

New Jersey State Tax News
2004 (Volume 33)
INDEX

	No.	Page		No.	Page
9-1-1 SYSTEM AND EMERGENCY RESPONSE FEE			Immune Activity: Contract Carrier	4	10
Mobile Telecommunications Fee (Legislature)	2	18	Interest-Free Loans (Courts)	3	10
ADMINISTRATION			LLC, S Corporation Member of Minimum Tax and Affiliated or Controlled Groups	3	8
Bank Account Information (Legislature)	2	16		2	9
Business Registration Requirements	3	7	Net Operating Loss Changes (Legislature)	4	10
Contractor Registration Changes (Legislature)	2	16		2	17
EFT Payment Options	4	3	Nexus on Immune Activity	1	7
Electronic Funds Transfer (Legislature)	2	16	Nonprofit Corporations: Residential Homeowners' Association	4	10
Electronic Filing Required for Some Tax Practitioners	3	17	Professional Corporation Fees	2	9
License Suspension of Tax-Noncompliant Businesses (Legislature)	2	17	Real Estate Investment Trust (Courts)	3	10
Practitioners' E-File Mandate	4	3,11	Receipts Fraction: Dock Sales Outside New Jersey	4	11
Report for Study Commission on Discrimination (Legislature)	2	17	Refund Regulation, Examples Under S Corporation Member of LLC	4	9
Time Period to File Complaint (Courts)	2	11		3	8
Timeliness of Protest (Courts)	1	9	Subjectivity (Courts)	3	11
			Throw Out, New Jersey	3	2
			Trade Show Nexus	4	12
CASINO TAXES			COSMETIC MEDICAL PROCEDURES		
Casino Reinvestment Development Act Changes (Legislature)	3	16	GROSS RECEIPTS TAX		
Phase-Out of Casino Complimentaries Tax (Legislature)	3	16	Cosmetic Medical Procedures Tax (Legislature)	2	17
CIGARETTE TAX			ENFORCEMENT		
Cigarette Purchases via Internet or Telephone (Courts)	2	11	Criminal Enforcement	1	4
	2	12		2	6
Packaging Requirements (Legislature)	2	17		3	4
Rate Increase (Legislature)	2	17		4	6
TIP Hotline	4	5	Enforcement and Prosecution	1	13
CORPORATION BUSINESS TAX			Enforcement Summary		
Allocation of Freight Revenues	2	9	—Fourth Quarter 2003	1	6
Alternative Minimum Assessment (AMA), Correction	2	9	—First Quarter 2004	2	6
Credit Unions	4	9	—Second Quarter 2004	3	6
Decoupling (Legislature)	2	17	—Third Quarter 2004	4	8
Extraterritorial Income Exclusion	1	7	Preparer Sentenced to Prison for Tax Fraud	3	1
Federal Renewal Community Employment Credit	1	7	“Son of BOSS” Tax Shelters	2	20
Homeowners' Association, Nonprofit Corporations: Residential	4	10	ENVIRONMENTAL TAXES		
			Aid to Highlands Region (Legislature)	3	15
			Air Toxics Surcharge (Legislature)	2	18
			Spill Compensation and Control Tax Changes (Legislature)	2	17

INDEX (continued)

