

New Jersey State Tax news

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Safe Harbor and Extension Requirements

If you are not able to file your New Jersey Income Tax return by the due date, you can apply for an extension of time to file. To qualify for an extension, you must:

1. File New Jersey Form NJ-630 or a federal application for automatic extension, and
2. Have paid at least 80% of the actual tax liability shown on your return (Form NJ-1040, Line 42; Form NJ-1040NR, Line 40; Form NJ-1041, Line 28) through withholdings, estimated payments, or other payments by the original due date of the return.

There is confusion about the requirements for requesting an extension and the safe harbor provisions. Safe harbor refers to the provision that eliminates interest on the underpayment of estimated taxes if 100% of the previous year's tax liability has been paid (110% for certain taxpayers). *Safe harbor does not apply to extensions of time to file.* If, when you file your return, 80% of the tax liability had not been paid by the original due date, your extension request will be denied. This is true even if you had paid 100% of the previous year's liability.

For example, you are requesting an extension of time to file your 2016 Form NJ-1040. Your tax is \$2,500 and you had withholdings of \$1,800. To meet the requirement

for an extension, you must pay at least \$2,000 (80% of \$2,500) by the original due date of April 18, 2017. Therefore, you must pay an additional \$200 by the due date even if you have already paid 100% of the previous year's liability.

More information about the extension requirements is available on our [website](#). □

INHERITANCE/ESTATE TAX **IRA Waiver Requirements**

Assets belonging to a resident decedent, with certain exceptions, cannot be transferred without the written consent of the Director of the Division of Taxation. This consent is known as a waiver. In general, if an asset comprising an IRA would not normally require a waiver (e.g., annuity), then a waiver is not needed for the IRA and will not be issued. These assets should still be reported on the Inheritance Tax Return, Schedule B (1): All Other Property.

If, however, an asset comprising an IRA would normally require a waiver (e.g., CD, brokerage account), then a waiver is required for the IRA. For Inheritance Tax purposes, and for Estate Tax returns filed using the Column A method, the asset should be reported on Schedule B (1): Bank Accounts/Brokerage Accounts of the New Jersey Inheritance Tax return. When no New Jersey Inheritance

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Supervising Special Agent Marijane Lamattina receiving her Command & Leadership Academy graduation certificate.

ira waiver requirements – from page 1

Tax return is filed, but an Estate Tax return is filed using the Column B method, waivers should be requested on Schedule E-5, Waiver Request Schedule. Named beneficiaries and their respective shares should be reported, but are not required to appear on the waivers. Due to the nature of IRAs, blanket waiver provisions do not normally apply.

In the event that the IRA must be transferred before a return can be filed, a preliminary return, Form L-4, may be completed to request a waiver.

If there is no requirement to file a return, Form L-8 may be used to request a waiver for the IRA as long as all the requirements for the use of the form are met.

For further assistance, contact the [Transfer Inheritance and Estate Taxes Branch](#). ☐

Command & Leadership Academy

Supervising Special Agent Marijane Lamattina, who commands the North Jersey region of the Office of Criminal Investigation (OCI), graduated from the New Jersey State Association of Chiefs of Police (NJSACOP) Command and Leadership Academy on January 17, 2017, at a ceremony in East Windsor, New Jersey. The ceremony, which was attended by graduates and their Chiefs, was the culmination of months of extensive classroom and off-duty time that was dedicated to the successful completion of demanding course objectives.

Lamattina, who joined OCI in August 2004 after her tenure with the United States Secret Service Uniformed Division at the White House,

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This publication is designed to keep taxpayers, tax practitioners, and the general public informed of developments, problems, questions, and matters of general interest concerning New Jersey tax law, policy, and procedure, and is accurate as of the date issued. Subsequent changes in tax law or its interpretation may affect the accuracy of the information contained in this publication. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for New Jersey tax laws and/or regulations.

