

New Jersey State Tax news

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Correction: On Demand Streaming and Downloadable Videos Subscription, see page 7.

Homestead Benefit Filing Under Way

New Jersey homeowners are now filing their 2015 Homestead Benefit applications. The Division of Taxation mailed worksheets and instructions for the homeowner benefit to more than 1.1 million New Jersey residents over a three-week period that began in mid-September 2017. During the same period, the Division sent emails containing instructions for downloading the application packet to an additional 84,000 residents. The homeowners who received emails had filed online in a prior year and indicated that they wanted to receive future applications electronically.

To be eligible for the Homestead Benefit, applicants had to be New Jersey residents who owned and occupied a home in New Jersey that was their principal residence on October 1, 2015, paid property taxes on that home, and had 2015 New Jersey gross income of \$75,000 or less (\$150,000 or less for homeowners 65 or older or blind or disabled).

Benefit amounts vary based on the applicant's income, filing status, property taxes, and whether the applicant was age 65 or older or blind or disabled.

Most homeowners can file their applications either online or by phone (1-877-658-2972). Applicants should read the instructions in the 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 the application correctly.

The filing deadline for 2015 Homestead Benefit applications is November 30, 2017. More information on the Homestead Benefit, including eligibility requirements, is available [online](#). □

Small Business Outreach

Over the next several months, the Division of Taxation will be increasing its door-to-door outreach to familiarize small business owners with State tax laws and how to comply with them. This outreach, also referred to as canvassing, is an ongoing part of the Division's mission to promote voluntary compliance.

The focus of the outreach will be on educating newly registered businesses and businesses that have not yet filed a tax return. Personnel from the Division's Collection and Enforcement Branch will explain the New Jersey taxes for which a business may be responsible and what the business owner needs to do to meet those responsibilities. Each business also will be provided with an investigator's direct contact information in case there are follow-up questions.

This expanded educational effort is part of a series of initiatives announced by the Department of

the Treasury last spring. The purpose is to make it easier for taxpayers to understand their tax obligations. □

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 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 event. 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 Assessor Certificates

The Tax Assessor Examination is held in accordance with the Assessor Certification and Tenure Act, which requires anyone taking office as a tax assessor after July 1, 1971, to hold a tax assessor certificate.

Twelve persons passed the March 25, 2017, C.T.A. exam. They are:

Atlantic County: Neil McGettigan, Absecon City; Charles Woolson, Hammonton Town.

Burlington County: Douglas Standriff, Ho-Ho-Kus Borough.

Camden County: Abrina Carson, Pennsauken Township; Patrick Dymond, Collingswood Borough.

Essex County: Carol Callahan, Livingston Township; Jason Weinstein, Maplewood Township.

Monmouth County: Taras Olesnycky, Manalapan; Howard VanSalisbury, Matawan Borough.

Ocean County: Barbara Bielawne, Forked River.

Sussex County: Kristen Umansky, Stockholm.

Warren County: William Kanyuck, Stewartsville.

The next C.T.A. examination is scheduled for March 24, 2018. To apply, complete the Application for Admission to a Tax Assessor Certification Exam, [Form AC-1](#). The

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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.

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deadline to file applications for this exam is February 22, 2018. 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**

October 1 (on or before)–

- Agricultural land values for farmland assessed under Farmland Assessment Act published by State Farmland Evaluation Committee (F.E.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.
- Initial Application, Form WS-1, for water supply and sewage disposal facilities exemption filed with tax assessor.

October 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 December 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).
- 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 October 1 and before January 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 for which the owner has applied for exemption and/or abatement determined by assessor.

October 1 (after)–

- Assessor notified of structural material depreciation occurring after October 1 and before January 1.

October 25 (on or before)–

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

November 1 (on or before)–

For Monmouth County, see *Monmouth County Assessment 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.

Current Amnesty Programs

The following jurisdictions are conducting tax amnesty programs. 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.

Ohio	1/1/18 – 2/15/18	www.tax.ohio.gov
Rhode Island	12/1/17 – 2/15/18	www.taxamnesty.ri.gov



November 15–

For Monmouth County, see *Monmouth County Assessment 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.

December 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.

December 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.

December 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.

December 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 [2017 Work Calendar](#) is available on the Division’s website.

