

NEW JERSEY STATE TAX APPEAL PROCESS

New Jersey statutes grant you certain appeal rights. Therefore, if you disagree with any portion of this assessment, you may either (1) protest and request an informal administrative conference with the Conference and Appeals Branch, (2) file an appeal with the required fee to the Tax Court or (3) for assessments regarding tax periods ending on or after January 1, 1999, a taxpayer who paid the entire assessment within one year after time to protest or appeal has expired may thereafter file a refund claim on form A-1730 within 450 days after the time to protest or appeal has expired. If the taxpayer initially requests a conference or files a refund claim pursuant to the aforementioned, the taxpayer may subsequently appeal that decision to the Tax Court.

In the event that no protest is filed within the prescribed time periods and payment is not received, collection proceedings will be instituted. Please be advised that interest accrues on outstanding liabilities regardless of whether a protest or complaint is filed.



CONFERENCE AND APPEALS BRANCH

Your protest must be in writing and within (90) ninety days from the date of this notice in the form and manner described in N.J.A.C. 18:1-1.8 in order to be valid. The protest must include the following:

- 1) The signature under oath of the taxpayer, the taxpayer's duly authorized officer or duly authorized representative.
- 2) The taxpayer's name, address, telephone number and social security number and/or tax identification number.
- 3) The name, address, and telephone number of taxpayer's representative, if any for the purpose of the protest. In such cases, a written power of attorney (Form M-5008) shall be filed with the notice of protest.
- 4) The type of tax and period(s) under protest.
- 5) A copy of the notice at issue.
- 6) The specific amount of tax, penalty and/or interest under protest and the specific amount of tax, penalty and/or interest uncontested.
- 7) Statement of grounds upon which the protest is based.
- 8) The specific facts supporting each ground asserted and a summary of evidence or documentation to be presented in support of taxpayer's contention. (Providing copies of the evidence or documents in addition to the summary could help expedite the protest process.) If this requirement cannot be met within the 90-day period, the Division will, upon written request, extend the time for complying with the submission for an additional 90 days.
- 9) Payment for the entire amount of the uncontested amount of the tax, late filing penalty and interest, if any. (Failure to submit payment will not invalidate the protest but the Division in accordance with applicable law may proceed to collect outstanding amounts which are due).

The protest should be addressed to:

Chief
Conference and Appeals Branch
N. J. Division of Taxation
PO Box 198
Trenton, NJ 08695-0198

Phone No. (609) 588-7175
Fax No. (609) 631-7000



TAX COURT

Since most matters can be resolved through the protest and hearing process (N.J.A.C. 18:1-1.8), it is requested that taxpayers make use of this informal process. Notwithstanding, you may file a complaint with the required fee relative to this determination which must be received within (90) ninety days from the date of this notice, directly with the Tax Court of New Jersey in accordance with the provisions of N.J.S.A. 54:51A-13 et seq. The address of the Tax Court is:

**Tax Court of New Jersey
Tax Court Management Office
PO Box 972
Trenton, NJ 08625-0972**

Should you require further assistance, the phone number of the Tax Court Clerk's Office is (609) 292-5082.

NOTE: An appeal to the Tax Court of New Jersey does not necessarily stay the collection of the tax or its enforcement by entry of a judgment. Security approved by the Director of the Division of Taxation may be required under certain conditions. N.J.S.A. 54:49:18 (a) and (b).



REFUND CLAIM

As an alternative to protesting or appealing an audit assessment made with respect to tax periods commencing on or after January 1, 1999, a taxpayer who does not timely protest or appeal the assessment may pay the assessment and then file for a refund of the payment. However, the taxpayer must (1) pay the entire assessment within one year after the time for filing the protest expires and (2) file the refund claim on form A-1730 with all supporting documentation within 450 days after the time for filing the protest expires. This provision only applies to those assessments resulting from the audit of one of the following taxes: Corporation Business Tax, Corporation Income Tax, Estate Tax, Gross Income Tax, Petroleum Products Gross Receipts Tax, Sales and Used Tax, Savings Institution Tax, Tobacco and Nicotine Products Wholesale Sales and Use Tax or Transfer Inheritance Tax.