**Division of Taxation
Acting Director:** John J. Ficara

News Coordinators for This Issue:	
<i>Audit</i>	Patricia Riley Courtney Pelikan
<i>Compliance</i>	Tom MacDonald Richard Coleman Marlene Brodowicz
<i>Criminal Investigation</i>	Charles Giblin
<i>Conference and Appeals</i>	Patrick Ryan
<i>Legislation</i>	El-Rhonda Williams Alston
<i>Property Admin.</i>	Gloria von Schmidt
<i>Regulatory Services</i>	Maryanna Paolinie

Contributors: Pamela Allen, Nelson Avery, Kevin Curry, Latasha Hardwick, Marijane Lamattina, Jessica Larned, Lloyd Martin, Charles McGovern, Kyle Mullane, Patrick Ryan, Mohamed Salameh, Allison Sheppard, and Andrew Staltari.

Staff: Lauren Higgins and Terry McWilliams.

Editor: Colleen McAllister



academy – from page 2

was nominated by Special Agent in Charge Charles Giblin in recognition of her continued leadership. She joins Giblin and Supervising Special Agent Bruce Stuck as one of three current OCI special agents to have completed the program.

The academy was developed in 1993 by the NJSACOP in collaboration with the United States Military Academy at West Point. It is a unique blend of theory and application. Candidates with the greatest leadership potential are selected for this highly competitive program from all areas of the State.

OCI continues to assure the highest level of professionalism for its sworn personnel by assigning its special agents to advanced in-service training through the various law enforcement academies and programs in the region. □

LOCAL PROPERTY TAX
Tax Assessor
Certificates

The Tax Assessor Examination is held biannually per N.J.S.A. 54:1-35.25, which requires anyone taking office as a tax assessor to hold a tax assessor certificate.

Ten persons passed the March 19, 2016, C.T.A. exam, and six persons passed the September 24, 2016, C.T.A. exam. They are:

Atlantic County: Salvatore Arena, Hammonton Town; Kathleen Wohlman, Ventnor City.

Burlington County: Dawn Moretti, Bordentown Township; Sean Gaskill, Tabernacle Township.

Essex County: Aaron Wilson, Maplewood Township.

Middlesex County: Suzanne Portera, East Brunswick Township; Vivian Garzone, Woodbridge Township.

Mercer County: Stephanie Prettyman, Ewing Township; Jennifer Carabelli, Hamilton Township.

Monmouth County: Elina Veyberman, Marlboro Township; Diane Trugman, Red Bank Borough; Anne Longo, Wall Township.

Morris County: Daniel Keough, Mendham Borough.

Passaic County: Evelyn Trujillo, Clifton City.

Somerset County: Tim Hoffman, Warren Township.

Union County: Joseph Baldoni, Cranford Township.

The next C.T.A. examination is scheduled for September 23, 2017. To apply, complete the Application for Admission to a Tax Assessor Certification Exam, Form AC-1. The deadline to file applications for this exam is August 24, 2017. The filing fee is \$10. If you have any questions regarding this exam, please contact Marilyn Gaines at 609-292-8823 or write to Property Administration, PO Box 240, Trenton, NJ 08695-0240. □

LOCAL PROPERTY TAX
Tax Assessors'
Calendar

April 1–

- Deadline for filing appeals of assessed valuations in nonrevalued and nonreassessed municipalities

to County Tax Boards by taxpayers and taxing districts and for appeals of assessed valuations over \$1,000,000 to State Tax Court.

- Percentage level of taxable value of real property established by the County Tax Boards.
- If appeal petition or complaint is filed April 1 or during the 19 days preceding April 1, the taxpayer or taxing district has 20 days from date of service of appeal petition or complaint to file cross-petition with County Tax Board or counterclaim with State Tax Court.
- Total tax amount to be raised for county purposes sent by County Board of Chosen Freeholders to County Tax Board, apportioned among the taxing districts.

April 10–

- Copy of County Tax Board resolution of real property taxable value percentage level mailed to assessors, municipal clerks, and Director, Division of Taxation.

April 15–

- County Board of Taxation files Form SR-3A with Property Administration.

May 1–

- Residential properties identified by assessors and certified to County Tax Board.
- Deadline for filing assessment appeals to the County Tax Board or when assessed values exceed \$1,000,000 to the State Tax Court in taxing districts that have implemented a municipality-wide revaluation or reassessment.



assessors' calendar – from pg. 3

May 10–

- Form TL-45 filed with Property Administration by County Tax Administrator.

May 20–

- Table of Aggregates completed by County Tax Board from assessor's Tax Duplicates and Taxation Director's certification of 2nd class railroad property.
- General tax rates certified by County Tax Boards.

