

# New Jersey State Tax news

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## Homestead Benefits for 2012 on the Way

Most New Jersey homeowners who were eligible and filed for a 2012 homestead benefit received their benefit as a credit on their May 2015 property tax bills. However, homeowners received their benefit in the form of a check (or direct deposit) in early May if their home was a unit in a co-op or a continuing care retirement community, or they indicated when filing that they no longer owned the home that was their principal residence on Oct. 1, 2012.

To be eligible for a 2012 homestead benefit, applicants had to be New Jersey residents who owned and occupied a home in New Jersey that was their principal residence on Oct. 1, 2012, paid property taxes on that home, and had 2012 New Jersey gross income of \$75,000 or less (\$150,000 or less for homeowners 65 or older or blind or disabled).

As a result of the amount appropriated in the State Budget for property tax relief programs, only homeowners who met the eligibility requirements, including the income requirements, received homestead benefits for 2012.

Benefit amounts vary based on the applicant's income, filing status, property taxes, and whether the applicant was 65 or older or blind or disabled.

The 2012 benefit is based on the 2006 property taxes for the applicant's Oct. 1, 2012, principal residence. If no property taxes were assessed on the home for 2006, the Division of Taxation determines the amount of property taxes that would have been due.

Homeowners can check the status of their homestead benefit [online](#). Additional information about the [Homestead Benefit Program](#), including information on how the benefit is calculated, is also available on our website. □

## 2013 Property Tax Credit Applications

The Division of Taxation will mail property tax credit applications for tax year 2013 later this year to certain homeowners who may be eligible but did not claim the credit.

In most tax years, senior and disabled homeowners who are not required to file a New Jersey income tax return receive their property tax credit automatically as part of their homestead benefit. However, no homestead benefits were issued for tax year 2013. These homeowners will need to apply for a property tax credit using the 2013 Property Tax Credit Application, Form NJ-1040-H.

Homeowners can file the 2013 Form NJ-1040-H only if they:

*continued on page 2*



property tax credit - from page 1

- Were 65 or older or blind or disabled on Dec. 31, 2013; **and**
- Had 2013 New Jersey gross income that was \$20,000 or less (\$10,000 or less if filing status is single or married/civil union partner, filing separate return); **and**
- Have not filed a 2013 New Jersey income tax return (Form NJ-1040)

OR

Filed a 2013 resident return but did not claim a property tax credit on Line 49.

The due date for filing a 2013 property tax credit application is April 17, 2017.

For more information on the 2013 property tax credit, see the [2013 New Jersey resident return instructions](#). □

## Tax Assessor Certificates

The Tax Assessor Examination is held in accordance with the Assessor Certification and Tenure Act, requiring anyone taking office as a tax assessor after July 1, 1971, to hold a tax assessor certificate.

Nine persons passed the March 20, 2014, C.T.A. exam, and five persons passed the Sept. 20, 2014, exam. They are:

**Atlantic County:** Johanna Casey, Margate City; Mandi Johnson, Egg Harbor City.

**Bergen County:** Richard Seibel, Fair Lawn Borough.

**Camden County:** Kirsten Sherwin, Haddon Township.

**Cape May County:** Alexandra Fasy, Upper Township.

**Essex County:** Bryan Flynn, Newark City.

**Gloucester County:** Robin Hague, East Greenwich Township.

**Hunterdon County:** Michael Pierce, Clinton Township.

**Middlesex County:** Robert Morrison, Woodbridge Township.

**Monmouth County:** Gregory McPhillips, Belmar Borough; Amanda Norakus, Tinton Falls Borough; Nicholas Spracklen, Wall Township.

**Morris County:** Joseph John Norcia, East Hanover Township; Matthew Petracca, Pequannock Township.

The next C.T.A. examination is scheduled for Sept. 26, 2015. The deadline to file applications for this exam is Aug. 27, 2015. The filing fee is \$10. If you have any questions regarding this exam, please contact Marilyn Gaines at 609-292-8823, or write to Property Administration, PO Box 251, Trenton, NJ 08695-0251.

The Application for Admission to a Tax Assessor Certification Exam, [Form AC-1](#), is available on the Division's website. □

### LOCAL PROPERTY TAX

## Tax Assessors' Calendar

April 1-

- Deadline for filing appeals of assessed valuations in nonrevalued and nonreassessed municipalities to County Tax Boards by taxpayers and taxing districts and for

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## New Jersey State Tax news

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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.

