

New Jersey State Tax news

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What's New for Tax Year 2017

There have been some important changes affecting the preparation of New Jersey Income Tax returns and applications for New Jersey's property tax relief programs for 2017.

Income Tax

- **Filing Deadline** — The filing deadline is Tuesday, April 17, 2018, for calendar-year taxpayers – matching the due date for the federal Form 1040. The due date is April 17 instead of April 15 because of the weekend and the [Emancipation Day](#) holiday in the District of Columbia.
- **Retirement Income Exclusions** — The pension and/or other retirement income exclusion amount is being increased over a four-year period. This year, you may be eligible for an exclusion of up to \$40,000 (filing status married/CU couple, filing jointly), \$30,000 (filing status single, head of household or qualifying widow(er)/surviving CU partner), or \$20,000 (filing status married/CU partner, filing separately). See chart on page 3.
- **Personal Exemption for Veterans** — You are eligible for a \$3,000 exemption if you are a military veteran who was honorably discharged or released under honorable circumstances from active duty in the Armed Forces of the United States on or any time before the last day of

the tax year. Your spouse (or civil union partner) also is eligible for an exemption if he/she is a veteran who was honorably discharged or released under honorable circumstances and you are filing a joint return. When completing your tax return, fill in the oval (resident return) or check the box (nonresident return) to indicate that the exemption is being claimed. Otherwise, the exemption(s) will be disallowed. You must [certify](#) that you were honorably discharged or released under honorable circumstances from active duty the first time you claim the exemption(s). **Note:** This exemption can only be claimed by qualifying veterans, it does not pass through to a surviving spouse.

- **Use Tax Due on Out-of-State Purchases** — New Jersey has reduced its Sales and Use Tax rate. The rate was 7% until January 1, 2017, when it fell to 6.875%. The rate fell to 6.625% on January 1, 2018. When calculating your Use Tax due on out-of-state purchases, you must use the rate in effect at the time of the purchase.
- **Schedule NJ-BUS-1 (Form NJ-1040NR only)** — The Division of Taxation updated NJ-BUS-1, Business Income Summary Schedule, for Form NJ-1040NR, to include a place to enter taxes that partnerships pay on behalf of nonresident individual partners. Form NJ-BUS-1 (for Form NJ-1040NR) is available [online](#).

- **Designated Contribution** — The New Jersey Yellow Ribbon Fund has been added to the list of organizations to which you can make a donation (contribution) on your tax return. The monies raised will be used to ease the burden of members of the Armed Forces on extended deployment. To donate to the new fund, you must specify code number “23” at the “Other Designated Contribution” line.

- **Credit for Excess UI/WF/SWF; DI; FLI Withheld** — For 2017, the maximum employee unemployment insurance/workforce development partnership fund/supplemental workforce fund contribution was \$142.38. The maximum employee disability insurance contribution was \$80.40. The maximum employee family leave insurance contribution was \$33.50. If you had two or more employers, you may have contributed more than the maximum amount(s). To claim credit on the tax return for excess withholding, complete Form NJ-2450. More information is available [online](#).
- **Credit for Taxes Paid to Other Jurisdictions** — The Philadelphia nonresident wage tax rate for 2017 was 3.4741% (.034741) from January 1 to June 30, and 3.4654% (.034654) from July 1 to December 31.

Property Tax Relief Programs

- **2017 Senior Freeze (Property Tax Reimbursement)** — The Senior Freeze program reimburses eligible senior citizens or disabled persons for property tax increases. Eligible residents must file a 2017 Senior Freeze Application (Form PTR-1 or PTR-2). The

2017 applications are expected to be mailed by mid-February.

With very few exceptions, all income received during the year, including income that is not required to be reported on Form NJ-1040, must be taken into account to determine eligibility for the Senior Freeze. For residents applying for reimbursements for Tax Year 2017, total annual income must be:

2016: \$87,007 or less, and

2017: \$87,268 or less

The limits apply regardless of marital/civil union status. However, if an applicant’s status is married/CU couple, combined income of both spouses/CU partners must be reported.

NOTE: Eligibility requirements, including income limits, and benefits available under this program are subject to change. Information for 2017 will be posted on the Division’s [website](#) as it becomes available.

- **Homestead Benefit Program** — Information about filing for benefits under the Homestead Benefit program is not yet available. Please continue to check our [website](#) as information will be posted as it becomes available.

