

# New Jersey State Tax news

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## Taxation Investigators Recover \$1.2 Million in Unpaid Business Taxes

New Jersey Division of Taxation investigators recovered nearly \$1.2 million in back taxes from unregistered companies operating illegally in the State during Fiscal Year 2014.

During the past two months alone, investigators from the Newark, Neptune, and Northfield offices recovered more than \$170,000 in back taxes. The operations, in conjunction with the New Jersey State Police, involved truck stops in which officers investigated whether out-of-State businesses were properly registered to do business in New Jersey.

The operations are part of the Division's efforts to investigate the State's underground economy and ensure that businesses are in compliance with New Jersey tax laws. The Division of Taxation is part of the State Department of the Treasury.

Taxation investigative teams focus on transient out-of-State vendors with business activities in New Jersey that create "nexus" and trigger a tax obligation. Investigators work cooperatively with local and State law enforcement officials as well as U.S. Customs. The teams monitor construction sites, warehouses, and weigh stations to uncover unregistered or noncompliant vendors.

Individuals who are part of an out-of-State corporation, partnership, limited liability company, or sole proprietorship conducting business

in the Garden State could have nexus with New Jersey.

A business has nexus with New Jersey if it maintains a temporary or permanent presence (employees, service personnel, or independent sales/service agents) or property (inventory, offices, or warehouses) or has employees travel to the State to call on customers, conduct retail or wholesale sales, attend trade shows, or consign inventory to warehouses. If so, that company should register with the Division of Taxation.

Business owners can obtain information about registering a business on the Division's [website](#) or by contacting the Division's Nexus Audit Group at 609-984-5749. They can also register their business [online](#).

To request information about voluntary compliance for an unregistered business, send an email to [TaxRevOps@treas.nj.gov](mailto:TaxRevOps@treas.nj.gov) ☐

## "Senior Freeze" Checks on the Way

The State Budget for Fiscal Year 2015 provides continued funding for the Property Tax Reimbursement (Senior Freeze) Program, meaning checks will soon be on the way to eligible homeowners.

Checks for the 2013 reimbursement are scheduled to be mailed

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“senior freeze” - from page 1

in mid-July to qualified senior and disabled homeowners who filed applications by June 2, 2014. The deadline for filing was extended to Sept. 15, 2014, and checks for applicants who file after the original June 2 due date will be issued as quickly as possible.

Only applicants whose 2013 income did not exceed \$70,000 are eligible, provided they met all other requirements. Residents whose income was more than \$70,000 but was \$84,289 or less will not receive checks for 2013. The Division will notify those residents that they are not eligible. However, by filing an application by the due date, those residents can establish a “base year” for future reimbursements for which they may be eligible and ensure they will be mailed an application for 2014.

Additional information on the [Senior Freeze Program](#) is available on the Division’s website. □

**SALES AND USE TAX**

**Tattooing With Reconstructive Breast Surgery**

The Sales and Use Tax Act imposes tax on charges for “tattooing, including all permanent body art and permanent cosmetic make-up applications.” N.J.S.A. 54:32B-3(b)(10).

P.L. 2013, c.193 amended N.J.S.A. 54:32B-3(b)(10) to exclude from tax charges for tattooing, including all permanent body art and permanent cosmetic makeup applications, provided pursuant to a doctor’s prescription in conjunction with reconstructive breast surgery.

Thus, effective on and after Jan. 17, 2014, sellers of tattooing, permanent body art, or permanent cosmetic makeup application services should not charge sales tax when such services are provided in conjunction with reconstructive breast surgery if the customer provides a doctor’s prescription to the seller.

If a seller incorrectly charged sales tax for a qualifying service performed on or after Jan. 17, 2014, the customer may apply for a refund of the tax from either the seller who performed the service or from the Division of Taxation. To request a refund from the Division, a Claim for Refund ([Form A-3730](#)) must be filed. A claim for refund must be filed within four years from the date the sales tax was paid. □

**TRANSFER INHERITANCE TAX**

**IRS Enrolled Agents to Prepare Returns**

The New Jersey Judiciary’s Committee on the Unauthorized Practice of Law issued [Opinion 51](#), on March 21, 2014, wherein the committee found that it is in the public’s interest to permit enrolled agents licensed by the Internal Revenue Service (IRS) to prepare and file New Jersey transfer inheritance tax returns on behalf of clients.

