

New Jersey State Tax News

1999 (Volume 28)

INDEX

	No.	Page		No.	Page
CIGARETTE TAX			GROSS INCOME TAX		
Cigarettes/Tobacco Purchased Outside New Jersey	1	10	Basis for Sale of Partnership Interest (Courts)	1	15
CORPORATION BUSINESS TAX			Checkoff for Drug Abuse Education Fund (Legislature)	1	17
Annual Report	2	3	Checkoff for Korean Veterans' Memorial Fund (Legislature)	2	17
Child Care Credit	4	6	Coast Guard Pension	3	12
Compensation (Courts)	3	16	Coded Designations for Contribution Checkoffs (Legislature)	1	17
Deferred Gain on Installment Sales	2	3	Consolidated Filing of GIT-ER and UI/DI	1	8
Dissolution Without Assets	2	13	Contribution Checkoff Amounts (Legislature)	1	17
Interactive CBT Returns on Web	3	4	Deductions, Various: Partnership; Personal Expenditures; Credit for Taxes Paid to Other Jurisdictions (Courts)	3	17
Investment Tax Credit	1	5	Domestic Employer Tax Reporting	4	7
Manufacturing Equipment and Employment Investment Tax Credit – Form 305	4	14	Estimated Tax Changes	2	3
Manufacturing Equipment and Employment Investment Tax Credit	3	12	Federal Refunds for State Tax Debts	3	5
Neighborhood and Business Child Care Tax Incentive Program (Legislature)	2	16	Form DD-2058-1	3	12
Receipts Includable in Numerator of Allocation Factor (Courts)	4	17	Garden State Savings Bonds	2	5
S Corporation Extension of Time to File	1	13	Health Insurance Costs for Self-employed Taxpayers (Legislature)	4	20
Tax Benefit Certificate Transfer Program (Legislature)	3	21	Hedge Funds	3	6
Technology Benefit Transfer Program	3	3	Higher Filing Threshold	4	1
Warehouse Project	1	9	Higher Tax Filing Threshold (Legislature)	4	20
GENERAL			Increase in Retirement Income Exclusions	3	24
<i>1999 Package NJX</i>	3	8	K-1 Attachment with Returns	1	8
Business Registration Service, One-Stop	4	8	<i>Koch</i> Decision	2	5
Compliance Award Program	2	10	Military Pension Exclusion	3	12
Index for <i>State Tax News</i> - 1998 (Volume 27)	1	insert	Neighborhood and Business Child Care Tax Incentive Program (Legislature)	2	16
Legislation: Synopsis of 1998 Tax Laws	1	insert	Net Profits from Business, New Rules	2	4
Message to Tax Practitioners	4	24	New Jersey Offers PC Filing	1	3
New Call Center	1	1	NJ Information on Form W-2 (Correction)	1	10
New State Treasurer Named	3	1	NJ Information on Form W-2	4	5
New Web Look, Same Location	1	7	NJ-1040 Filing Tips	4	4
New Zip Code	3	24	Nonresident Return Error	4	2
One-Stop Business Registration Service	4	8	“Paperless” Filing for New Jersey Income Taxes	1	20
Regional Offices	2	8	“Paperless” Returns	4	2
Small Business Workshops	1	10	Partnership, New Rules	2	4
	3	7	Pay by Credit Card	1	3
<i>State Tax News</i> – Mailing List Update	1	8	Pension Exclusion, Other Retirement Income Exclusion Increased (Legislature)	3	21
Taxpayer Accounting Branch	3	8	Petitions for Refund	4	14
Treasurer Sworn In	4	2	Punitive Damage Awards (Correction)	3	12
Web Site Provides Paths to Future	2	9	Retirement Income Exclusions, Increase in	3	24
Web Site Tour	3	7	Roth IRA Conversion Election, 1998	1	6
Year 2000 Update	1	4	S Corporation Losses	3	13
			S.O.I.L.	1	9

INDEX (continued)