May 23–

- Table of Aggregates signed by County Tax Boards and transmitted to County Treasurer who files, prints, and transmits a certified copy to the Director, Division of Taxation; State Auditor; Director, Division of Local Government Services in the Department of Community Affairs; the clerk of the Board of Freeholders; and the clerk of each municipality in the county.

June 1–

- County Tax Administrator to furnish to Director, Division of Taxation, a list of current members, the appointment and expiration dates of their terms of office, and the status of the required courses.

- Assessors' Property Tax Deduction Disallowance Notices, Form PD4, sent.

June 3–

- Corrected Tax Duplicates sent by County Tax Board to tax collectors for billing purposes.

June 15 (on or before)–

- County Board of Taxation certifies to Director, Division of Taxation, the number and total dollar amount of property tax and veterans' deductions allowed and disallowed for the current tax year on Forms PD-65.15 and VE-WVE-2.

The complete [2017 Work Calendar](#) is available on the Division's website.

Monmouth County Demonstration Program

P.L. 2013, c.15, established a Real Property Assessment Demonstration Program to make the assessment of real property more precise by using technology driven procedures and to benefit municipalities by reducing the number of successful appeals, thereby protecting funding of municipal budgets from the impact of losses due to appeal refunds. Monmouth County was the first county to adopt this program, which began October 1, 2013. The following dates on the assessors' calendar have been revised for municipalities in Monmouth County:

April 1–

- Tax appeals are heard February, March, and April.

May 5–

- Assessor to file final assessment lists and duplicates with County Tax Board.

May 10 (after)–

- County Tax Board may permit tax collector to have custody of tax duplicate.

May 15 (before)–

- County Tax Board to complete equalization table hearings.

May 15–

- Total tax amount to be raised for county purposes sent by County Board of Freeholders to County Tax Board, apportioned among the taxing districts.

- County Tax Board to notify Director, Division of Local Government Services, when copy of budget resolution (in CY municipality) showing amount to be raised is not received.

- County Tax Administrator to submit copy of equalization table to County Tax Board; each assessor; Division of Taxation; Director, Local Government Services (two copies); and post a copy at the courthouse.

May 25–

- Following confirmation of equalization table, County Tax Board to submit copy to each taxing district in the county; Director, Division of Taxation; Tax Court; and Director, Local Government Services (two copies).

May 31–

- General tax rates certified by County Tax Board.
- County Tax Board to file final SR-3A forms with Property Administration.

Interest 6.50%

The interest rate assessed on amounts due for the period January 1, 2017 – December 31, 2017, will be 6.50%.

The assessed interest rate history is listed below.

Effective Date	Interest Rate
1/1/11	6.25%
1/1/12	6.25%
1/1/13	6.25%
1/1/14	6.25%
1/1/15	6.25%
1/1/16	6.25%
1/1/17	6.50%



assessors' calendar – from page 4

June 15–

- County Tax Board President to file annual appeal statistics report (Form TAS) with Director, Division of Taxation.

The complete [2017 Monmouth County Work Calendar](#) is available on the Division's website. □

Criminal Enforcement

- On September 30, 2016, in the Mercer County Superior Court, Richard Yanuzzi, owner of Sparroween, LLC, with locations in Lyndhurst and West Caldwell, New Jersey, was indicted on multiple charges. Third-degree charges included failure to file New Jersey resident tax returns, failure to file New Jersey Sales Tax returns, failure to remit Sales Taxes in the amount of approximately \$115,000, failure to file Tobacco Products Tax returns, Failure to Pay Tobacco Products Tax in the amount of approximately \$327,000, and tampering with records or information and falsifying or tampering with records. Additional charges included second-degree misconduct by a corporate official, second-degree theft by unlawful taking, second-degree misapplication of entrusted property, and

fourth-degree failure to register his second place of business with the State of New Jersey. The investigation was conducted by the Office of Criminal Investigation (OCI) and detectives in the New Jersey State Police Official Corruption North Squad. The case was presented to the State Grand Jury by the Division of Criminal Justice's Corruption and Government Fraud Bureau.