In 1972 the Committee determined that because of the legal principles involved, the preparation and filing of New Jersey transfer inheritance tax returns is the practice of law and can only be performed by lawyers. In 1986, the New Jersey Supreme Court agreed but held that a licensed

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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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certified public accountant (CPA) may do so if the client has been notified that review of the return by a lawyer would be advisable.

In reaching its recent opinion, the Committee reviewed the requirements necessary for an enrolled agent to obtain and maintain a license from the IRS. Enrolled agents are licensed by the Internal Revenue Service through background evaluation and examination. Licensed agents are required to complete continuing education courses and comply with the duties listed in IRS Circular 230 (Regulations Governing Practice before the Internal Revenue Service). The Committee found that, like CPAs, enrolled agents are capable of filing New Jersey transfer inheritance tax returns, and, as long as enrolled agents follow the same client notification requirements that New Jersey CPAs are required to follow under N.J.A.C. 18:26-12.2, the public interest is protected.

Under the provisions of N.J.A.C. 18:26-12.2(a)1.iv, before beginning work on a New Jersey transfer inheritance tax return, CPAs (and now enrolled agents) must notify the client in writing that “review of the return by a qualified attorney may be desirable because of the possible application of legal principles to the preparation of the tax return.” A copy of the properly executed notification must be filed with the transfer inheritance tax return. The Division of Taxation is in the process of revising the regulation to indicate that it applies to enrolled agents.

More information on the [Enrolled Agent Program](#) is available on the IRS’s website. □

**INSURANCE PREMIUMS TAX**  
**Retaliatory Tax Credit**

A retaliatory tax is an additional tax imposed by a state on out-of-state insurance companies operating in its jurisdiction. A state charges the retaliatory tax in exactly the same way that the out-of-state insurance company’s home state taxes domestic insurance companies operating within its borders.

New Jersey allows a retaliatory tax credit, pursuant to N.J.S.A. 54:18A-2(c) and 54:18A-3(c), which permits a domestic insurance company to reduce its insurance premiums tax liability by a portion of the retaliatory tax incurred in other states.

Beginning with tax year 2013, a domestic insurance company can reduce its insurance premiums tax liability by 5% of any retaliatory tax incurred for the same filing period. The percentage reduction will increase 1% annually for 10 years

until it reaches 15% for tax year 2023 and after.

Domestic insurance companies report the tax liability reduction on Line 19, Other Credits, of Schedule A, [Form DEXM](#). □

**Small Business Workshops**

The Division of Taxation provides free workshops designed to assist small business owners in meeting their New Jersey tax obligations. The workshops are half-day seminars presented at locations throughout the State. The Internal Revenue Service does not participate in these seminars.

The workshops include the following topics:

- Identifying types of business ownership and the tax consequences of each type.
- Registering a business with the Division of Taxation, Division of Revenue and Enterprise Services, and Department of Labor and Workforce Development.
- Determining what is taxable and what is exempt for New Jersey sales tax purposes.
- Procedures for collecting and remitting various New Jersey taxes.
- Filing sales and use tax returns.
- Meeting employer responsibilities.
- Reporting business income.

The next workshop is scheduled for Thursday, Oct. 9, 2014, at Raritan Valley Community College in Branchburg, New Jersey. If you want registration information or details

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**Interest 6.25%**

The interest rate assessed on amounts due for the period Jan. 1, 2014 – Dec. 31, 2014, will be 6.25%.

The assessed interest rate history is listed below.

Effective Date	Interest Rate
4/1/08	9.00%
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%



*business workshops - from pg. 3*

about the workshop, including parking facilities and directions, contact Allison Gill at 908-526-1200, ext. 8516 or sbdc@raritanval.edu. The Division does not manage the registration process.

