

# New Jersey State Tax news

Volume 44, Number 3  
Fall 2015

A Quarterly Newsletter

ISSN 1073-6808



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## Homestead Benefit Applications Mailed

The Division of Taxation mailed applications for the 2013 homeowner benefit to almost 1.2 million New Jersey residents over a three-week period that began in late August 2015. In addition, the Division sent emails containing instructions for downloading the 2013 application packet to another 89 thousand residents. The homeowners who received emails had filed online in a prior year and indicated that they wanted to receive future applications electronically. (These email notifications also went out beginning in late August.)

To be eligible for the 2013 homestead benefit, an applicant must be a New Jersey resident who owned and occupied a home in this State that was their principal residence on Oct. 1, 2013, paid property taxes on that home, and met certain income limits. The income limit (2013 New Jersey gross income) for homeowners under age 65 and not blind or disabled is \$75,000, and \$150,000 for homeowners age 65 or older or blind or disabled.

The amount of the benefit is based on an applicant's income, filing status, property taxes, and whether the applicant was age 65 or older or eligible to claim an exemption as blind or disabled for tax year 2013. Amounts received under the Homestead Benefit Program are in addition

to the State's other property tax relief programs. The total amount of all property tax relief benefits received (homestead benefit, property tax reimbursement, property tax deduction for senior citizens/disabled persons, and property tax deduction for veterans) cannot exceed the amount of property taxes paid on the applicant's principal residence for the same year.

Most homeowners can file their applications either [online](#) or by phone (1-877-658-2972). Applicants should read the instructions in the application packet before attempting to file. Homeowners who sold or plan to sell their home should pay particular attention to the instructions for their situation to ensure they complete their applications correctly.

The filing deadline for 2013 Homestead Benefit Applications has been extended to Dec. 31, 2015. The original filing deadline was Oct. 30, 2015. More information on the homestead benefit, including eligibility requirements, is available on the Division of Taxation's [website](#). □

## Small Business Workshops

The Division of Taxation provides free workshops designed to assist small business owners in meeting their New Jersey tax obligations. The workshops are half-day seminars presented at locations throughout

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*business workshops - from pg. 1*

the State. The Internal Revenue Service does not participate in these seminars.

The workshops include the following topics:

- Identifying types of business ownership and the tax consequences of each type.
- Registering a business with the Division of Taxation, Division of Revenue and Enterprise Services, and Department of Labor and Workforce Development.
- Determining what is taxable and what is exempt for New Jersey sales tax purposes.
- Procedures for collecting and remitting various New Jersey taxes.
- Filing sales and use tax returns.
- Meeting employer responsibilities.
- Reporting business income.

To attend a workshop, review the schedule and register with the contact person listed for each event. The contact person can also provide the time of the workshop, parking information and directions to the location. The Division does not manage the registration process.

The current [workshop schedule](#) is available online. The Division updates the schedule as new workshops are added. □

**LOCAL PROPERTY TAX**

**Tax Assessors' Calendar**

**Oct. 1 (on or before)–**

- Agricultural land values for farmland assessed under Farmland

Assessment Act published by State Farmland Evaluation Advisory Committee (F.E.A.C.).

- Table of Equalized Valuations for State School Aid promulgated by Director, Division of Taxation.
- Initial Application, Form F.S.1, for blast or radiation fallout shelter exemption filed with tax assessor.

**Oct. 1–**

- All real property in taxing district valued for tax purposes (pretax year).
- \$250 veteran's property tax deduction eligibility established (pretax year).
- \$250 real property tax deduction for senior citizens (age 65), disabled persons or surviving spouses/civil union partners (age 55) eligibility established (pretax year). Age or disability status established by Dec. 31 (pretax year).
- Added Assessment List and duplicate filed with County Tax Board.
- Omitted Assessment List and duplicate filed with County Tax Board.
- Limited Exemption and Abatement Audit Trail report filed with Property Administration and the County Tax Board.
- Taxable property value in all districts designated by the municipality, including district proposed in ordinance, certified by assessor as not exceeding 15% or 20% of the total taxable property assessed in the municipality (pretax year).