**Division of Taxation  
Acting Director:** Dennis Shilling

### News Coordinators for This Issue:

<i>Audit</i>	Patricia Riley Courtney Pelikan
<i>Compliance</i>	John Spera Marlene Brodowicz
<i>Criminal Investigation</i>	Rose Tuthill
<i>Conference and Appeals</i>	Patrick Ryan
<i>Legislation</i>	John Kelly
<i>Property Admin.</i>	Michael Vrancik
<i>Regulatory Services</i>	Maryanna Paolinie

**Contributors:** Jeffrey Adams, Pamela Allen, Nelson Avery, Stephen DeLuca, Charles Giblin, Matthew Henderson, Paul Honan, Stephen Innamorato, John Kuti, Jessica Lanna, Michael Mullane and Krista Tracey.

**Staff:** Lauren D. Higgins, Terry A. McWilliams, and Sara E. Murphey.

**Editor:** Colleen McAllister



assessors' calendar - from page 2

appeals of assessed valuations over \$1,000,000 to State Tax Court.

- Percentage level of taxable value of real property established by the County Tax Boards.
- If appeal petition or complaint is filed April 1 or during the 19 days preceding April 1, the taxpayer or taxing district has 20 days from date of service of appeal petition or complaint to file cross-petition with County Tax Board or counterclaim with State Tax Court.
- Total tax amount to be raised for county purposes sent by County Board of Freeholders to County Tax Board, apportioned among the taxing districts.

**April 10–**

- Copy of County Tax Board resolution of real property taxable value percentage level mailed to assessors, municipal clerks and Director, Division of Taxation.

**May 1–**

- Residential properties identified by assessors and certified to County Tax Board.
- Deadline for filing assessment appeals to the County Tax Board or where assessed values exceed \$1,000,000 to the State Tax Court in taxing districts that have implemented a municipality-wide revaluation or reassessment.

**1st Business Day in May–**

- County Tax Board to organize and elect a president for one year, or until his successor is elected.

**May 10–**

- Form TL-45 filed with Property Administration by County Tax Administrator.

**May 20–**

- Table of Aggregates completed by County Tax Board from assessor's Tax Duplicates and Taxation Director's certification of 2nd class railroad property.
- General tax rates certified by County Tax Boards.

**May 23–**

- Table of Aggregates signed by County Tax Boards and transmitted to County Treasurer who files, prints and transmits a certified copy to the Director, Division of Taxation; State Auditor; Director, Division of Local Government Services in the Department of Community Affairs; the clerk of the Board of Freeholders; and the clerk of each municipality in the county.

**June 1–**

- County Tax Administrator to furnish to Director, Division of Taxation, a list of current members, the appointment and expiration

dates of their terms of office and the status of their required courses.

- Assessors' Property Tax Deduction Disallowance Notices, Form PD4, sent.

**June 3–**

- Corrected Tax Duplicates sent by County Tax Board to tax collectors for billing purposes.

**NOTE:** Complaints (appeals) from County Tax Board judgments must be filed with the Tax Court within 45 days of service.

The complete [2015 Work Calendar](#) is available on the Division's website.

**Monmouth County 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 and 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 first county to adopt this program, which began Oct. 1, 2013. The following dates on the assessors' calendar have been revised for municipalities in Monmouth County:

**April 1–**

- Tax appeals are heard February, March and April.

**May 5–**

- Assessor to file assessment lists and duplicates with County Tax Board.

**Interest 6.25%**

The interest rate assessed on amounts due for the period Jan. 1, 2015 – Dec. 1, 2015, will be 6.25%.

The assessed interest rate history is listed below.

Effective Date	Interest Rate
1/1/09	7.00%
1/1/10	6.25%
1/1/11	6.25%
1/1/12	6.25%
1/1/13	6.25%
1/1/14	6.25%
1/1/15	6.25%



assessors' calendar - from pg. 3

**May 10 (after)–**

- County Tax Board may permit tax collector to have custody of tax duplicate.

**May 15 (before)–**

- County Tax Board to complete equalization table hearings.

**May 15–**

- Total tax amount to be raised for county purposes sent by County Board of Freeholders to County Tax Board, apportioned among the taxing districts.
- County Tax Board to notify Director, Division of Local Government Services, when copy of budget resolution (in CY municipality) showing amount to be raised is not received.
- County Tax Administrator to submit copy of equalization table to County Tax Board; each assessor; Division of Taxation; Director, Local Government Services (two copies); and post a copy at the courthouse.