Changes to Other Taxes

There also have been some important changes affecting other New Jersey taxes.

- **Sales and Use Tax** — Effective January 1, 2018, the New Jersey Sales and Use Tax rate decreased from 6.875% to 6.625%. The tax rate was reduced from 7% to 6.875% in 2017. Additional

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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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information on the [Sales and Use Tax](#) changes is available online.

- ***Inheritance and Estate Tax*** — The New Jersey Estate Tax was eliminated for the estates of resident decedents dying on or after January 1, 2018. Additional information on the [Estate Tax](#) changes is available online.
- ***The Annual Property Tax Deduction for Veterans and Property Tax Exemption for Disabled Veterans*** — Eligibility for the [deduction and exemption](#) has been extended to members of the United States Armed Forces assigned to the rescue and recovery mission at the World Trade Center. □

Canvassing Efforts

Canvassing businesses is an important part of the [Field Investigation](#) Branch’s work. The purpose of canvassing is to educate business owners about State tax laws and how to comply with them.

Investigators are constantly monitoring strip malls and main streets for new businesses while traveling between scheduled visits. When a new business is identified, investigators

stop in to verify that the business is properly registered and that the business owner understands his/her tax obligations.

Investigators also canvass transient sellers at flea markets, art shows, craft shows, entertainment venues, and other special events providing education about any New Jersey taxes for which the seller may be responsible and ensuring that he/she is properly registered. Other locations, such as construction sites and warehouses, are actively canvassed by investigators to verify registration and tax compliance.

To maintain a level playing field for New Jersey taxpayers, investigators work cooperatively with the New Jersey State Police, inspectors from the Motor Vehicle Commission, and local law enforcement agencies at weigh stations and vehicle emission sites to check both in-state and out-of-state commercial vehicles for tax compliance.

If necessary, an investigator can issue a [jeopardy assessment](#) (N.J.S.A. 54:49-5 and 54:49-7), which is an on-the-spot demand for immediate payment. Failure to satisfy the assessment can result in the immediate seizure of available assets.

Companies subject to the jeopardy assessment process have 90 days from the date of the action to appeal the assessment.

Since the inception of this project, the Field Investigation Branch has collected over \$250 million and registered over 15,000 businesses. □

LOCAL PROPERTY TAX

Assessors’ Calendar

January 1–

- Taxing district to file duplicate of tax map approved in the prior year with county clerk or county register of deeds.
- County Tax Board to complete hearings of added and omitted assessment appeals.
- County Tax Administrator to provide copies of Form EA-4 to assessors of municipalities having adopted tax agreement ordinances pursuant to P.L. 1991, c.441.
- Assessor to file one copy of each Farmland Assessment application (Form FA-1) with County Tax Board for tax administrator’s review.

Retirement Income Exclusions for Tax Year 2017 and After

Tax Year	Filing Status		
	Married/CU Couple, Filing Joint Return	Married, CU Partner, Filing Separate Return	Single, or Head of Household, or Qualifying Widow(er)/ Surviving CU Partner
2017	\$ 40,000	\$ 20,000	\$ 30,000
2018	60,000	30,000	45,000
2019	80,000	40,000	60,000
2020 and after	100,000	50,000	75,000

Note: Your total income for the entire year must be \$100,000 or less to qualify for the retirement income exclusions.



January 10–

- Taxpayer to give assessor notice of depreciation to structure occurring after October 1 and before January 1 for valuation by assessor as of January 1.
- Assessor to file assessment list and duplicates with County Tax Board.
- Assessor to file estimated total amount of approved veteran and property tax deductions with County Tax Board.
- Assessor to file copies of Initial and Further Statements with County Tax Board.
- Assessor to file duplicate copy of municipal tax map with County Tax Board.
- Assessor to provide Forms CNC-1 and CNC-2, assessed value of new construction/improvements, local municipal purpose rate, and allowable municipal

budget cap increase, to County Tax Administrator.

- Assessor to file “U.E.Z. Exemption Report” and “Five-Year Limited Exemption Report” with County Tax Board.
- Assessor to file two copies of Form SR-3A with County Tax Board.

January 25–

- Assessor to provide schedule of office hours and appointment availability to County Tax Administrator and post in the municipal building.