- OCI received information from the U.S. Treasury that Indian tobacco products were being offered for sale at Action Auto, an auto repair business. OCI conducted an investigation, and special agents seized a large quantity of Indian tobacco and Indian beedies on October 11, 2016. The tobacco products were owned by a known New Jersey businessman. All contraband was confiscated by OCI and transported to an evidence facility. The subject was charged with Title 54 criminal offenses for the possession of untaxed tobacco and cigarettes. A total of 46,487 packets of Indian tobacco, with an estimated value of \$50,000, were seized. A total of 5,325 cartons of beedies, estimated to be worth \$481,486, were also seized.
- OCI conducted a joint investigation with the Division of Criminal Justice into two companies: Colmyer and Sons Construction

and Rayne Construction Management Services.

On October 11, 2016, Jeffrey Colmyer and Tiffany Cimino of Little Egg Harbor, New Jersey, were arrested on charges including theft, money laundering, misconduct by a corporate official, failure to pay taxes, and filing a fraudulent tax return. Colmyer and Cimino stole hundreds of thousands of dollars from their victims, who paid to have their homes repaired, elevated, and rebuilt in the wake of Superstorm Sandy. Colmyer and Cimino used the funds to pay personal expenses, including payments for new cars, jewelry purchases that included a \$17,000 diamond ring, and hundreds of thousands of dollars that Colmyer gambled at multiple casinos in Atlantic City. The case is pending trial.

- The Hunterdon County Prosecutor's Office (HCPO) requested a joint investigation with OCI into a Pittstown, New Jersey, couple that was receiving thousands of dollars in social services benefits they were not eligible to collect. Christopher and Catherine Pennetta were arrested by HCPO and OCI on October 12, 2016. The couple was charged with theft by deception, conspiracy to commit theft by deception, hindering apprehension or prosecution, failure to pay taxes, failure to file

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Current Amnesty Programs

The following jurisdiction is conducting a tax amnesty program. During the designated amnesty period, taxpayers have a chance to pay back taxes with reduced (or eliminated) penalty and/or interest. For more information, including eligibility requirements, or to obtain an application, visit the jurisdiction's website.

Pennsylvania 4/21/17 – 6/19/17 www.revenue.pa.gov/taxamnesty



criminal enforcement – from pg. 5

tax returns, falsifying or tampering with records, and violation of contractor’s registration. Mr. Pennetta was running a contracting business and working on properties when he was collecting benefit payments for being permanently disabled and unable to work. The case is pending trial.

- On October 18, 2016, search warrants were executed at the office of Novy & Associates LLC and the residence of Robert Novy. This investigation was led by the Division of Criminal Justice with assistance from OCI. Approximately 70 boxes of records were confiscated and \$3.5 million of Novy’s assets were frozen. Witnesses were also interviewed by OCI special agents. Novy allegedly stole more than \$1.2 million from his clients during the period 2010 through 2015. This income was not reported by Novy for Income Tax purposes on his NJ-1040. Novy is currently being held on \$500,000 bail and has been charged with first-degree money laundering, second-degree theft by unlawful taking, and second-degree misapplication of

entrusted property. Charges for filing a fraudulent return and failure to pay are pending subpoena response and review of records from the search warrant.

- On October 19, 2016, OCI special agents performed a compliance inspection at the Delta Gas station in East Orange, New Jersey. As a result, 11 cartons of cigarettes bearing counterfeit New Jersey revenue stamps were seized, as well as 3,505 untaxed Other Tobacco Products (OTP). The manager of the business, Clement Ouedraogo of East Orange, New Jersey, was arrested by OCI special agents and charged in Essex County Superior Court with possession of 2,000 or more cigarettes bearing counterfeit New Jersey revenue stamps, failure to maintain records, and dealing with persons not licensed by the State of New Jersey. Special agents returned to this location the next day and seized an additional 14 cartons of cigarettes bearing counterfeit New Jersey revenue stamps, as well as 1,502 untaxed OTP. Charges will be filed against the owners of the business, Gian S. Jaswal of New Hyde Park, New York, and Gurjinder S. Jaswal of

Montville, New Jersey. Charges will include those filed against Ouedraogo, as well as possession of untaxed goods (OTP), failure to maintain records (OTP), and failure to display a license.