Monmouth County Assessment 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. This was designed 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:

November 1 (on or near)–

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

November 1–

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

November 15–

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

November 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 [2017 Monmouth County Work Calendar](#) is available on the Division’s website. □

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%

Criminal Enforcement

- On April 27, 2017, special agents from the Office of Criminal Investigation (OCI) conducted an inspection at Kaman Mini Market in Lodi, New Jersey, which is owned by Aziz Kanan and his brother, Mawarfaq Kanan. The inspection resulted in the seizure of 21 cartons of contraband cigarettes and more than 2,000 untaxed cigars. Both owners were arrested and charged with indictable offenses. The Kanan brothers were transported to the Lodi Police Department, where



they were processed by OCI and released without incident.

- On April 28, 2017, OCI special agents arrested the target of an ongoing investigation into contraband cigarette offenses related to the possession of 19 cartons of untaxed cigarettes. The cigarettes were discovered during a retail compliance inspection on March 10, 2017. Five cartons contained unstamped cigarettes, and 14 cartons had counterfeit New Jersey tax stamps. The suspect was taken to the U.S. Homeland Security Office in Newark, New Jersey, for processing by OCI, and was released on his own recognizance.
- On May 4, 2017, OCI conducted joint Quality of Life sweeps with Jersey City officials. As a result, numerous cartons of contraband cigarettes, untaxed tobacco, and packages of illegally imported hookah tobacco were seized. Charges were filed by OCI against each of the local businesses where the seizures occurred.
- On May 5, 2017, S&K Wholesaler LLC (formally S&K Imports, Inc.), located in Philadelphia, was denied a New Jersey nonresident cigarette distributor license. The cigarette supply company changed ownership last year, and neither the Pennsylvania Department of Revenue nor the New Jersey Division of Taxation were properly informed. However, when the company submitted its license application this year, background research revealed that certain principals had a criminal history. As a result, the company was ineligible for a license.

- On May 5, 2017, Alex Frank, owner of Hammer Maintenance LLC and/or Hammer Equipment LLC; Sonny Frank, owner of Hydraulic Breaker Services, LLC; and Rocky Frank, owner of Trinity Hydraulic Services LLC and/or Trinity Machine LLC, each waived indictment (accusation) on charges of third-degree failure to file NJ-1040 and third-degree failure to file Sales and Use Tax returns. Alex Frank failed to file NJ-1040s for Tax Years 2010–2014, and Sales and Use Tax returns for the quarters ending March 30, 2011, through December 31, 2015. Sonny Frank failed to file an NJ-1040 for Tax Year 2014, and Sales and Use Tax returns for the quarters ending March 30, 2011, through December 31, 2015. Rocky Frank failed to file NJ-1040s for Tax Years 2012–2014, and Sales and Use Tax returns for the quarters ending March 30, 2011, through December 31, 2015. The request to be tried by accusation was granted. The three defendants entered into the Pretrial Intervention (PTI) program and a consent judgment was agreed upon. They will collectively pay to the New Jersey Department of

the Treasury a total of \$803,874.50. This was a cooperative investigation with the New Jersey Division of Criminal Justice, the Social Security Administration, and OCI’s Freehold Financial Investigations Unit.

- On May 19, 2017, Donald Horner, Denise Horner, and Dianna Horner were accepted into the Pre-Trial Intervention program. All three had been arrested on charges of filing false tax returns for Tax Years 2010–2013. Their arrests were the result of a joint operation with the Burlington County Prosecutor’s Office and OCI’s Freehold Financial Investigations Unit. Donald and Denise Horner also were charged with failure to pay Income Taxes based on \$178,890 in unreported income for those years. Dianna Horner filed amended tax returns. Donald and Denise Horner filed amended tax returns and paid taxes due of \$11,375.
- On May 23, 2017, more than \$100,000 was seized from an illegal lottery operation in New Jersey. The seizure was the result of information elicited from a confidential informant by an OCI Task Force Officer while

Enforcement Summary Statistics *Third Quarter 2017*

Following is a summary of enforcement actions for the quarter ending September 30, 2017.

	Number	Amount
• Bank Levies	850	\$ 2,225,467
• Certificates of Debt	3,633	70,463,769
• Seizures	73	936,773
• Auctions	15	158,093
• Warrants of Satisfaction	4,368	

the latter was on assignment with the U.S. Homeland Security Investigations (HSI) Financial Unit. The seizure stopped the outbound transfer of U.S. currency to the Dominican Republic. OCI's continued involvement with HSI contributes to the protection of State revenue, and in this case, helped reduce the erosion of the State Lottery program caused by a competing illegal lottery.