	No.	Page		No.	Page
Sale of Debtor's Residence by			Aid for Challengers of the NYC Personal		
Bankruptcy Trustee	4	15	Income Tax (Legislature)	2	17
Severance Payments	4	14	Criminal Enforcement	1	11
Simplified Wage Tax Reporting for Employers			Criminal Enforcement	2	11
of Domestic Workers (Legislature)	4	20	Criminal Enforcement	3	9
State Tuition Program Accounts,			Criminal Enforcement	4	12
Education IRAs (Legislature)	2	16	Delinquency Process	2	7
Tax Preparer ID Numbers	4	4	Enforcement Summary		
Trust Fund Taxes, Theft of	4	14	—Fourth Quarter 1998	1	12
Undistributed Trust Income	4	7	—First Quarter 1999	2	13
Volunteers Provide Assistance	4	7	—Second Quarter 1999	3	10
			—Third Quarter 1999	4	13
LITTER CONTROL TAX			Garden State Preservation Trust Act		
Sales Within the State Subject to Tax	1	13	(Legislature)	3	21
LOCAL PROPERTY TAX			Interest 10.75% for First Quarter 1999	1	5
Added Assessment Law (Courts)	4	18	Interest 10.75% for Second Quarter 1999	2	4
County Tax Board Members Confirmed	2	10	Interest 10.75% for Third Quarter 1999	3	5
Exemption for Greenhouse Affirmed (Courts)	4	19	Interest 10.75% for Fourth Quarter 1999	4	4
F.E.A.C. Values	4	10	Interest 11.50% for First Quarter 2000	4	4
Farmland Acreage	4	10	List of Judgmedted Taxpayers on Web	2	5
Freeze Act, Applicability of (Courts)	3	19	Nonofficial Examination of State Tax		
Homestead Rebates (Legislature)	4	20	Records (Legislature)	2	17
Municipalities Lack Standing to Lower			Private Debt Collection Agencies (Courts)	1	16
Assessments (Courts)	3	18	Reclaiming Mistaken Refunds (Courts)	1	16
NJ SAVER and Homestead Rebate			Release of Lien	1	9
Act (Legislature)	2	17	Sale of Certificates of Debt	3	5
NJ SAVER Checks Mailed	3	2	Shore Protection Fund (Legislature)	2	17
NJ SAVER Rebate Program Kicks Off	2	1	Subject Matter Jurisdiction (Courts)	4	16
NJ SAVER	2	11		4	17
Non-profit Corporation Not Exempt from			Tax Court Proceedings (Legislature)	4	21
Property Tax as an Historic Site (Courts)	2	15	Tax Season Assistance (Statistics on)	2	20
Property Tax Reimbursement	4	3	Warrants Filed Electronically	4	8
Property Tax Reimbursement Applications,			SALES AND USE TAX		
Extension of Time for Filing (Legislature)	2	17	Admission Charges (Courts)	3	20
PTR-1 Extension	1	3	Advertising Services	3	14
Revaluation Relief Act of 1999 (Legislature)	4	21	Aircraft Repairs, Equipment, Exemption for		
Tax Assessor Certificates	2	10	(Legislature)	4	21
Tax Assessor Certificates	3	9	Bulk Sale Provision (Courts)	1	16
Tax Assessors' Calendar	1	11	Commercial Heating and Air Conditioning		
Tax Assessors' Calendar	2	11	System Adjustments	1	14
Tax Assessors' Calendar	3	9	Computer Systems	4	9
Tax Assessors' Calendar	4	11	Exempt Use Certificates	2	6
Tax Deductions Certified	4	11	Film and Video Industry, Expanded		
Veterans' Property Tax Deduction			Exemption for (Legislature)	4	21
(Legislature)	4	20	Firearm Accident Prevention Act (Legislature)	4	21
MISCELLANEOUS			Game Birds for Hunting, Purchase of	1	14
			Graphic Art, Sale of	2	14
			Holiday Items, Taxability of	3	5

INDEX *(continued)*

	No.	Page		No.	Page
Hotel's Resale of Amenities (Courts)	2	16	SmartPay Credit Cards	3	13
Internet Nexus	4	15	Sweeping Services and Garbage Removal (Courts)	3	20
Leases, Motor Vehicle	4	9	Temporary Fencing, Long Term Lease of Tour Operators	1	14
Leasing; Excess Mileage Charge	2	14	Urban Enterprise Zone Program: Delivery Requirements for the 3% Sales Tax Rate	2	14
Medical Equipment to Healthcare Professionals	3	15	Urban Enterprise Zone Recertification	3	16
Motor Vehicle Leases	4	9	Vending Machine Sales, Exemption for (Legislature)	2	6
Parent-Teacher Association Purchases and Sales	4	15	Venetian Blinds, Sales and Installation of	4	21
Prepaid Telephone Calling Arrangements (Legislature)	4	21		3	14
Prewritten Software, Sales of	1	14			
Refund Claims (Courts)	1	17	TOBACCO PRODUCTS TAX		
Repair and Testing Services	1	14	Cigarettes/Tobacco Purchased Outside New Jersey	1	10
Resale Certificates	2	13			
Scan Card Discount Program	4	16			
Secure Firearm Storage Act (Legislature)	4	21			