- On October 19, 2016, OCI was contacted by the Englewood Police Department after the execution of a search warrant at a shed. Inside the shed was 284 cartons of Virginia-stamped cigarettes. OCI arrested Mohammed Alsaïdi of Kew Gardens, New York. Alsaïdi was charged with possession of 100 cartons or more of cigarettes, failure to maintain books and records, and dealing with people not properly registered with the Division of Taxation. Bail was set at \$30,000, no 10%. Alsaïdi was remanded to the Bergen County Jail.
- On October 25, 2016, OCI special agents observed an individual later identified as Amit Jaitly, of South Plainfield, New Jersey, loading packages from his business in Edison, New Jersey, into a passenger van. Jaitly is a registered tobacco wholesaler with the State of New Jersey. Based on information received, Jaitly was suspected of selling untaxed tobacco and beedies. Beedies are commonly known as Indian cigarettes. Upon entering the business, a large package was observed near and under the control of Jaitly. That package was later inspected and found to contain beedies. Jaitly explained he was giving the beedies to the men in the van. Jaitly gave consent for OCI to be escorted to his other two storage areas in order to inspect the tobacco. Among the

Enforcement Summary Statistics First Quarter 2017

Following is a summary of enforcement actions for the quarter ending March 31, 2017.

	Number	Amount
• Bank Levies	751	\$ 1,997,887
• Certificates of Debt	3,732	84,091,328
• Seizures	88	974,163
• Auctions	9	289,517
• Warrants of Satisfaction	3,510	



criminal enforcement – from page 6

three locations, a total of 4,506 packages of Indian tobacco and 1,442 cartons of beedies were inventoried and seized. The products were deemed contraband, as Jaitly could not produce a single invoice or Tobacco Products Tax return for the products. The beedies' value exceeded \$130,430, with an estimated Cigarette Tax loss to New Jersey of \$38,947. Charges are pending.

- On November 1, 2016, OCI special agents executed a search warrant in Fairfield, New Jersey, where Mohammed Alsaqur, Suad Huzein, and Mike Eadeh were found operating a cigarette smuggling/counterfeit stamp operation. They were arrested by OCI special agents and charged with second-degree counterfeiting marks and conspiracy along with several Title 54 charges. Bail was set at \$75,000, no 10%. The matter is pending trial. □

Tax Briefs

Gross Income Tax

Signing Bonus — A nonresident athlete inquired about the taxability for Gross Income Tax purposes of a signing bonus he received from a New Jersey sports team. The

Division responded that in accordance with N.J.A.C. 18:35-5.1(b)4ii, total compensation for services rendered as a member of a professional athletic team includes a bonus paid for signing a contract with a professional athletic team and must be included in the nonresident's total compensation. The nonresident athlete's New Jersey source income is then determined by apportioning his or her total compensation based on the number of duty days the athlete spent in New Jersey and the total number of duty days for the taxable year.

There is, however, an exception to the above in N.J.A.C. 18:35-5.1(b)4iv(2). If the signing bonus meets all three of the following conditions, it will not be included in the nonresident's total compensation: (A) the payment of the signing bonus is not conditional on the signer playing any games for the team, performing any subsequent services for the team, or even making the team; (B) the signing bonus is payable separately from the salary and any other compensation; and (C) the signing bonus is nonrefundable.

A nonresident athlete's signing bonus that meets all three of the above conditions is not taxable in New Jersey. If, however, the bonus does not meet all conditions, it is included in the athlete's total compensation and apportioned based on duty days spent in New Jersey.

Realty Transfer Fee Cooperatives Created Prior to the Cooperative Recording Act — A taxpayer inquired if the Realty Transfer Fee imposed under N.J.S.A. 46:15-5 et seq. is due from transfers of cooperative unit shares and transfers of proprietary leases of cooperatives that were created prior

to the effective date of the Cooperative Recording Act (Act).

The Cooperative Recording Act, N.J.S.A. 46:8D-1 et seq., imposes the Realty Transfer Fee on transfers of cooperative units in cooperatives formed after May 7, 1988, the effective date of the Cooperative Recording Act. This includes the transfers of proprietary leases in such cooperative units pursuant to N.J.S.A. 46:15-5.