**New Jersey State Tax  
news**

published quarterly by:

**New Jersey Division of Taxation  
Taxpayer Services  
Technical Information Branch  
PO Box 281  
Trenton, NJ 08695-0281**

The *State Tax News* is published on the Division of Taxation's website.

Subscribe to *NJ Tax E-News* on our website to be notified when new issues become available.

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.

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assessors' calendar - from page 2

- Proposed preliminary revenue allocation plan and property tax increment base of district, estimate of taxable value of assessed property, statement of tax abatements or exemptions expected to be granted, etc. certified by assessor.
  - Exempt real property sold to nonexempt owner or any real property improved after Oct. 1 and before Jan. 1 valued and assessed as of the first day of the month following completion or sale of property.
  - True taxable value of improvement, conversion or construction of property that has applied for exemption and/or abatement determined by assessor.
- Oct. 1 (after)–**
- Assessor notified of structural material depreciation occurring after Oct. 1 and before Jan. 1.

**Oct. 25 (on or before)–**

- Added Assessment Certification for Fire Districts, Form CNC-3, provided by assessor/collector.

**Nov. 1 (on or before)–**

For Monmouth County, see *Monmouth County Demonstration Program* below.

- Initial Statements, Forms I.S., and Further Statements, Forms F.S., for property tax exemption filed with tax assessor.
- Notice of Disallowance of farmland assessment issued by tax assessor.
- Assessor completes Form CNC-3 and forwards original to tax collector.

**Nov. 15–**

For Monmouth County, see *Monmouth County Demonstration Program* below.

- Deadline for filing proposed compliance plans with Division of Taxation and County Tax Board.
- Deadline for taxing districts' appeals of Table of Equalized Valuations to New Jersey Tax Court.

**Dec. 1 (prior to)–**

- Deadline for filing Form FA-1, Application for Farmland Assessment (pretax year), in cases where assessed values reflect revaluation of all property.

**Dec. 1 (on or before)–**

- Appeals from added assessments filed with County Tax Board, or 30 days from the date collector of the taxing district completes bulk mailing of tax bills for added assessments, whichever is later.

- Appeals from omitted assessments filed with County Tax Board, or 30 days from the date collector of the taxing district completes bulk mailing of tax bills for the omitted assessments, whichever is later.

**Dec. 20 (on or before)–**

- County Tax Board certifies to Director, Division of Taxation the aggregate decline, if any, in the true value of vacant land, comparing current year to base year.

**Dec. 31 (on or before)–**

- Legal advertisement of availability of Tax List for public inspection.
- Applications for veterans' deductions and senior citizens, disabled persons and surviving spouses/civil union partners property tax deductions must be filed with assessor during the pretax year, thereafter with collector during the tax year.

The complete [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 Oct. 1, 2013. The following dates on the assessors' calendar have been revised for municipalities in Monmouth County:

**Interest 6.25%**

The interest rate assessed on amounts due for the period Jan. 1, 2015 – Dec. 1, 2015, will be 6.25%.

The assessed interest rate history is listed below.

Effective Date	Interest Rate
1/1/09	7.00%
1/1/10	6.25%
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%

*assessors' calendar - from pg. 3*

**Nov. 1 (on or near)–**

- Legal advertisement of availability of Tax List for public inspection.

**Nov. 1–**

- Preliminary assessment list completed by assessor and certified to County Tax Board (pretax year).

**Nov. 15–**

- Assessor to notify each taxpayer by mail of the current assessment and preceding year's taxes (pretax year).

**Nov. 25 (on, before or after)–**

- Assessor to file certification of bulk mailing of Notification of Assessment with the County Tax Board within 10 days of completion of mailing. If County Tax Board completes bulk mailing, the County Tax Administrator prepares the certification within 10 days of the date the bulk mailing was completed.

**End of November–**

- Deadline for taxing districts' appeals of Table of Equalized Valuations to New Jersey Tax Court.

