

DEFERRED PAYMENT REQUEST FORM

FILL OUT THIS SECTION IF YOU ARE REQUESTING A PAYMENT PLAN FOR YOUR PERSONAL TAXES

Name: _____
Last *First*

Address: _____
Street Address *Apartment/Unit #*

City *State* *ZIP Code*

Home Phone: () _____ Daytime Phone: () _____

E-mail Address: _____

Primary Social Security Number: _____

Secondary Social Security Number: _____

FILL OUT THIS SECTION IF YOU ARE REQUESTING A PAYMENT PLAN FOR YOUR BUSINESS

Business Name: _____ NJ Registration # / FEIN: _____

Address: _____
Street Address *Apartment/Unit #*

City *State* *ZIP Code*

Business Phone: () _____ Alternate Phone: () _____

E-Mail Address: _____

Responsible Officer(s) _____ Social Security Number _____
Use additional sheets if necessary

CONTACT INFORMATION IF DIFFERENT FROM ABOVE

Name: _____
Last *First*

Address: _____
Street Address *Apartment/Unit #*

City *State* *ZIP Code*

Primary Phone: () _____ Alternate Phone: () _____

PAYMENT INFORMATION

Amount of Debt: \$ _____

Amount of Monthly Payment: \$ _____ **MAKE CHECK PAYABLE TO: New Jersey Division of Taxation**

Day of Month Payment Due: _____

All request forms will be reviewed by the New Jersey Division of Taxation Deferred Payment Section and are subject to change.

Taxpayer Signature: _____ Date: _____

Type of Plan Requested:

- Business _____
- Personal Income Tax _____
- ALL Property Tax Relief Programs _____
- Cigarette (Invoice #) _____
- Other _____

**COMPLETE FORM ONLINE, PRINT FORM
AND SEND WITH YOUR FIRST PAYMENT
TO:**

NEW JERSEY DIVISION OF
TAXATION DEFERRED PAYMENT
CONTROL CENTER
PO BOX 190
TRENTON, NJ 08695-0190
FAX# 609-292-9266

TO MAKE AN ONLINE PAYMENT VISIT: <http://www.state.nj.us/treasury/taxation/makeapayment.shtml>

DEFERRED (INSTALLMENT) PAYMENT PLANS

If you are interested in an installment plan to pay your personal gross income tax debt and/or business tax debt owed to the State of New Jersey, Division of Taxation, please read the guidelines outlined below. You must click on the button that states you have read the guidelines before you may proceed to the next page to complete the Deferred Payment Control Request Form.

Payment Plan Guidelines:

- Installment plan requests received prior to the bill due date or prior to bill being issued may qualify for an installment plan under Voluntary Compliance Cases guidelines. This may assist you in reducing the applicable costs and fees of administering your plan. Restrictions apply- Plan is limited to 24 months and you must not have been on a payment plan in the past 3 years. Failure to meet conditions will result in plan being reassigned to PCR and subject to all applicable fees.
- All required tax returns must be filed up to date with the New Jersey Division of Taxation. An account with delinquencies (returns not filed) will be denied a payment plan until the missing returns are submitted.
- Requests for payment plans need to include all outstanding tax debts owed to the Division of Taxation. This requires that all tax returns are filed and that any new item that has not yet proceeded through the entire billing process be incorporated into the plan.
- When submitting this request you acknowledge you are releasing items from the normal bill process so that a payment plan can be established.
- A debt of \$1,000 or less may not be considered for a formal payment plan. You should still submit payments to pay off your debt to the New Jersey Division of Taxation, PO Box 283, Trenton, NJ 08695-0283. [You can also make a payment online.](#) There is no minimum debt requirement to request a deferred payment plan for Cigarette Tax, Homestead Rebate, a Property Tax Reimbursement or SAVER rebate.
- You are aware that all items in the payment plan are subject to the Referral Cost Recovery Fee of 10.7% which the Division assesses on cases referred to Pioneer Credit Recovery (PCR).
- Certain plans will be subject to the filing of a Certificate of Debt (COD) based on liability and plan term.
- If you default on your plan and a Certified Notice and Demand for Payment letter has been issued a COD will be filed and Cost of Collection will be added to your debt. The plan is in default when you fail to make timely payments on the plan or fail to remain current on your NJ filings and payments as each became due.
- Interest continues to accrue on all unpaid liability.
- [For business plans the responsible person\(s\) must acknowledge responsibility for the debt.](#)

For Personal Income Tax Debt

- The length of a plan may be from 3 to 36 months. If you request a plan that exceeds 36 months, you may be required to provide additional information to justify this request.
- If the tax debt is **UNDER \$2,500.00** you may receive a Certified Notice and Demand for Payment Letter.
- If the tax debt is **\$2,500.00 and OVER**, you can be approved if your plan is **12 months or less**, however, you will receive a Certified Notice and Demand for Payment letter.
- If the tax debt is **\$2,500.00 and OVER**, and your plan is **more than 12 months**, a Certificate of Debt will be filed against you in the NJ Superior Court.
- While on a payment plan, you will still be subject to all set-off programs utilized by the Division of Taxation until the debt is paid in full. These programs include the set-off of any Federal or State refunds, any Property Tax Relief programs and any payments due your business for services rendered to the State of New Jersey and /or the Federal government.
- If you owe the Division of Taxation for any Homestead Benefit (SAVER), Property Tax Deduction, or Property Tax Reimbursement (Senior Freeze) and need a payment plan to repay the Division, you must complete the Deferred Payment Request Form and submit it to the address on the Payment Plan Request Form.

For Business Tax Debt

- For business tax debt, if Sales Tax, Gross Income Withholding Tax or any other trust fund taxes are due, you must complete and submit the Responsible Person Acknowledgement & Waiver form prior to the acceptance of a payment plan. All businesses must have a responsible person. Refer to the following link to see the explanation and definition of [Responsible Persons](#) parameters. Failure to submit this form will result in the denial of any requested payment plan - [Responsible Person Acknowledgement & Waiver/Judgment Authorization.](#)
- If you opt to enter into a payment plan and the length of the plan exceeds 36 months, you may be required to provide additional information to justify this request.
- If the tax debt is **UNDER \$2,500.00** you may receive a Certified Notice and Demand for Payment Letter.
- If the tax debt is **\$2,500.00 and OVER**, you can be approved if your plan is 12 months or less, however, you will receive a Certified Notice and Demand for Payment letter and a Certificate of Debt will be filed against the business and all responsible persons if the plan is in default.
- If the tax debt is **\$2,500.00 and OVER**, and your plan is more than 12 months, a Certificate of Debt will be filed against the business and all responsible persons in the NJ Superior Court.
- While on a payment plan, you will still be subject to all set-off programs utilized by the Division of Taxation until the debt is paid in full. These programs include the set-off of any Federal or State refunds, any Property Tax Relief programs, and any payments due your business for services rendered to the State of New Jersey and /or the Federal government.

I have read and understood the preceding guidelines, and accept the terms for a payment plan.