**May 25–**

- 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 (two copies).

**May 31–**

- General tax rates certified by County Tax Boards.
- County Tax Board to file final SR-3A forms with Property Administration.
- Tax rate set by County Tax Board.

**June 15–**

- County Tax Board Presidents to file annual appeal statistics report (Form TAS) with Director, Division of Taxation.

The complete [2015 Work Calendar](#) for the Monmouth County Demonstration Program is available on the Division's website. □

## **Criminal Enforcement**

Criminal enforcement over the past several months included:

- OCI's Special Investigations Unit continues to assist the Excise Tax Branch in their ongoing project to issue cigarette wholesale dealer licenses to existing cigarette distributors that sell directly to retailers. This process is intended to close a reporting gap between the two license tiers. OCI has been providing background information for company officers not on the original cigarette distributor licenses.
- Seneca Distributions LLC, located in Bradford, Pennsylvania, was approved for a New Jersey nonresident cigarette distributor license. This new company will replace Canadian Agricultural Depot and Everything Tobacco as the supplier of Seneca brand cigarettes and filtered cigars to New Jersey retailers. Seneca Distributions LLC is a subsidiary

of Grand River Enterprises Six Nations Ltd., a manufacturer of tribal brand cigarettes that has, thus far, been compliant with the provisions of the Master Settlement Agreement.

- On Jan. 22, 2015, OCI's special agent in charge was a speaker at the Agostino & Associates-sponsored continuing education for tax practitioners program concerning OCI's criminal enforcement activities. One of OCI's cases involving the successful use of the New Jersey money laundering statute in an identity theft-entrusted funds criminal tax case was highlighted.
- On Jan. 23, 2015, Pine State Trading Company, located in Gardiner, Maine, was approved for a New Jersey nonresident cigarette distributor license. This company holds cigarette tax stamping licenses in seven other states along the Eastern Seaboard and has the ability to buy product from all of the major cigarette manufacturers.
- On Dec. 2, 2014, the Office of Criminal Investigation (OCI) became a participant in the Real Time Crime Center, which is a joint operation between the Newark Police Department and the New Jersey State Police. The operation focuses on the greater Essex/Passaic area and provides high-level direct intelligence for street-level law enforcement personnel.
- On Dec. 23, 2014, special agents responded to a motor vehicle stop by the Lakehurst Police Department. The special agents arrested and criminally charged

**Public Auction Information**

Announcements of upcoming public auctions of seized property are published on the Division of Taxation's website under [Auction Information](#). Select the name of the business from the list for details about that auction.



*criminal enforcement - from page 4*

Louis Rondinella of Toms River, New Jersey, for possession of Delaware-stamped cigarettes.

- On Jan. 2, 2015, Hatim Mohamed of Richmond, Virginia, was stopped by the Mahwah Police Department. Police found 252 cartons of Virginia-stamped cigarettes in the trunk of his vehicle. OCI special agents responded and charged Mohamed with possession of 100 or more cartons of out-of-State cigarettes; failure to maintain records; engaging in a transaction with an unlicensed person; failure to obtain a New Jersey cigarette retail dealer license; and individuals in possession of contraband cigarettes.
- Bobbi J. Medley, Tamika Crump, Chanel Bostic and Pierre Borders were indicted on March 28, 2014, on charges related to a New Jersey income tax refund fraud scheme for the tax year 2008. Each individual received a tax refund using false employer information and cashed the refund checks at an Atlantic City check casher in 2009. On Jan. 9, 2015, in Atlantic County Superior Court, Bobbi J. Medley was admitted into the Pretrial Intervention Program

(PTI). As a condition of the civil judgment entered on Nov. 14, 2014, Ms. Medley agreed to make restitution of \$984. On Jan. 23, 2015, in Atlantic County Superior Court, Tamika Crump was sentenced to 24 months of noncustodial probation. As a condition of the civil judgment entered on Dec. 5, 2014, and filed on Jan. 26, 2015, Ms. Crump agreed to make restitution of \$1,983. On Jan. 23, 2015, Chanel Bostic entered a guilty plea to a charge of fourth-degree false reporting to law enforcement authorities in violation of N.J.S.A. 2C:28-4. Bostic was sentenced as a disorderly person and ordered to pay a \$250 fine. Pierre Borders was sentenced on Feb. 27, 2015, to the State recommendation of a period of noncustodial probation. Borders was ordered to pay restitution to the State of New Jersey in the amount of \$434.20, and a civil consent judgment was entered against him for that amount.