February 1–

- Assessor to notify taxpayer by mail of current assessment and prior year’s taxes.
- MOD IV Master file sent to Property Administration via appropriate medium.
- Assessor to complete Form EA-4 (part A) for properties subject to tax agreements under P.L. 1991, c.441 and forward to County Tax Administrator.
- County Tax Administrator to furnish assessors’ office hours to Director, Division of Taxation.

February 1 (after)–

- Assessor or County Tax Board to notify each taxpayer by mail within 30 days of any change to the assessment. Taxpayer has 45 days to file an appeal upon issuance of notice of a change in assessment.

February 10–

- 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.

February 15–

- County Tax Administrator to review FA-1 forms for farmland assessment and forward to Property Administration in district order.

March 1–

- County Tax Administrator to submit copy of equalization table to County Tax Board; each assessor; Division of Taxation; Director, Local Government Services in the Department of Community Affairs (two copies); and post a copy at the courthouse.

March 10 (before)–

- County Tax Board to complete equalization table hearings.

March 10–

- Following confirmation of equalization table, County Tax Board to submit copy to each taxing district in the county; Director, Division of Taxation; Tax Court; and Director, Local Government Services in the Department of Community Affairs (two copies).

The complete [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

Interest 7.25%

The interest rate assessed on amounts due for the period January 1, 2018 – December 31, 2018, will be 7.25%.

The assessed interest rate history is listed below.

Effective Date	Interest Rate
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%
1/1/18	7.25%



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:

January 10–

- Assessor to file two copies of preliminary Form SR-3A with County Tax Board.

January 15–

- Deadline for taxpayers and taxing districts to file appeals of assessed valuations to County Tax Boards, or 45 days from the date the bulk mailing of notifications of assessment is completed, whichever is later. **Note:** Deadline for appeals of assessed valuations over \$1,000,000 to State Tax Court remains April 1 or 45 days from completion of bulk mailing notifications, whichever is later.
- If petition of appeal or complaint is filed on January 15, or during the 19 days next preceding January 15, taxpayer or taxing district has 20 days from the date of service of the petition or complaint to file a cross petition with the County Board of Taxation.

February 1–

- Tax appeals are heard February, March, and April.

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

Criminal Enforcement

- On July 19, 2017, an Ocean County Grand Jury indicted Robert Cardell on 14 counts of fourth-degree unregistered home improvement contracting, 14 counts of third-degree theft by deception, one count of third-degree failure to file a tax return, and one count of third-degree failure to pay tax. Robert Cardell used his unlicensed businesses, Silver Lining Steel Coating & Striping, Silver Lining Contracting LLC, and Semper Fi Seal Coating & Striping, to take more than \$20,000 in customer money over an 18-month period without performing contracted services.
- On July 24, 2017, before Ocean County Superior Court Judge Rochelle Gizinski, Patrick Trushell II pleaded guilty to second-degree theft and third-degree failure to file New Jersey Income Tax returns for Tax Years 2013 and 2015. Mr. Trushell owned and operated ChronoEnergy while working for several other energy

companies with which he had signed non-compete clauses. It was determined that Patrick Trushell failed to report income for 2013 and 2015 and underreported income for 2014. Full restitution in the amount of \$267,000 was ordered, with \$13,488.25 due to the New Jersey Department of the Treasury for tax associated with the underreported income.

- On August 11, 2017, William Herring was ordered into a civil judgment by confession stemming from a guilty plea for third-degree failure to make required disposition and third-degree failure to pay or turn over taxes. The Cumberland County Superior Court ordered Mr. Herring to pay \$27,400.70 to the New Jersey Department of the Treasury and \$299,244 to J & C Auto Sales Inc., over his three year probationary period. Mr. Herring was ordered banned from casinos and other gambling institutions.
- On August 18, 2017, special agents from the Office of Criminal Investigation (OCI) Special Investigations Unit performed a compliance inspection at two Delta gas stations. A total of

Current Amnesty Program

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.

Texas

5/1/18 – 6/29/18

www.comptroller.texas.gov/tax-amnesty/



40 cartons of counterfeit tax-stamped cigarettes were seized, and the owner, Rajinder Chandi, was arrested. Chandi was charged with possession of counterfeit tax stamps, failure to keep books and records to evade taxes, dealing with an unlicensed person to evade taxes, and two counts of failing to file for a license. He was released on summons and has applied for Pretrial Intervention.