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

## Criminal Enforcement

Criminal enforcement over the past several months included:

- An investigation at Easton Convenience Stop in New Brunswick, New Jersey, on April 30, 2015, resulted in the seizure of 31.5 cartons of contraband cigarettes, 4.25 cartons of Beedies and 4,015 untaxed tobacco products. Large amounts of synthetic marijuana and counterfeit DVDs were also found and seized. Warrants were issued for the owner of the store, Alaa Hussein, in the amounts of \$50,000 no 10% bail (Treasury warrants) and \$75,000 no 10% bail (New Brunswick warrants). Special agents from the New Jersey Division of Taxation's Office of Criminal Investigation (OCI) arrested Alaa Hussein on June 4, 2015, at the Easton Convenience Stop. While executing the arrest warrant, the agents found additional violations resulting in the seizure of 18 cartons of contraband cigarettes, 558 untaxed tobacco products and 14 loose cigarettes also known as "loosies." The owner was charged with additional offenses.
- Three separate compliance inspections were performed at H&S Gas Station, G&S Gas Station and G&R Fuel Corp, all owned by Sukhjinder Singh Jaswal. These inspections resulted in the seizure

of a total of 152.8 cartons of counterfeit New Jersey tax-stamped cigarettes and 12,263 untaxed tobacco products. Jaswal was charged with multiple cigarette- and tobacco-related offenses and arrested on May 28, 2015, by OCI special agents. He was processed at the Newark Police Department and released on his own recognizance.

- OCI special agents conducted an undercover sting that resulted in the seizure of 28,800 counterfeit New Jersey tax stamps and 20 cartons of counterfeit tax-stamped cigarettes. As a result of the operation, Sureshbhai Patel was arrested and signed a Consent to Search the residence where he lives. The home search resulted in the seizure of an additional 114.1 cartons of counterfeit tax-stamped cigarettes, as well as multiple irons and glue material. Bail was set at \$150,000, no 10%. Patel was transported to the Middlesex County jail by OCI special agents.
- On June 15, 2015, Gilberth Navarro Umana pled guilty to various counts of his indictment: count one, conspiracy; count two, identity theft; count six, insurance fraud; count ten, failure to file tax return; count eleven; failure to file tax return; and count fourteen, insurance fraud. All offenses were

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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.

Louisiana

12/1/15 – 12/31/15

<http://ldrtaxamnesty.com/>



*criminal enforcement - from page 4*

third-degree charges or downgraded to third-degree charges. The State is recommending that Mr. Umana, as a third-degree offender, be sentenced to probation conditioned upon his serving 364 days in jail. The defendant will pay restitution to New Jersey Manufacturers Insurance Company and to the State of New Jersey for taxes due for calendar years 2010 and 2011. Sentencing was scheduled for July 2015. An OCI forensic auditor worked with New Jersey's Office of Insurance Fraud Prosecutor during this joint investigation.

- On June 17, 2015, Michael Jones, a former Atlantic City Police Officer, was sentenced by Atlantic County Superior Court Judge Kyran Connor to a seven-year prison sentence for official misconduct. Jones will have to serve a minimum of five years before being eligible for parole. He also received a four-year prison sentence for filing fraudulent tax returns and failing to pay taxes due, which will run consecutively with the seven-year prison term for the misconduct charge. Judge Connor also ordered Jones to pay

\$12,760.02 in restitution for outstanding taxes and fines related to his failure to pay taxes and filing fraudulent tax returns.

- On June 18, 2015, OCI special agents assisted New York Taxation and Finance law enforcement personnel with the arrest of New Jersey residents Yuderquis Guerrero and Edwin Guerrero for filing false New York tax returns.
- On June 23, 2015, OCI special agents performed surveillance on a storage unit known to be frequented by a cigarette trafficker, Jose Nunez. (A year ago, an OCI special agent had arrested Nunez and seized 800 cartons of contraband cigarettes and 60,000 counterfeit tax stamps.) OCI received information from Virginia and Maryland revenue agencies that Nunez had been recently arrested in Maryland for attempting to smuggle 2,100 cartons of contraband cigarettes. This intelligence-sharing provided vital, real-time information describing a storage unit in northern New Jersey. OCI immediately began to work with this information and identified an associate, Jeremias Acosta, who had also been previously arrested

by OCI for possession of counterfeit tax-stamped cigarettes. OCI set up surveillance, which culminated in the arrest of both Jeremias Acosta and Juan Polanco. The investigation resulted in the seizure of 227.9 cartons of counterfeit New Jersey tax-stamped cigarettes, 925 cartons of Virginia-stamped cigarettes and 62,120 counterfeit New Jersey tax stamps. A total of \$71,645 in U.S. currency was also seized. Indictable charges have been filed.

