise Tax Branch  
PO Box 187  
Trenton, New Jersey 08695-0187

**For Corporate Business Tax (CBT) Refund, send the form to:**

NJ Division of Taxation  
CBT Refund Section  
PO Box 259  
Trenton, NJ 08695-0259

**All Other Business Refund Requests:**

NJ Division of Taxation  
Taxpayer Accounting Branch  
PO Box 266  
Trenton, NJ 08695-0266

**To File For a Gross Income Tax (Individual) Refund, File an Amended Return With The**

NJ Division of Revenue  
Revenue Processing Center  
PO Box 555  
Trenton, NJ 08647-0555

**All forms can be found on the Division's web site: [www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation)**