- On March 29, 2014, OCI filed charges against Burlington county resident and former Willingboro police officer Brian Lewis for failing to file corporation business tax returns and failure to pay corporation business taxes for

the years 2008 through 2013. Lewis owned and operated Lewis Lawn Care & Landscaping Inc. but did not file any of the required tax returns. On Jan. 16, 2015, Brian Lewis was sentenced to five years in State prison for his involvement in several schemes in which he defrauded his victims out of \$101,000. Lewis was charged with two counts of third-degree theft by deception, one count of second-degree theft by extortion and one count of failure to file business tax returns. As part of his sentencing, Lewis is required to file all of his missing tax returns.

- On Jan. 30, 2015, special agents performed a compliance inspection in Paterson, New Jersey. During the course of the inspection, agents found and seized 10.4 cartons of contraband cigarettes, 1,422 contraband tobacco products and multiple prescription legend drugs. The owner of the store was arrested and charged with various indictable offenses. □

## Tax Briefs

### Sales and Use Tax

**Reiki Touch Therapy** – A taxpayer inquired as to whether charges for Reiki touch therapy are subject to New Jersey sales and use tax.

The Division responded that the New Jersey Sales and Use Tax Act imposes sales tax on the retail sale of massage, bodywork or somatic services that are rendered in the State except when provided pursuant to a doctor's prescription. N.J.S.A. 54:32B-3(b)(9); N.J.A.C. 18:24-33.2; N.J.A.C. 18:24-33.4(a). To qualify for the prescription

## Enforcement Summary Statistics First Quarter 2015

Following is a summary of enforcement actions for the quarter ending March 31, 2015.

	Number	Amount
• Bank Levies	697	\$ 2,120,429
• Certificates of Debt	4,074	53,155,511
• Seizures	127	1,833,326
• Auctions	14	82,381
• Warrants of Satisfaction	4,007	

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exception, the doctor’s prescription must be in writing; must contain the name of the patient and the name and signature of the referring doctor; and must state the purpose of the referral and describe the conditions to be addressed by the prescribed treatment. N.J.A.C. 18:24-33.4(b).

“ ‘Massage, bodywork and somatic services’ means systems of activity of structured touch, which include holding, applying pressure, positioning and mobilizing soft tissue of the body by manual technique and use of visual, kinesthetic, auditory and palpating skills to assess the body for purposes of applying massage, bodywork or somatic principles. Such application may, for example, include the use of therapies, such as heliotherapy or hydrotherapy, the use of moist hot and cold external applications and external application of herbal or topical preparations.” N.J.A.C. 18:24-33.3(a). Reiki touch therapy is generally understood to be a form of therapy that uses simple touch, no-touch and visualization techniques for the purpose of improving the flow of life energy in a person.

Based on the above, Reiki touch therapy falls within the definition of massage, bodywork and somatic services. Therefore, receipts from charges for those services are subject

to New Jersey sales tax, except when performed pursuant to a doctor’s prescription.

**Sale of Airline Tickets** – A taxpayer inquired as to whether charges for the sale of airline tickets are subject to New Jersey sales and use tax.

The Division responded that the New Jersey Sales and Use Tax Act imposes sales tax on the receipts from every sale (except for resale) of certain enumerated services unless an exemption exists. N.J.S.A. 54:32B-3(b). Receipts from charges for the transportation of persons or property are exempt from tax except for: delivery charges; transportation services provided by a limousine operator; and the transportation of energy. N.J.S.A. 54:32B-8.11.

Based on the above, receipts from charges for the sale of airline tickets are exempt from sales and use tax whether purchased to transport persons or property. □

### In Our Courts

#### Gross Income Tax

**Loss Carryforward** – *Constance Dinallo v. Director, Division of Taxation*, decided Aug. 16, 2013; Tax Court Docket No. 013971-2010.

Dinallo (Plaintiff) was a limited partner in Empire, Ltd. (Empire), which was a limited liability partnership

whose only asset was a single piece of land. The land was sold in 2004.