- On June 25, 2015, an investigation of 307 Valley Convenience LLC (7-Eleven convenience store) in Wayne, New Jersey, resulted in the seizure of 118.9 cartons of counterfeit New Jersey tax-stamped cigarettes and 0.4 cartons of unstamped cigarettes. Both the owner, Nael A. Abukwaik, and the manager, Ahmad M. Alsabagh, were arrested by OCI special agents and then processed at the Wayne Police Department. Indictable charges were filed in Passaic County. The subjects were released on their own recognizance.
- On June 26, 2015, The Port Authority Police Department requested assistance from OCI in connection with a box truck that was pulled over for a traffic violation at the George Washington Bridge. The truck was found to contain 3,380 cartons of unstamped Canadian Tribal Nation cigarettes. All of the untaxed cigarettes and the box truck were seized. As a result of OCI's investigation, the driver, Corey J. O'Neil, and co-driver, Curtis Zolner, both of Salamanca, New

## **Enforcement Summary Statistics**

### **Third Quarter 2015**

Following is a summary of enforcement actions for the quarter ending September 30, 2015.

	<b>Number</b>	<b>Amount</b>
• Bank Levies	646	\$ 2,420,196
• Certificates of Debt	3,399	51,455,084
• Seizures	93	1,782,575
• Auctions	12	274,493
• Warrants of Satisfaction	4,562	

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*criminal enforcement - from pg. 5*

York, were arrested. The owner of the truck and the contraband cigarettes, Jaymee Minner, later arrived at the Port Authority police station to inquire about the seizure and was also arrested by OCI special agents. The seized contraband cigarettes have a retail value of \$291,694.

- On July 13, 2015, William K. Herring pled guilty to charges of third-degree theft and third-degree failure to pay or turn over taxes. William Herring admitted before Judge Cristen D'Arrigo that he used his position at J&C Auto Sales Inc. to steal cash and cars from their inventory in excess of \$299,000 and failed to report the income on his personal tax returns. Total restitution to the State is \$27,400.06 (tax, penalty and interest). The investigation was conducted by an OCI forensic auditor, the Vineland Police Department and the New Jersey Motor Vehicle Commission. The case was prosecuted by Cumberland County Assistant Prosecutor Charles Wettstein. Mr. Herring was scheduled for sentencing on Oct. 2, 2015.
- On July 14, 2015, Gennaro Dicecilia of Toms River, New

Jersey, pled guilty to a second-degree charge of failure to turn over collected New Jersey sales tax before Mercer County Superior Court Judge Timothy P. Lydon. On Oct. 16, 2015, Dicecilia was sentenced to three years in State prison and must pay restitution of \$220,797, representing the sales tax he failed to remit plus penalty and interest. Dicecilia was charged in a Nov. 14, 2013, indictment that resulted from an investigation by OCI and the Division of Criminal Justice. In pleading guilty, Dicecilia, the owner of Automotion LLC, admitted that he collected \$156,564 in sales tax from car buyers that he purposely failed to turn over to the State of New Jersey. In November 2011, Division of Taxation compliance personnel conducted a routine canvas of used car dealerships in Ocean County to identify dealerships that were not properly registered or licensed. During the canvas, it was determined that Dicecilia had failed to file any sales tax returns or remit any sales tax for Automotion since the dealership opened in 2007. The Division of Taxation demanded payment of the dealership's outstanding sales tax, and Dicecilia subsequently filed sales tax returns. However, an investigation by an OCI special agent revealed that he deliberately hid information about the number of cars sold and the sales tax that he collected. Based on vehicle title transfer records from the New Jersey Motor Vehicle Commission, it was determined that Dicecilia had collected \$205,157 in sales tax, while he had remitted only \$48,593 during the civil audit.