The current [workshop schedule](#) is available on the Division's website. The Division updates the schedule as new workshops are added. □

**LOCAL PROPERTY TAX  
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.

Twenty-one persons passed the March 24, 2012, C.T.A. exam; nine persons passed the Sept. 29, 2012, exam; seven persons passed the March 23, 2013, exam; and ten persons passed the Sept. 28, 2013, exam. They are:

**Atlantic County:** Keith Szendrey, Linwood City.

**Bergen County:** Edmund Brown, Fair Lawn Borough; Jonathan E. Fischer, Englewood City.

**Burlington County:** Thomas J. Hall, Evesham Township; Donn C. Lamont, Cinnaminson Township.

**Camden County:** Melissa D. Pollitt, Collingswood Borough.

**Cumberland County:** Jill H. Sungenis, Bridgeton City.

**Essex County:** Christopher L. Murray, Short Hills/Millburn Township.

**Gloucester County:** Nicholas Canizares, Woodbury City; Michelle R. Cozens, Mantua Township.

**Hudson County:** John A. Peneda, Kearny Town; Laura Fabiola Tacuri, Jersey City.

**Mercer County:** Ryan T. Delaney, Ewing Township.

**Middlesex County:** Albert F. Chanese, Woodbridge Township; David B. Medell, Edison Township; Alex J. Worth, Plainsboro Township.

**Monmouth County:** Erick Aguiar, Tinton Falls Borough; Jason Alenceiwick, Tinton Falls Borough; Jane P. Casagrande, Wall Township; Annette Dawn Crozier, Neptune Township; Michael DelRe, Neptune Township; William F. Laird, Wall Township; Jessica Lanna, Howell Township.

**Morris County:** William N. Bradley, Lincoln Park Borough; Keith Friedman, Parsippany-Troy Hills Township; Joseph Stephen Hiller, Florham Park Borough; Anna Maria McDougal, Long Valley/Washington Township; Timothy J. O'Connor, Randolph Township.

**Ocean County:** Nancy D'Amico, Lacey Township; Michael A. Kingsbury, Brick Township; Barbara E. Raney, Pine Beach Borough.

**Passaic County:** Irene Stefanacci, Bloomingdale Township.

**Somerset County:** Charles Eader, Bedminster Township; Brandon M. Frank, Bridgewater Township; Dawn Guttschall, Bridgewater Township; Melonie Krisza Marano, Green Brook Township; George A. Rodelius III, Bedminster Township.

**Sussex County:** George F. Conway, Highland Lakes/Vernon Township; Kristy L. Lockburner, Wantage Township.

**Union County:** Pavel Pilcik, Hillside Township; Michael J. Timoni, Clark Township.

**Warren County:** Donna J. Re, Independence Township.

**Other:** Robert Brescia, Clarkstown, New York; Robert Gilberg, Wynnewood, Pennsylvania; Stephen S. Hardy, Burlington, Connecticut; Gynt Grube, Tolland County, Connecticut; Eugenia H. Flynn, New Smyrna Beach, Florida.

The next C.T.A. examination is scheduled for Sept. 20, 2014. The

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**NJ TaxFax**

**NJ Tax Forms & Publications  
24 Hours – 7 Days a Week**



**Note: Effective June 1, 2015, the NJ TaxFax Service will be discontinued.**

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deadline to file applications for this exam is Aug. 20, 2014. 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**

**July 1-**

- MOD IV Master file sent to Property Administration via appropriate medium.
- Assessor to mail Application for Farmland Assessment (Form FA-1) for tax year 2015 together with a notice that the completed form must be filed with assessor by Aug. 1, 2014, to claim continuance of Farmland Assessment.
- Disallowed property tax deduction recipients granted a filing extension required to pay back tax deductions previously granted.

If unpaid, become real property liens.

- If County Board of Taxation cannot hear and determine appeals within the time prescribed in R.S. 54:3-26, the Board may apply to the Director, Division of Taxation, for an extension at any time.

**2nd Tuesday in July-**

- State Equalization Table prepared.

**July 15-**

- Property tax reimbursement (Senior Freeze) payments mailed to eligible claimants.

**Aug. 1-**

- Owners of farmland must file Application for Farmland Assessment (Form FA-1) with the assessor to have land assessed under Farmland Assessment Act for tax year 2015.

**Aug. 5-**

- All SR-1A forms showing sales transactions to be used in compiling 2014 Table of Equalized Valuations for State School Aid to be received by Property Administration.

**Aug. 15-**

- County Board of Taxation Presidents to file annual appeal information and statistics

report (Form TAS) with Director, Division of Taxation.