- On August 22, 2017, Samyon Gilstein, owner and operator of Sunrise Motors, Inc., a South Hackensack-based used car dealership, was arrested in Paramus, New Jersey, and charged with one count of second-degree misapplication of entrusted funds with a benefit greater than \$75,000, one count of second-degree failure to turn over collected withheld tax in an amount greater than \$75,000, second-degree misconduct by a corporate official with a benefit greater than \$75,000, and one count of third-degree filing a fraudulent tax return. His wife, Alexandra Gilstein, was arrested on August 23, 2017, and charged with one count of second-degree misapplication of entrusted funds with a benefit greater than \$75,000

and one count of third-degree filing a fraudulent tax return. In December 2016 and January 2017, the Bergen County Prosecutor’s Office and the South Hackensack Police Department received customer complaints regarding the operation of Sunrise Motors, Inc. An investigation conducted by representatives from the New Jersey Motor Vehicle Commission and OCI’s Special Investigations Unit revealed that Samyon and Alexandra Gilstein had conspired to collect New Jersey Sales Tax on retail automobile sales, falsely report the value of the tax collected, and steal the funds accumulated as a result of the false reporting. Between January 1, 2013, and December 31, 2016, the Gilsteins collected more than \$1.6 million in New Jersey Sales Tax but falsely reported that the business had only collected approximately \$360,000. The total theft, which took place over a period of four years, was more than \$1.24 million. The matter is proceeding to trial.

- On September 5, 2017, Rehan Zuberi was sentenced to eight years in prison with two years and

eight months of parole ineligibility. Zuberi pleaded guilty in 2015 to charges of first-degree money laundering and second-degree conspiracy to commit commercial bribery. He was ordered to pay \$1 million in restitution. Zuberi owned several medical imaging facilities throughout the state and paid hundreds of thousands of dollars to medical practitioners for patient referrals to his facilities. Zuberi’s spouse, Humara Paracha, was sentenced to two years of probation.

- On October 13, 2017, in Passaic County Superior Court, Soo Hyun Kang pleaded guilty to failure to pay Gross Income Tax for Tax Years 2014 and 2015. Soo Hyun, the receptionist and wife of Dr. Byung Kang, was placed on probation and ordered to pay \$43,198, or \$1,750 a month, in restitution, penalties, and interest. Soo Hyun and Byung, both residents of New Jersey, filed jointly in 2014 and 2015 and underreported the income from the sales of oxycodone prescriptions. The couple was indicted on March 1, 2017, for crimes related to the unnecessary sales of oxycodone to patients and taxation-related charges. Michael Justice, a Kang patient, died on December 6, 2014, as a result of taking oxycodone prescribed by the doctor. The combined efforts of OCI’s Financial Crimes Unit and Deputy Attorney General Heather Hausleben of the New Jersey Division of Criminal Justice Gangs and Organized Crime Bureau led to the indictment of Soo Hyun Kang for second-degree committing conspiracy, first-degree money laundering, third-degree filing a fraudulent tax return, and third-degree failure to pay Gross

Enforcement Summary Statistics

Fourth Quarter 2017

Following is a summary of enforcement actions for the quarter ending December 31, 2017.

	Number	Amount
• Bank Levies	750	\$ 3,361,502
• Certificates of Debt	2,535	45,649,492
• Seizures	88	1,201,714
• Auctions	12	428,014
• Warrants of Satisfaction	3,490	



Income Tax. The couple is being tried separately as Dr. Byung Kang faces a first-degree charge of strict liability for drug-induced death. His trial date has not been scheduled. □

Tax Briefs

Partnerships

Debt-Financed Distributions — A partnership refinanced its partnership properties by replacing existing debt obligations with new debt obligations with different terms and then converting the equity and appreciation in the properties into cash. The partnership distributed the cash from the refinancing to its partners. This transaction is termed a “debt-financed distribution.” After using the proceeds from the debt-financed distribution for his personal use, an individual partner asked the Division if the interest expense on the new debt obligation is deductible on his New Jersey Gross Income Tax return.

While a partnership is not subject to New Jersey Gross Income Tax, an individual is liable for the tax on his or her distributive share of partnership income. Distributive share for partners includes all income, gain, expense, or loss that the partnership realizes from all sources in the ordinary course of business. A partner can generally deduct all unreimbursed business expenses incurred in the conduct of the partnership’s business. However, an individual can only deduct the interest expenses he or she incurs from financing the capital contribution required by the partnership for participation in the partnership and/or ordinary interest expenses in connection with the operation of an investment partnership.