- On July 20, 2015, New Jersey State Police (NJSP) troopers stopped a motor vehicle operated by Carla Ward and passenger Tyrone Rice on the New Jersey Turnpike in East Greenwich, New Jersey. The troopers found 150 cartons of Virginia tax-stamped Newport cigarettes in the vehicle. They detained Carla Ward and Tyrone Rice, who were transported to the NJSP barracks in Moorestown and charged with transportation of contraband cigarettes. OCI special agents were summoned to the NJSP barracks and conducted the investigation. As a result, both Ward and Rice were charged with possession of 100 cartons or more of Virginia tax-stamped cigarettes, failure to maintain records and engaging in a cigarette transaction with an unlicensed person. Carla Ward and Tyrone Rice were released on a summons complaint pending their appearance in court. □

## **Tax Briefs**

### **Gross Income Tax**

**IRS Form 1099-Q** – A taxpayer who received IRS Form 1099-Q inquired as to whether the distribution reported thereon was subject to New Jersey gross income tax. Taxpayer is the designated beneficiary of a qualified tuition plan (QTP).

A designated beneficiary of a QTP receives Form 1099-Q from the administrator of the plan when he or she makes a withdrawal from the plan or transfers funds between accounts.

All distributions that were made during the taxable year from a Coverdell

### **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.



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ESA Plan or a 529 Plan are reported on Form 1099-Q. The portion of the distribution that represents the amount paid or contributed to the plan is a return of the investment (Box 3, Form 1099-Q) and is not included in income. Distributions (including earnings) that are used to pay qualified educational expenses are not subject to New Jersey gross income tax. No portion of a distribution is subject to tax unless the total of the beneficiary's QTP distributions for the year exceeds his or her adjusted qualified education expenses. When that occurs, the taxpayer must report some or all of the earnings (Box 2, Form 1099-Q) on his or her tax return.

Instructions for determining adjusted qualified education expenses and the taxable portion of a QTP distribution can be found in IRS Publication 970, *Tax Benefits for Education*. □

## In Our Courts

### Gross Income Tax

**Time to File Amended Return** – *John N. Backos v. Director, Division of Taxation*, decided May 22, 2015; Tax Court, Docket No. 000031-2014.

On April 15, 2009, Backos (Plaintiff) and his wife requested an extension of time to file their joint 2008 New Jersey gross income tax return. On Aug. 26, 2009, plaintiff filed the return showing tax due of \$8,639. Plaintiff filed an amended return on April 17, 2012, which again showed tax due of \$8,639, and did not request a refund. On Nov. 19, 2012, Plaintiff filed another amended return, this time requesting a refund of \$4,881. The Division denied the refund claim as being untimely.

N.J.S.A. 54A:9-8 states that refund claims must be filed within the later of three years from the date the return was filed or two years from the time the tax was paid. The Tax Court held that the refund request was untimely because the amended return requesting a refund, which was filed on Nov. 19, 2012, was filed three years and eighty-five days after the initial return was filed (Aug. 26, 2009).

### Cigarette Tax

**Unstamped, Untaxed Cigarette Purchases** – *Sandy Smith v. Director, Division of Taxation*, decided April 13, 2015; Tax Court, Docket No. 000143-2013.

Sandy Smith (Plaintiff) purchased 278 cartons of unstamped cigarettes online from an unlicensed, out-of-State seller. The seller did not collect sales tax, and the Plaintiff did not pay use tax. The Division issued a notice of assessment for use tax and cigarette tax to Plaintiff, which she protested. The Division upheld the assessment and issued a final determination. The Plaintiff contested the assessment claiming that: (1) the

assessment was untimely, (2) the seller should be liable, (3) she presumed that all taxes were included in the purchase price and was unaware of her tax and reporting obligations and (4) her Chapter 7 discharge preempted the assessments.