The Division of Taxation responded that transfers of cooperative unit shares of cooperatives that were created prior to the effective date of the Cooperative Recording Act are not subject to the Realty Transfer Fee in accordance with *Drew Associates of NJ, LP v. Travisano*, 122 N.J. 249 (1991). In *Drew*, the New Jersey Supreme Court upheld the Act, which phased in a recording and taxing system applicable to cooperatives created after the effective date of the Act. The Court held that imposing the Realty Transfer Fee on transfers of cooperative shares of cooperatives created after the effective date, but not on transfers of cooperatives created before the effective date, did not violate the Equal Protection Clause of the U.S. Constitution. The Court also ruled that the provisions of the Act are applicable only to cooperatives created after the effective date of the Act.

Based on the above, transfers of cooperative unit shares of cooperatives created prior to May 7, 1988, the effective date of the Act, are not subject to the Realty Transfer Fee. Transfers of cooperative unit shares and transfers of proprietary leases of cooperatives formed after that date are subject to the fee.

Public Auction Information

Announcements of upcoming public auctions of seized property are published on the Division of Taxation's website under [Auction Information](#). Select the name of the business from the list for details about that auction.



tax briefs – from page 7

Sales and Use Tax

On Demand Streaming and Downloadable Videos Subscription — A taxpayer inquired about the application of the New Jersey Sales and Use Tax Act to a fee for a subscription that provides both streaming and downloadable videos and tv shows on demand.

New Jersey imposes Sales Tax on the receipts from retail sales of tangible personal property and specified digital products, unless a valid exemption exists. “Specified digital product” means an electronically transferred digital audio-visual work, digital audio work, or digital book. Receipts from sales of a specified digital product that is accessed, but not delivered electronically to the purchaser, are exempt from the tax.

The Division responded that streaming videos are not considered specified digital products and are not subject to Sales Tax. Downloaded videos are considered specified digital products and are subject to Sales Tax. Although the company’s

subscription consists of both non-taxable and taxable products, the charge for the subscription is subject to Sales Tax because when taxable and nontaxable products are sold together for one price, the sales price is subject to Sales Tax. N.J.S.A. 54:32B-24.4. □

In Our Courts

Sales and Use Tax

Separately Stated Charges – *Premier Netcomm Solutions, LLC v. Director, Division of Taxation*; decided October 25, 2016; Tax Court Docket No. 016307-2012; motion for reconsideration decided January 9, 2017.

Premier Netcomm Solutions, LLC (Plaintiff), a company that provides information technology solutions, was audited by the Division of Taxation for the period January 1, 2004, to December 21, 2010. The resulting Sales Tax assessment was based on a review of sampled invoices that did not break down the taxable and nontaxable charges. Instead, Plaintiff included all charges on one line of the invoice, which made the entire

invoice subject to Sales Tax. In addition, Plaintiff did not provide any invoices or other evidence that it had paid Sales Tax on purchases it made, resulting in the Division making a Use Tax assessment.

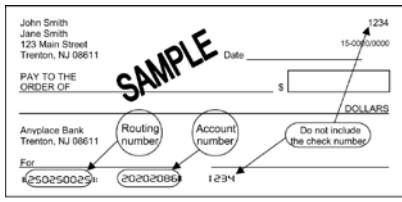
Plaintiff argued that some of its purchases were not taxable because it was obvious from the invoice that the purchase was for resale. Plaintiff also argued that because lessors and certain sellers (e.g., Radio Shack, Home Depot, and Best Buy) always collect Sales Tax on their sales, Plaintiff must have paid Sales Tax. The Court upheld the Use Tax assessment noting that Plaintiff failed to provide evidence of resale and that although there is an assumption that certain sellers always charge Sales Tax, that assumption does not constitute proof.

The Court stated that when taxable and nontaxable charges are on the same invoice and are not separately stated, the entire charge is presumed to be taxable, but that presumption can be overcome. In this case, some of the invoices showed that the sales were destined for out-of-state customers. Because out-of-state sales are exempt under N.J.S.A. 54:32B-3(b), the Court ruled that those out-of-state sales were not subject to Sales Tax even though taxable and nontaxable charges were not separately stated.