	No.	Page		No.	Page
GENERAL					
Division Organization Chart	1	insert	Tax on High-Income Taxpayers, Increased (Legislature)	2	18
EFT Payment Options	4	3	Tax Rate Used on Form NJ-1080C	4	3
Flood Relief	2	1	Tuition Reimbursement	1	7
Hurricane/Flood Disaster Relief	3	5			
Index for <i>State Tax News</i> 2003 (Vol. 32)	1	insert	HOTEL/MOTEL OCCUPANCIES		
Legislation: Synopsis of 2003 Tax Laws	1	insert	Hotel Occupancy Fee, Tax Rates	2	3
Order <i>Package NJX</i> Online	3	3			
Timeliness of Protest (Courts)	1	9	INHERITANCE/ESTATE TAX		
What's New for Tax Year 2004	4	1	Affidavit Requesting Tax Waiver	2	4
			Estates and Trusts Changes (Legislature)	3	15
			Restricted Payment of Life Insurance Benefits	2	10
GROSS INCOME TAX					
Basis in Partnership Interest (Courts)	1	10	INSURANCE PREMIUMS TAX		
Commuter Transportation Benefits, Employer-Provided	3	8	Retaliatory Tax (Courts)	2	14
Decoupling (Legislature)	2	17		3	12
Disaster Relief Areas, Presidential	4	4	LITTER CONTROL FEE		
E-File Mandate, Practitioners'	4	3,11	Roll Stock Exclusion	1	8
Electronic Filing Hits Milestone	1	1	Wholesaler-to-Wholesaler Deduction	2	10
Electronic Filing Required for Some Tax Practitioners	3	17			
Employer-Provided Commuter Transportation Benefits	3	8	LOCAL PROPERTY TAX		
Employer Withholding Rates, New	2	3	County Tax Board Judgments	4	5
Estimated Tax on Income From Sale of Real Property by Nonresidents (Legislature)	2	18	Denial of Tax Exemption (Courts)	4	13
Estimated Tax on Nonresidents' Sale of Real Property (Legislature)	4	17	Exemption Status (Courts)	3	12
Form NJ-1080C, Tax Rate Used on	4	3	Farmland Assessment (Courts)	3	13
Gain on Sale of Rental Real Estate Not Held by a Business Entity (Courts)	2	12	Historic Site Property Tax Exemption, Changes in (Legislature)	4	17
Investment Clubs	1	2	Judgments, County Tax Board	4	5
IRC Section 721(a)	1	7	Omitted Added and Added Assessments (Courts)	2	14
Military Stipend	4	12	Property Appraisal Course Credits, Reciprocity for	2	3
New Employer Withholding Rates	2	3	Property Tax Convention Task Force (Legislature)	2	18
NJ FastFile	4	18	Tax Assessor Certificates	1	2
PA Income Tax, Obligation to Withhold	1	7		3	3
Partnership Interest, Basis in (Courts)	1	10	Tax Assessor Recertification	2	4
Practitioners' E-File Mandate	4	3,11	Tax Assessors' Calendar		
Presidential Disaster Relief Areas	4	4	— Second Quarter 2004	1	2
Resident Aliens	3	8	— Third Quarter 2004	2	5
Sale, Exchange, or Other Disposition of Property (Courts)	4	15	— Fourth Quarter 2004	3	3
Sale of Rental Real Estate Not Held by a Business Entity, Gain on	2	12	— First Quarter 2005	4	5
Severance Payments (Courts)	2	13	Tax Exemption, Denial of (Courts)	4	13
"Son of BOSS" Tax Shelters	2	20			

INDEX *(continued)*

	No.	Page		No.	Page
MISCELLANEOUS			REALTY TRANSFER FEE		
Amnesty Programs in Other States	2	10	General Purpose Fee Added (Legislature)	2	19
	3	10	Revisions (Legislature)	4	17
	4	9	SALES AND USE TAX		
Health Enterprise Zones (Legislature)	3	15	Canine Dental Cleaning	3	9
HMO Assessment (Legislature)	2	18	Catering Services, Personal Chef and	2	11
Interest 7.00% for 2004	1	3	Chemical and Catalyst Exemption (Courts)	1	10
	2	5		2	16
	3	3	Cigarette Purchases via Internet or		
Interest 8.00% for 2005	4	4	Telephone (Courts)	2	11
Local Tax Changes (Legislature)	4	17		2	12
MOTOR FUELS TAX			Cut Fees, Restocking and	4	13
Racing Gasoline	4	12	Early Termination Fee: Wireless Service	4	13
Tax on Stolen Motor Fuel	3	8	Electricity Sales, Natural Gas and	1	8
MOTOR VEHICLE TIRE FEE			Floor Covering Materials (Courts)	1	11
Motor Vehicle Tire Fee (Legislature)	2	18	Gap Insurance	3	9
OUTDOOR ADVERTISING FEE			Natural Gas and Electricity Sales	1	8
Exempt Organizations	1	8	Parasailing	3	9
Fee Changes (Legislature)	2	18	Personal Chef and Catering Services	2	11
PARTNERSHIPS			Refunds (Courts)	2	16
Investment Clubs	1	2	Restocking and Cut Fees	4	13
Limited Liability Company With No Income	2	10	“Restocking” Fee	2	11
PROPERTY TAX RELIEF PROGRAMS			Travel Agent Sales	2	11
Benefits Increased	2	19	Whitening Products, Sales of	1	9
Changes to Rebate Programs	2	1	Wireless Service, Early Termination Fee	4	12
Payment Dates, 2003 Homestead/NJ SAVER			Wrapping Supplies Exemption (Courts)	4	16
Rebate	2	2	TRANSITIONAL ENERGY FACILITY		
Property Tax Reimbursement Filing			ASSESSMENT		
Deadline Extended	2	3	Phase-Out Schedule (Legislature)	2	19
			SPILL COMPENSATION & CONTROL TAX		
			Spill Compensation and Control Tax		
			Changes (Legislature)	2	17
			URBAN ENTERPRISE ZONES		
			New Zone Created (Legislature)	2	19