The Tax Court held that Plaintiff was liable for the cigarette tax. The facts indicated that the out-of-State seller was not licensed in New Jersey and had not purchased cigarette stamps, so cigarette tax had not been paid at the time of purchase. Additionally, the Court found that Smith was a consumer. Under the Cigarette Tax Act, a consumer is someone who purchases unstamped cigarettes for use or consumption in New Jersey. The Act requires that a consumer apply for a consumer's license, file reports with the Division and pay the tax due on any cigarette purchases. Plaintiff did not do any of these things. The Court noted that cigarette tax can be imposed on the user or the consumer, and Plaintiff's failure to obtain a license and file reports did not relieve her of liability to pay the

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## Pay NJ Taxes Electronically

[www.state.nj.us/treasury/taxation/payelect.shtml](http://www.state.nj.us/treasury/taxation/payelect.shtml)

### Electronic Check (E-Check)

SAMPLE

John Smith  
Jane Smith  
123 Main Street  
Trenton, NJ 08611

DATE \_\_\_\_\_ 15-09-0000

PAY TO THE ORDER OF \$ \_\_\_\_\_

Anyplace Bank  
Trenton, NJ 08611

Routing number: 020202886    Account number: 1234

For: 1234

Do not include the check number

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 7*

cigarette tax. Because Plaintiff did not file the required reports with the Division, there was no statute of limitations within which Taxation had to assess the tax, and the Chapter 7 bankruptcy discharge provisions would not apply. Finally, the Court found that Smith's ignorance of the cigarette tax law was not a defense.

With respect to the sales and use tax assessment, the Court found Smith liable for use tax because purchasers that don't pay sales tax must pay use tax and file a return within 20 days of the purchase.

Although the Court was sympathetic to Smith's claims that she was unable to pay and that she did not intend to defraud, the Court found the Division's assessment to be valid and dismissed Smith's complaint.

**Standing** – *Thomas Giles v. Director, Division of Taxation*, decided Feb. 27, 2015; Tax Court, Docket No. 002387-2013.

On Dec. 7, 2012, the Division issued a notice of assessment to Margaret A. Giles for excise tax and sales and use tax on the purchase of untaxed cigarettes. Thomas Giles (Plaintiff) filed a complaint challenging this assessment on March 15, 2013.

The Division moved to dismiss the complaint on the basis that Thomas Giles did not have standing to challenge the assessment against Margaret Giles. In general, a plaintiff does not have standing to file a complaint on behalf of a third party. In New Jersey, to have standing requires that the "party must present a sufficient stake in the outcome of the litigation, a real adverseness with respect to

the subject matter, and a substantial likelihood that the party will suffer harm in the event of an unfavorable decision."

The Court found that Thomas Giles did not have standing to file a complaint in this case. The Division issued the assessment to Margaret Giles, not to Thomas. Although Margaret and Thomas have the same last name, Plaintiff did not explain the relationship between them. Additionally, the Court found that a letter attached to the complaint indicated that Thomas is not financially responsible for the assessment against Margaret. Plaintiff did not present anything that suggested he had any personal interest in the outcome of the case.

Because Plaintiff did not have standing, the Court dismissed the complaint. □

## ***In Our Legislature***

### **Miscellaneous**

**State Agency Permit Review** — P.L. 2015, c.88, signed into law on Aug. 10, 2015, and effective immediately, amends N.J.S.A. 52:14B-26 and requires each State agency to periodically identify and review all permits it issues and submit a written report of its findings to the Secretary of State. The frequency of this review is to be determined by the Secretary of State.

The review must identify all permits that:

1. Can be administered through an expedited process and/or processed online;
2. Should be eliminated because they are obsolete, no longer

necessary or cost more to administer than the benefits they provide; and

3. Can lawfully and practicably be extended.

The agency's written report to the Secretary of State must include:

1. A description of each permit the agency issues;
2. A description of recent actions taken by the agency with respect to 1 – 3 above and any recent actions taken to reduce the number of permits backlogged (if any);
3. Recommendations and explanations with respect to 1 – 3 above for the agency's permits for which no recent actions have been taken; and
4. A list of any rules, regulations and statutes that need to be revised or eliminated to accomplish those recommendations. □

## ***Tax Calendar***

The following three calendars provide listings of filing and payment dates for tax year 2015 (Jan. 1, 2015 – Dec. 31, 2015) and tax year 2016 (Jan. 1, 2016 – Dec. 31, 2016) 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.

**2015**

**2016**

*continued on page 9*



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

2015      2016

• **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.

2015      2016 □



*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