Plaintiff received a 2004 New Jersey K-1 from Empire which showed a \$2,533,468 distributive share of partnership income. On her 2004 New Jersey gross income tax return, Plaintiff offset the partnership income by \$1,749,716 of partnership losses from prior years. In 2005, Plaintiff received a New Jersey K-1 from Empire which showed a \$5,678 loss. The Division audited Plaintiff’s 2004 return and disallowed the use of the partnership losses from prior years because losses in any category of income can only be applied against gains in that same category of income in the same year. N.J.S.A. 54A:5-2.

At issue was whether the Plaintiff could carry forward pre-2004 partnership losses to offset the 2004 partnership income and whether the New Jersey Supreme Court’s holding in *Koch v. Director, Division of Taxation*, 157 N.J. 1 (1999) applied. In *Koch*, the Court held that the Director cannot use a federal adjusted basis if it results in a taxpayer being taxed on a return of capital. In other words, a taxpayer can use losses from prior years to ensure that he is only taxed on the economic gain resulting from a sale.

The Tax Court determined that N.J.S.A. 54A:5-2 did not permit

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## Current Amnesty Programs

The following jurisdictions are conducting tax amnesty programs. 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.

Maryland 9/1/15 – 10/30/15

[www.marylandtaxes.com](http://www.marylandtaxes.com)

Missouri 9/1/15 – 11/30/15

<http://dor.mo.gov/>



*in our courts - from page 6*

losses from prior years to be carried forward and that *Koch* did not apply because Plaintiff's partnership interest was not sold, exchanged or disposed of in 2004 even though the partnership sold its only asset in 2004.

Plaintiff appealed the Tax Court's decision. The appeal was recently dismissed.

**Statute of Limitations Regarding Credit for Taxes Paid to Other Jurisdictions** – *Frederic W. Bernard v. Director, Division of Taxation*, decided Oct. 31, 2013, and supplemented Dec. 4, 2013; Tax Court Docket No. 014563-2012, affirmed, Appellate Division Docket No. A-1445-13T4, decided Feb. 23, 2015.

Bernard (Plaintiff) filed his 2002 New Jersey gross income tax return on April 15, 2003, but did not claim a credit for taxes that he paid to New York state and city in that year. In 2004, New York assessed additional income taxes against Plaintiff for tax year 2002. The matter was settled in 2006. In 2008, Plaintiff filed an amended New Jersey return for the 2002 tax year, claimed a credit for taxes paid to New York and requested a refund. The Division denied the refund because Plaintiff did not claim the credit on his 2002 return and filed his amended return more than three years after the date he filed the original return.

In general, the statute of limitations for claiming a refund of gross income tax is the later of three years from when the return was filed or two years from when the tax was paid. N.J.S.A. 54A:9-8. However, N.J.S.A. 54A:4-1(e) provides an exception to the three-year limitation

when there is a readjustment of the tax due to another state. The Tax Court has previously determined that, as used in that statute, the word "readjustment" means "when a tax has been paid to another state and a credit taken on the New Jersey return for the subject year and the tax paid is later increased or decreased by the other state." See *Bonanno v. Director, Division of Taxation*, 12 N.J. Tax 552 (Tax 1992). In this case, the Tax Court found that Plaintiff's amended return did not qualify for an exception to the three-year statute of limitations because he did not claim a credit for taxes paid to New York on his original 2002 New Jersey return. Hence, the credit for taxes paid on the amended 2002 New Jersey return was not a readjustment.

Plaintiff appealed the Tax Court decision to the Appellate Division, which affirmed. The Appellate Court emphasized the plain language of the statute and the strong policy of strictly construing limitation periods to provide finality and predictability of state and local revenues.

**Limitation on Credit for Taxes Paid to Other Jurisdictions** – *Michael & Inge Trachtenberg v. Director, Division of Taxation*, decided Nov. 21, 2013; Tax Court Docket No. 008689-2008.

Michael and Inge Trachtenberg (Plaintiffs) were New Jersey residents who reported the sale of real property located in New York on their nonresident New York income tax return. On their NJ-1040, Plaintiffs were able to use capital losses to offset the capital gain from the sale of the New York property, but they were not permitted to do so on their New York return. However, Plaintiffs were able to deduct rental losses on their New York return that were not deductible on the New Jersey return. The total gross income reported to New Jersey was \$4,738,325. Plaintiff used the total New York income subject to tax of \$9,810,462 in the numerator of the credit calculation and contended that they should receive a credit for all of the New York taxes paid because their New York income was greater

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## Pay NJ Taxes Electronically

### Electronic Check (E-Check)

[www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)

**Credit Card**  
1-888-673-7694 [www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)

**Select "Electronic Services"**  
to make a payment directly  
from your bank account



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than their New Jersey income. The Division limited the numerator of the credit calculation to \$4,349,471, which was the amount of income taxed by both New York and New Jersey.