- Alexandra Masso, along with her husband Leonardo, used her position as an office manager to embezzle money from Miller Dental Arts. On May 26, 2017, Alexandra Masso pleaded guilty to second-degree theft by unlawful taking and third-degree failure to pay. Leonardo Masso pleaded guilty to second-degree theft by unlawful taking. This investigation was conducted by the Hudson County Prosecutor's Office in conjunction with OCI's Freehold Financial Investigations Unit.
- On June 7, 2017, special agents from OCI conducted a compliance inspection of Mina Tobacco in Jersey City. Agents seized 40,452 cigars, 2,090 tobacco wraps, 24 hookah boxes, 225 cans of snuff, and 48 loose tobacco pouches. Two business officers, Mina A. Abdelaziz and Mar J. George, were arrested and

charged with the following: filing a false return (third degree); failure to pay (third degree); failure to maintain books/records (third degree); offering false information to a public officer (disorderly person); falsifying records (fourth degree); possession of untaxed tobacco (disorderly person); and failure to keep tobacco records (disorderly person). After OCI processed the defendants, they were released on their own recognizance. This investigation was conducted by OCI's Special Investigations Unit.

- On June 26, 2017, six people were arrested in Lakewood, on State and federal charges involving benefit fraud. The charges allege that the defendants misrepresented their income when they submitted applications for government assistance programs – declaring inaccurate amounts that were low enough to qualify. They are accused of manipulating their tax returns and related business accounts to commit this fraud. The arrests were the result of a joint operation, dubbed Operation Blue Claw, with the Federal Bureau of Investigation, the New Jersey Office of the State Comptroller, the Ocean County Prosecutor's Office, and OCI. □

the Division if this income, which is reportable for federal income tax purposes in 2017, is subject to New Jersey Gross Income Tax at that time even though he is now a nonresident.

The Division responded that any compensation earned from or for services rendered in New Jersey by a nonresident is subject to Gross Income Tax in accordance with N.J.S.A. 54A:5-8a(2). It is reportable to New Jersey at the same time that it is reportable for federal income tax purposes under N.J.S.A. 54A:8-3(c). These two statutory sections provide that New Jersey sourced income earned in a prior period and reportable in a subsequent period is subject to Gross Income Tax, regardless of the residency of the taxpayer when reported.

Therefore, the taxpayer must source to New Jersey the IRC Section 457A deferred compensation income that is attributable to services performed in the State and report this income for New Jersey Gross Income Tax purposes in the same tax year as reported for federal income tax purposes.

Errors and Omissions on Form GIT/REP-3 — An attorney asked if an error on a completed Form GIT/REP-3 that accompanied a deed at recording would invalidate that deed and impair title to the property, even though there were no errors made on the recorded deed itself.

The Division cited N.J.S.A. 54A:8-10(g), which states:

“If a deed is recorded notwithstanding an omission or inaccuracy in the form prescribed pursuant to subsection a. of this section or in any certification by the transferor on such form or a deficiency in the

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

Gross Income Tax

Deferred Compensation Received by a Nonresident Hedge Fund Manager Under IRC Section 457A

— A hedge fund manager, who while a resident of New Jersey and performing services in this state, deferred a portion of his compensation into an account in an offshore bank under IRC Section 457A. He asked



payment of estimated gross income tax required by this section, the recording of such deed shall not be invalidated by reason of such omission, inaccuracy, erroneous certification or deficiency nor shall the title founded on such deed be impaired thereby.”

Therefore, the fact that a completed Form GIT/REP-3 contained errors does not invalidate the recorded deed transferring title from the sellers to the buyers. If a buyer, seller, or some other third party wishes to challenge the validity of the deed on some other grounds, they should consult their own independent legal counsel.

Sales and Use Tax

Fishing and Hunting Licenses Issued by Governmental Agencies

— A taxpayer inquired if charges for State hunting licenses, State fishing licenses, and federal duck stamps issued by the United States Fish and Wildlife Service are subject to New Jersey Sales and Use Tax.

The Division responded that sales of services or property not ordinarily

sold by private persons are exempt from Sales and Use Tax when sold by federal or New Jersey governmental agencies. N.J.S.A. 54:32B-9(a). Therefore, charges for State hunting licenses, State fishing licenses, and federal duck stamps issued by the United States Fish and Wildlife Service are exempt from Sales and Use Tax.

Medical Grade Glue — A taxpayer, who provides medical services, inquired if Sales or Use Tax is due when purchasing medical grade glue that will be used by the taxpayer when providing medical services to treat patients. Medical grade glue is a medical adhesive that is used in lieu of stitches or staples to join the edges of a wound together or to close minor wounds.

The New Jersey Sales and Use Tax Act imposes tax on charges for retail sales of tangible personal property, unless a valid exemption exists. One of those exemptions is for charges for prosthetic devices for human use. N.J.S.A. 54:32B-8.1(a)(4). A “prosthetic device” is defined as a replacement, corrective, or supportive

device including repair and replacement parts for same worn on or in the body in order to: artificially replace a missing portion of the body; or prevent or correct a physical deformity or malfunction; or support a weak or deformed portion of the body. N.J.S.A. 54:32B-8.1(b).