Therefore, the Division answered that the interest expense on the new debt obligation used to finance a cash distribution to the partners for personal use is not deductible for New Jersey Gross Income Tax purposes.

Sales and Use Tax

Henna (Mehndi) Temporary Tattooing Applications — A taxpayer inquired about the application of the New Jersey Sales and Use Tax Act to charges for henna (Mehndi) tattooing applications. The taxpayer stated that the tattoo application is temporary, usually lasting between one and three weeks.

The Act imposes Sales Tax on charges for “Tattooing, including all permanent body art and permanent cosmetic make-up applications, except such services provided pursuant to a doctor’s prescription in conjunction with reconstructive

breast surgery.” N.J.S.A. 54:32B-3(b)(10).

The Division responded that charges for tattoo applications that are not permanent are not subject to Sales Tax under N.J.S.A. 54:32B-3(b)(10). Accordingly, henna and any other tattoo applications that are temporary in nature are not subject to tax. □

In Our Legislature

Corporation Business Tax

Tax Credits Provided for Certain Business Headquarters — P.L. 2017, c.282, signed into law on January 11, 2018, and effective immediately, establishes the Transformative Headquarters Economic Assistance Program through the New Jersey Economic Development Authority. This allows New Jersey to grant tax credits to qualifying businesses that

NJ WebFile – File your New Jersey return for free.

NJ WebFile lets you prepare and file your New Jersey Income Tax return using your own computer without buying commercial tax preparation software. Check to make sure you are eligible.

NJ Fill’nFile – Free fillable tax form.

This is an electronic version of Form NJ-1040 and its accompanying worksheets and schedules. Fill’nFile does most of the calculations for you, but only offers basic guidance and error checking. You must be comfortable doing your taxes yourself to use this service.

File with approved third-party software.

You can file your Income Tax return using commercial tax preparation software. Information is available for:

- Individuals;
- Practitioners.



locate a headquarters in New Jersey, create at least 30,000 full-time jobs, and make capital investments of at least \$3 billion. Applications for the tax credits are due July 1, 2019. A business can apply for one six-month extension of this deadline.

Gross Income Tax

Unclaimed Property Administrator Authorized to Treat a Payment as a Refund of Tax in Certain Circumstances — P.L. 2017, c.159, signed into law July 21, 2017, and effective immediately, authorizes the Unclaimed Property Administrator to treat an unclaimed property payment as a refund of tax for the limited purpose of satisfying debts, if any, through the Setoff of Individual Liability (SOIL) program.

Checkoff for Boy Scouts of America Councils in New Jersey Fund — P.L. 2017, c.158, signed into law July 21, 2017, effective immediately, and applicable to tax years beginning on or after January 1, 2018 establishes the Boy Scouts

of America Councils Fund in New Jersey. 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.

Gold Star Family Counseling Tax Credit — P.L. 2017, c.174, signed into law July 21, 2017, and effective January 1, 2018, establishes the Gold Star Family Counseling program and provides a Gross Income Tax credit to mental health care professionals who provide counseling through the program. The Department of Military and Veterans Affairs (DMAVA) will determine annually the amount of the tax credit a health care professional can claim and will supply documentation to the provider verifying that amount. DMAVA will limit the cumulative hours authorized for the credit to a minimum of 20 hours and a maximum of 40 hours per year, per professional. The amount of the credit cannot reduce a taxpayer's

Public Auction Information

Announcements of upcoming public auctions of seized property are published on the Division of Taxation's website under [Auction Information](#).

Gross Income Tax liability to an amount less than zero.

Insurance Premium Tax Tax Credits Provided for Certain Business Headquarters — See Corporation Business Tax.

Sales and Use Tax Exemption for Breast Pumps — P.L. 2017, c.276, signed into law January 8, 2018, provides a Sales and Use Tax exemption for the sales of breast pumps, breast pump collection and storage supplies, and certain services to maintain and repair breast pumps. This law applies to all sales made and services rendered on and after May 1, 2018. □

Pay NJ Taxes Electronically
www.state.nj.us/treasury/taxation/payelect.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).

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
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



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