In its decision, the Court held that charges for services performed in connection with prewritten computer software prior to October 1, 2005, were exempt from Sales and Use Tax because the law stating that prewritten computer software was tangible property was not enacted until October 2005. The Division filed a motion for reconsideration


Pay NJ Taxes Electronically
www.state.nj.us/treasury/taxation/payelect.shtml

Electronic Check (E-Check)



Make a payment directly from your bank account online or by phone (609-292-6400).

Credit Card Pay online or by phone (1-888-673-7694).





in our courts – from page 8

contending that the Court erred in so concluding because the law enacted in October 2005 simply enumerated what was always taxable. After conducting an in-depth review of the Division’s relevant publications, notices, and regulations, the Court reversed its decision, finding that the October 2005 law simply restated the existent law in 2004 that prewritten computer software was tangible personal property. □

In Our Legislature

Gross Income Tax

Checkoff for Autism Programs Fund— P.L. 2017, c.24, establishes the Autism Programs Fund. It also allows taxpayers to donate to the fund by specifying that a certain amount of their Income Tax overpayments should go to that fund or by enclosing a contribution with their Gross Income Tax returns. The law is applicable to tax years beginning on or after January 1, 2018.

Local Property Tax

Boldface Print Annual Assessment— P.L. 2017, c.16, amends N.J.S.A. 54:4-38.1 to require that any notice of a change in assessment and the notice of annual assessment issued to a property owner must contain the deadline to file an appeal in boldface type.

Sales and Use Tax

Changes for Certain Limousine Services— P.L. 2017, c.27, amends certain provisions of the Sales and Use Tax Act to eliminate the tax charged on receipts from transportation services that originate in this State and are provided by a limousine operator on or after May 1, 2017. □

Tax Calendar

The following three calendars provide listings of filing and payment dates for tax year 2016 (January 1, 2016 – December 31, 2016) and tax year 2017 (January 1, 2017 – December 31, 2017) for businesses and individuals:

- **Chronological List of Filing Deadlines** — This calendar is for use by both businesses and individuals. If you are responsible for a return that is not in this calendar, please refer to the instructions that accompanied the return, or contact the Customer Service Center at 609-292-6400 for the appropriate filing deadline.

[2016](#) [2017](#)

- **Alphabetical Summary of Due Dates by Tax Type**

[2016](#) [2017](#)

- **Payment Dates for Weekly Payers** — An employer or other withholder of New Jersey Gross Income Tax is a “weekly payer” if the amount of tax it withheld during the previous tax year was \$10,000 or more.

[2016](#) [2017](#) □



important phone numbers

Customer Service Ctr....	609-292-6400
Automated Tax Info ...	1-800-323-4400
.....	609-826-4400
Homestead Benefit Hotline for Homeowners.....	1-888-238-1233
Property Tax Reimbursement Hotline.....	1-800-882-6597
Earned Income Tax Credit Information.....	609-292-6400
Business Paperless Telefiling System	609-341-4800
Alcoholic Bev. Tax	609-633-7068
Corp. Liens, Mergers, Withdrawals & Dissolutions.....	609-292-5323
Director’s Office	609-292-6400
Inheritance Tax.....	609-292-5033
Local Property Tax.....	609-292-7974
Motor Fuels Tax Refunds	609-633-8870
Public Utility Tax.....	609-633-2634

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CIGARETTE TAX			Intangible Assets and Out-of-State Property Credit	2	4
Electronic Cigarettes, Liquid Nicotine and Nicotine Vapor Products	2	8	Making Portability and QTIP Elections	4	3
CONTROLLING INTEREST TRANSFER TAX			Qualified Domestic Trust (QDOT)	2	5
No De Minimis Exception	1	8	LITTER CONTROL FEE		
ENFORCEMENT			Related-Company Transactions	3	7
Criminal Enforcement	1	6	LOCAL PROPERTY TAX		
	2	6	Atlantic City Alliance Abolishment (Legislature)	4	10
	3	4	Deferred Mortgage Loan and Property Tax Payments (Legislature)	4	10
	4	6	Disabled Veteran's Exemption (Courts)	2	10
Enforcement Summary			Nonresidential Development Fee	1	4
—First Quarter 2016	1	7	Property Tax Exemption (Courts)	4	9
—Second Quarter 2016	2	5	Revaluation Initiative	3	2
—Third Quarter 2016	3	5	Revaluations, Taxation Orders Three	2	1
—Fourth Quarter 2016	4	6	Stadium and Arena Property Tax Exemption (Legislature)	4	10
GENERAL			Tax Assessors' Calendar		
Index for State Tax News 2015 (Vol. 44)	1	insert	—Second Quarter 2016	1	5
Legislation: Synopsis of 2015 Tax Laws	1	insert	—Third Quarter 2016	2	5
Small Business Workshops	4	4	—Fourth Quarter 2016	3	2
State Treasurer Sworn In	3	1	—First Quarter 2017	4	4
What's New for Tax Year 2016	4	1	Tax Deferment for Deployed Military Personnel	1	4
GROSS INCOME TAX			Tax Deferment for Deployed Military Personnel (Legislature)	1	12
Achieving a Better Life Experience (ABLE) Program for Persons With Certain Disabilities (Legislature)	1	11	Taxation Orders Three Revaluations	1	1
Adjustments to Specified State Taxes (Legislature)	4	11			
COJ Limited to Foreign-Sourced Income	2	3			
Checkoff for New Jersey Yellow Ribbon Fund (Legislature)	1	11			