The Division responded that medical grade glue meets the definition of a prosthetic device because it artificially replaces a missing portion of the body (skin), it corrects a deformity or malfunction (open wound), and it supports a weak or deformed portion of the body (closes the open wound and allows it to heal). Therefore, charges for the taxpayer’s purchases of medical grade glue are exempt from Sales and Use Tax.

Correction: On Demand Streaming and Downloadable Videos Subscription

— On page 8 of the [Spring 2017](#) issue of the *New Jersey State Tax News*, the Division addressed the taxability of a lump-sum charge for a subscription that provides both streaming and downloadable videos and television shows on demand. Although the Division correctly concluded that the charge was subject to Sales Tax because the sales price consisted of taxable and nontaxable products sold together for one price, the article included this incorrect sentence: “The Division responded that streaming videos are not considered specified digital products and are not subject to Sales Tax.” The correct sentence should have stated: “The Division responded that streaming videos are considered specified digital products, but are exempt from tax based on the facts provided because they are only accessed and are not delivered to the purchaser.” We regret the error. □

Pay NJ Taxes Electronically

Individuals: www.state.nj.us/treasury/taxation/payment-individuals.shtml
Businesses: www.state.nj.us/treasury/taxation/payment-businesses.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 Legislature

Corporation Business Tax

Garden State Create Zones — P.L. 2017, c.221, signed into law on August 7, 2017, and effective immediately, establishes Garden State Create Zones under the Grow New Jersey Assistance program, and provides increased tax credits for certain businesses that have collaborative research relationships with colleges or universities located in New Jersey.

Funds for County Farmland Preservation Grants — P.L. 2017, c.225, signed into law on August 7, 2017, and effective immediately, appropriates \$32.5 million from constitutionally dedicated Corporation Business Tax revenues to the State Agriculture Development Committee for planning incentive grants to counties for farmland preservation purposes.

Funds for Municipal Farmland Preservation Grants — P.L. 2017, c.226, signed into law on August 7, 2017, and effective immediately, appropriates \$7.5 million from constitutionally dedicated Corporation Business Tax revenues to the State Agriculture Development Committee for planning incentive grants to municipalities for farmland preservation purposes.

Gross Income Tax

Checkoff for NJ Memorials to War Veterans Maintenance Fund — P.L. 2017, c.190, signed into law on August 7, 2017, effective immediately, and applicable to tax years beginning on or after January 1, 2018, establishes the NJ Memorials to War Veterans Maintenance 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 tax returns.

Checkoff for Jersey Fresh Program Fund — P.L. 2017, c.197, signed into law on August 7, 2017, effective immediately, and applicable to tax years beginning on or after January 1, 2018, establishes the Jersey Fresh Program 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 tax returns.

Checkoff for NJ World War II Veterans' Memorial Fund — P.L. 2017, c.203, signed into law on August 7, 2017, effective immediately, and applicable to tax years beginning on or after January 1, 2018, allows taxpayers to donate to the NJ World War II Veterans' Memorial Fund by specifying that a certain amount of their Income Tax overpayments should go to that fund or by enclosing a contribution with their tax returns.

Property Tax Assessment Concerning Depreciation — P.L. 2017, c.228, signed into law on August 7, 2017, and effective immediately, amends P.L. 1945, c.260. It revises dates used by assessors in the Property Assessment Demonstration program for determining the value of property following material depreciation that occurs during a certain period of time. Currently, this only effects Monmouth County.

**Property Tax Relief Programs
Installment Payment Plan** — P.L. 2017, c.207, signed into law on August 7, 2017, and effective immediately, allows an individual who is age 65 or older or blind or disabled to set up an installment payment plan

to repay any amounts owed for the Homestead Benefit or Senior Freeze (Property Tax Reimbursement) programs. □

Tax Calendar

The following three calendars provide listings of filing and payment dates for Tax Year 2017 (January 1, 2017 – December 31, 2017) and Tax Year 2018 (January 1, 2018 – December 31, 2018) 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.

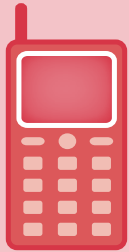
[2017](#) [2018](#)

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

[2017](#) [2018](#)

- **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.

[2017](#) [2018](#) □



*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
- Senior Freeze
Hotline1-800-882-6597
- 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
- Report Tax Fraud 609-588-2001