

# New Jersey State Tax News

## 1995 (Volume 24)

### INDEX

	No.	Page			
<b>CORPORATION BUSINESS TAX</b>			Deferred Compensation Plan, Nonqualified	2	9
IRC 338 (h) (10) Change in Position	2	5	Deferred Compensation Plan, Nonqualified, Clarification	4	15
IRC 368 Reorganization	3	9	Electronic Filing of Individual Return	3	5
IRC 368 (a) (1) (A) Merger	4	12	Extension Requests	2	1
Manufacturing Credit for Leased Equipment	1	4	Form 1099 Filing Requirements	2	4
Meals and Entertainment on CBT-100S	2	4	Household Employees	3	10
Nexus, Activity Required for	2	3	Income Tax Rates Reduced	3	1
Refunds and Assessments	2	2	Installment Sale of Realty	3	10
Regulated Investment Companies	2	9	Mutual Fund Distributions	2	10
Research Credit	4	12	Resident Income Tax Returns, New Format	4	1
Research and Development Tax Credit	3	4	S Corporation Fringe Benefits	1	2
S Corporation Built-in Gains	1	3	S Corporation Gross Income Tax Calculations	4	15
S Corporation Distributions	2	9	S Corporation Resident Shareholders	3	10
S Corporation Distributions	3	9	Telefile Program	4	2
S Corporation Estimated Tax	1	7	Voluntary Disclosure Policy	3	5
S Corporation IRC 162	4	15			
Tax Clearance and Dissolution	4	6			
			<b>HOMESTEAD REBATE</b>		
<b>GENERAL</b>			Separate HR-1040	4	1
Assembly Bill Aids Tax Compliance	3	3			
Business Tax Workshops	3	7	<b>INHERITANCE TAX</b>		
Director Announces Promotions	3	4	Audit Enhancements	3	4
Division Hires Collection Firms	3	3	Frequently Asked Questions	1	4
Division Plans to CATCH Tax Cheats	3	4	No Attorney Needed for Property Transfer	2	5
Electronic Data Interchange	4	7	Nonresident Inheritance Tax	4	6
Electronic Funds Transfer	1	2			
Index for 1994 (Volume 23)	1	Insert	<b>LOCAL PROPERTY TAX</b>		
Juror Source List Information	4	3	Audits Yield Over \$600,000	3	6
New Processing Equipment	4	4	Exemption/Abatement Law Amended	3	6
Package NJX for 1995	3	8	Farmland Acreage Declines	4	8
Revenue Opportunities Suggested by Division Staff	1	6	Farmland Evaluation Advisory Committee Adopts Values for 1996	4	8
Tax Publications Guide	3	8	Income Guidelines for \$250 Deduction	4	9
Taxpayer Services Hotline Statistics	2	7	Public Access to Assessment Tapes	3	7
			Reimbursements Certified	4	8
<b>GROSS INCOME TAX</b>			Tax Assessors' Calendar	1	5
Business Income, Reporting	4	2	Tax Assessors' Calendar	2	6
Cafeteria Plans	3	2	Tax Assessors' Calendar	3	6
Credit for NYC Unincorporated Business Tax	1	4	Tax Assessors' Calendar	4	9
Credit for Taxes Paid to New York, Calculation of	2	4	Tax Assessor Certificates	2	7
Credit for Taxes Paid on Partnership Income	1	7	Tax Assessor Certificates	4	10
	No.	Page			

## INDEX (continued)

	No.	Page		No.	Page
Veterans' Property Tax Exemption, Proof Needed for	2	6	Cellular Telephones Used for Promotional Purposes	4	16
			Cemetery Companies	3	13
			Crop Dusting	4	16
			Drop Shipment Sales	3	14
			Exhibition Space Rental	2	13
			Furniture Refinishing Supplies	2	13
			Hearing Test	3	13
			Housing Sponsors' Exempt Purchases	2	14
			Lease Entered Into Before June 26, 1989	3	13
			Library Services	3	14
			Medical Equipment Used to Provide Health Care	2	14
			Medical Records, Retrieving and Photocopying	2	10
			New Urban Enterprise Zones	1	3
			Pizza Delivery Charges	3	13
			Purchase Points for Discount from Price	4	15
			Recyclable Materials Disposal	2	14
			Scaffolding Rental	2	13
			Sealcoating and Striping Parking Areas	3	14
			Use Tax Billings	1	1
			<b>SPILL COMPENSATION AND CONTROL TAX</b>		
			Guidelines—Technical Bulletin TB#16	2	7
			<b>UNCLAIMED PROPERTY</b>		
			Address for Additional Information	1	5
<b>MISCELLANEOUS</b>					
Criminal Enforcement	1	6			
Criminal Enforcement	2	8			
Criminal Enforcement	3	8			
Criminal Enforcement	4	10			
Enforcement Summary—Quarter Ending December 31, 1994	1	7			
Enforcement Summary—Quarter Ending March 31, 1995	2	8			
Enforcement Summary—Quarter Ending June 30, 1995	3	9			
Enforcement Summary—Quarter Ending September 30, 1995	4	11			
Georgia to Refund Federal Retiree Payments	3	7			
Interest 11.5% for First Quarter 1995	1	2			
Interest 11.5% for Second Quarter 1995	2	1			
Interest 11.5% for Third Quarter 1995	3	2			
Interest 11.5% for Fourth Quarter 1995	4	1			
Pennsylvania Amnesty Program	4	7			
Seizures—Oct. – Dec. 1994	1	9			
Seizures—Jan. – Mar. 1995	2	11			
Seizures—Apr. – June 1995	3	11			
Seizures—July – Sept. 1995	4	13			
<b>SALES AND USE TAX</b>					
Alcoholic Beverage Project	1	2			
Annual Use Tax Return	2	2			
Auto Detailing	4	16			

### \*Legend for 1995 Tax Laws

ABT	=	Alcoholic Beverage Tax
ACC	=	Atlantic City Casino Control Commission
ALL	=	All Taxes Administered by the Division
CBT	=	Corporation Business Tax
FBT	=	Financial Business Tax
GIT	=	Gross Income Tax
LIT	=	Litter Control Tax
LPT	=	Local Property Tax
MFT	=	Motor Fuels Tax
MIS	=	Miscellaneous
S&U	=	Sales and Use Tax