2016 TAX LAWS

CH.	DATE	SYNOPSIS	TAX*	BILL
5	5/27/16	Provides that, for a specified period, casino gaming properties in Atlantic City are exempt from property taxes and must make payments in lieu of tax.	LPT	S-1715
9	6/30/16	Revises the payout schedule for Business Employment Incentive program tax credits to 5% in year 1; 20% in year 2; and 25% in years 3, 4, and 5.	MULT	A-4002
51	9/7/16	Increases the tax credits available under the Economic Redevelopment and Growth Grant (ERGG) program.	MULT	S-2041
56	10/14/16	Revises the New Jersey Transportation Trust Fund Authority Act of 1984 and establishes State Transportation Infrastructure Bank. Also mandates that all revenues generated from the Motor Fuels Tax and the Petroleum Products Gross Receipts Tax are deposited into the Transportation Trust Fund.	MULT	A-10
57	10/14/16	Decreases the Sales and Use Tax, phases out the Estate Tax, creates/increases various credits and exclusions for Gross Income Tax, and increases the Petroleum Products Gross Receipts Tax.	MULT	A-12
63	11/14/16	Allows certain National Guard and United States Reserve members to temporarily defer mortgage loan payments and Property Tax payments.	LPT	A-766
65	11/21/16	Clarifies and reaffirms that stadiums and arenas owned by government entities are entirely exempt from property taxation.	LPT	A-2574
66	11/21/16	Allows a refund of Petroleum Products Gross Receipts Tax and a credit for Motor Fuel Tax on certain bad debts from the sale of fuel for certain fuel dealers and distributors.	MULT	A-3988

2016 TAX LAWS

***Legend for 2016 Tax Laws**

ABT	=	Alcoholic Beverage Tax	LPT	=	Local Property Tax
ADS	=	Admissions Surcharge	MFT	=	Motor Fuel Tax
ALL	=	All Taxes Administered by the Division	MISC	=	Miscellaneous
CAS	=	Casino Taxes and Fees	MHUA	=	Meadowlands Regional Hotel Use Assessment
CBT	=	Corporation Business Tax	MULT	=	Multiple Taxes
CIG	=	Cigarette Tax	PPT	=	Petroleum Products Gross Receipts Tax
CMC	=	Cape May County Tourism Sales Tax	PTRP	=	Property Tax Relief Programs
CMPT	=	Cosmetic Medical Procedures Gross Receipts Tax	PUT	=	Public Utility Taxes
DSF	=	Domestic Security Fee	RTF	=	Realty Transfer Fee
ENV	=	Environmental Taxes	S&U	=	Sales and Use Tax
ERF	=	9-1-1 System & Emergency Response Fee	SCC	=	Spill Compensation & Control Tax
FBT	=	Financial Business Tax	TEFA	=	Transitional Energy & Facility Assessment
GIT	=	Gross Income Tax	TIR	=	Motor Vehicle Tire Fee
HMO	=	Hotel Motel Occupancies	TIT/ET	=	Transfer Inheritance & Estate Tax
IPT	=	Insurance Premium Tax	TPT	=	Tobacco Products Tax
LIT	=	Litter Control Fee			