The Tax Court stated that the purpose of the credit is to provide relief from New Jersey taxes where income is taxed by both New Jersey and another jurisdiction, not to provide a credit for taxes on income that is not subject to tax in New Jersey. The credit statute “is not designed to ameliorate the effects of decisions by other States to tax income that is not subject to tax in New Jersey. The resident credit is not a panacea for the taxing practices of other jurisdictions. The statute is designed to address the limited circumstances in which both New Jersey and another State tax the same income earned by a New Jersey resident.” The Court held that the Division’s calculation of the credit accurately reflected the intent of the statute.

Plaintiff appealed the Tax Court’s decision. The appeal was recently dismissed.

**Cigarette Tax**  
**Untaxed Cigarette Purchases** – *Rosa Jovanovic v. Director, Division of Taxation*, decided Sept. 23, 2014; Tax Court Docket No. 016785-2011.

As required by the federal Jenkins Act, Smart Smoker, an out-of-State seller of cigarettes, provided the Division of Taxation with information concerning the purchase of cigarettes that they shipped into New Jersey. The information provided included cigarette purchases made by Jovanovic (Plaintiff). The cigarettes did not contain a New Jersey tax

stamp; therefore, neither cigarette tax nor sales tax was charged or paid on these purchases. The Division of Taxation assessed Plaintiff for both the excise tax per carton of cigarettes and the sales tax due on each purchase.

Plaintiff claimed that she did not make the purchases, never received the cigarettes and that she was a victim of identity theft. Plaintiff claimed to have disputed the charges for the cigarette purchases and canceled the credit card in question. At the trial, it was revealed that Plaintiff continued using the credit card in question and paid the amount due on the credit card statements for the purchases made. The credit card company did refund some money, but not for the cigarette purchases.

The Tax Court affirmed the Division’s assessment finding that the testimony of Plaintiff and her husband lacked credibility.

**Corporation Business Tax**  
**Taxes Included in Determining Entire Net Income** – *Duke Energy Corporation v. Director, Division of Taxation*, decided Dec. 2, 2014; Tax Court Docket No. 010448-2008.

N.J.S.A. 54:10A-4(k)(2)(C) of the Corporation Business Tax Act requires that a taxpayer must add back certain taxes when determining New Jersey entire net income, including taxes on or measured by profits or income or business presence or business activity that were deducted for federal tax purposes. In this case, the Division required Duke Energy Corporation (Plaintiff) to add back electrical utility taxes. At issue was whether the (1) North Carolina tax imposed on electrical utilities and/or (2) South Carolina tax imposed

on electrical utilities must be added back to determine New Jersey entire net income for tax years 2000 through 2003.

The North Carolina utilities tax is imposed on an electric power company’s taxable gross receipts from furnishing products such as electricity, current or power and contained a sale for resale exemption. The Court found that the tax is measured by gross receipts and not profits as it does not allow for a deduction of costs. Additionally, the Court stated that the tax did not apply to all corporations and did not have broad application to in-State business activities. Consequently, the Court ruled that the taxpayer was not required to add back this tax to determine New Jersey entire net income.

The South Carolina utilities tax is imposed on the fair market value of property owned and used by utilities and electrical cooperatives and on gross sales of electricity services. The Court noted that according to N.J.A.C. 18:7-8.7(f), property taxes are not considered business presence or business activity taxes. Thus, the taxpayer was not required to add back this tax to determine New Jersey entire net income. □

## In Our Legislature

**Gross Income Tax**  
**Checkoff for New Jersey Nonprofit Veterans Organization Fund** — P.L. 2015, c.26, signed into law on March 23, 2015, effective immediately, and applicable to tax years beginning on or after Jan. 1, 2016, allows taxpayers to donate to the New Jersey Nonprofit Veterans Organization Fund by specifying that

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a certain amount of their income tax overpayments should go to that fund or by enclosing a contribution with their gross income tax returns.

**Meadowlands Regional Hotel Use Assessment**

*Hackensack Meadowlands Agency Consolidation Act, Hackensack Meadowlands Transportation Planning District Act of 2015 and New Jersey Meadowlands Tax Relief Act* — P.L. 2015, c.19, was signed into law on Feb. 5, 2015, and took effect immediately.

The law consolidates the New Jersey Meadowlands Commission and the New Jersey Sports and Exposition Authority, reestablishes the Hackensack Meadowlands Transportation Planning District and revises the funding method for the intermunicipal tax sharing program in the New Jersey Meadowlands.

Sections 82 through 85 of P.L. 2015, c.19, comprise the New Jersey Meadowlands Tax Relief Act. The Act imposes a 3% Meadowlands Regional Hotel Use Assessment on the rental charge for a room in a hotel, motel or similar facility in the Meadowlands district, including any hotel located on land owned by the State. The assessment is imposed on room rentals that are subject to the New Jersey sales tax and is in addition to any other tax or fee imposed by statute or local ordinance, including the hotel/motel State occupancy fee and municipal occupancy tax. The assessment applies to all hotel occupancies that occur on or after March 1, 2015. □

**Tax Calendar**

The following three calendars provide listings of filing and payment dates for tax year 2014 (Jan. 1, 2014 – Dec. 31, 2014) and tax year 2015 (Jan. 1, 2015 – Dec. 31, 2015) 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 listed 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.

[2014](#)      [2015](#)

- **Alphabetical Summary of Due Dates by Tax Type**

[2014](#)      [2015](#)

- **Payment Dates for Weekly Payers** — An employer or other withholder of New Jersey gross income tax is designated a “weekly payer” if the amount of tax it withheld during the previous tax year was \$10,000 or more.

[2014](#)      [2015](#)      □

**NJ TaxFax Discontinued**

Effective June 1, 2015, the NJ TaxFax Service was discontinued. [Forms](#) and [Publications](#) are available on our website.



*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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## 2014 TAX LAWS

CH.	DATE	SYNOPSIS	TAX*	BILL
4	5/15/14	Establishes the Northern New Jersey Veterans Memorial Cemetery Development Fund and provides for voluntary contributions by taxpayers on gross income tax returns.	GIT	A-126(1R)
13	6/30/14	Adjusts and clarifies certain State tax compliance standards and restricts certain State tax benefits.	MULT	A-3486
38	8/25/14	Establishes the New Jersey Farm to School and School Garden Fund and provides for voluntary contributions by taxpayers on gross income tax returns.	GIT	A-2641(1R)
45	9/10/14	Amends the law to include electronic funds transfers within the scope of the statute concerning issuing or passing bad checks.	ALL	A-1153
46	9/10/14	Amends the law to include electronic funds transfers in the process for recovering dishonored payments.	ALL	A-1162
47	9/10/14	Establishes the Local Library Support Fund and provides for voluntary contributions by taxpayers on gross income tax returns.	GIT	A-1314(1R)
63	10/24/14	Creates the Economic Opportunity Act of 2014, Part 3, which modifies laws concerning incentives for certain economic development projects.	MISC	A-3213(5R)
80	12/11/14	Establishes the ALS Association Support Fund and provides for voluntary contributions by taxpayers on gross income tax returns.	GIT	A-3290

### \*Legend for 2014 Tax Laws

ABT = Alcoholic Beverage Tax	LIT = Litter Control Fee
ADS = Admissions Surcharge	LPT = Local Property Tax
ALL = All Taxes Administered by the Division	MFT = Motor Fuel Tax
CAS = Casino Taxes and Fees	MIS = Miscellaneous
CBT = Corporation Business Tax	MULT = Multiple Taxes
CIG = Cigarette Tax	PPT = Petroleum Products Gross Receipts Tax
CMC = Cape May County Tourism Sales Tax	PTRP = Property Tax Relief Programs
CMPT = Cosmetic Medical Procedures Gross Receipts Tax	PUT = Public Utility Taxes
DSF = Domestic Security Fee	RTF = Realty Transfer Fee
ENV = Environmental Taxes	S&U = Sales and Use Tax
ERF = 9-1-1 System & Emergency Response Fee	SCC = Spill Compensation & Control Tax
FBT = Financial Business Tax	TEFA = Transitional Energy & Facility Assessment
GIT = Gross Income Tax	TIR = Motor Vehicle Tire Fee
HMO = Hotel Motel Occupancies	TIT/ET = Transfer Inheritance & Estate Tax
IPT = Insurance Premium Tax	TPT = Tobacco Products Tax