**Aug. 25-**

- State Equalization Table completed by Director, Division of Taxation.

**Sept. 1-**

- Extension to file Application for Farmland Assessment (Form FA-1) where assessor determines failure to file by Aug. 1 was due to owner's illness or death or the death of an immediate family member.

- Local exchange telephone, telegraph, and messenger system companies file tangible business personal property returns (Form PT-10) for tax year 2015 with the assessor for taxing district in which property is located.

- Petroleum refineries file tangible business personal property returns (Form PT-10.1) with assessor for tax year 2015 for machinery, apparatus, or equipment directly used to manufacture petroleum products from crude oil.

**Sept. 10-**

- County Board of Taxation to revise Table of Aggregates to include the tax rate for local taxing purposes for municipalities having adopted the State fiscal year.

**Sept. 13-**

- County Tax Board transmits Table of Aggregates to County Treasurer who then files, prints, and transmits to Taxation and Local Government Services Directors, State Auditor, Municipal Clerks, and Clerk of Board of Freeholders.

**Enforcement Summary Statistics  
Second Quarter 2014**

Following is a summary of enforcement actions for the quarter ending June 30, 2014.

	Number	Amount
• Bank Levies	766	\$ 3,143,149
• Certificates of Debt	4,420	56,691,358
• Seizures	90	1,607,762
• Auctions	15	139,424
• Warrants of Satisfaction	4,353	

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assessors' calendar - from page 5

**NOTE:** The complete [2014 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 performing annual assessment programs, 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 summer dates on the Monmouth County Assessors' calendar coincide with the dates of the regular Assessors' Calendar with the exception of the July provision for the extension of the time to hear and determine an appeal(s). That provision does not apply to the Monmouth County Demonstration Program. □

**Criminal Enforcement**

Criminal enforcement over the past several months included:

- On Jan. 29, 2014, at the close of a six-month joint investigation with the Bureau of Alcohol, Tobacco, Firearms and Explosives, Jose Fortuna was sentenced to 30 months in federal prison and 36 months' probation for federal violations of the Prevent All Cigarette Trafficking Act. Fortuna was scheduled to be taken into custody and transported to the Federal Detention Center in Philadelphia. As a condition of his sentencing, Fortuna was also ordered to pay \$2,169,358 in restitution to the State for unpaid cigarette taxes.
- On Feb. 26, 2014, Office of Criminal Investigation (OCI) special agents Russell Glenn and Nicole Schwartz participated with other Division employees in a Rutgers University criminal justice career/recruiting event. The agents gave an overview of OCI's role within the Division.

- On March 29, 2014, OCI met with representatives of the Pennsylvania Department of Revenue, Bureau of Motor Fuel Taxes, Enforcement Division, including their Director and management team. They gave OCI an overview of their program along with training videos, and also displayed equipped vehicles used in their enforcement program.
- On April 11, 2014, Mark Imbimbo was sentenced in Monmouth County Superior Court by Judge Vernioia according to a plea agreement made on Feb. 24, 2014, in which Imbimbo pled guilty to money laundering. He was sentenced to five years in State prison and ordered to pay restitution to the State for taxes due in the amount of \$52,835.66. On Aug. 21, 2013, the Monmouth County Prosecutor's Office requested to engage in a joint investigation with OCI. Imbimbo was allegedly involved in an online phishing scheme in which he would steal personal information from victims. Subsequently, Imbimbo opened joint bank accounts in both his name and his victims' names. He then transferred money from his victims' bank accounts into the joint accounts and from there into accounts held solely by him. The theft resulted in taxable income that Mark Imbimbo failed to report on his New Jersey resident tax returns.

- OCI has expanded its participation in the Federal Stolen Identity Refund Fraud Task Force by assigning additional personnel to the program. OCI works in conjunction with the U.S. Postal

**Save The Date**

**2014 NESTOA Conference**

*North Eastern States Tax Officials Association*

**Sept. 28, 2014 - Oct. 1, 2014**

**Hyatt Regency  
Two Albany Street  
New Brunswick, NJ 08901**



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*criminal enforcement - from page 6*

Inspection Service, U.S. Marshals Service, and IRS Criminal Investigation, along with other federal law enforcement agencies on these matters. □

## Tax Briefs

### Corporation Business Tax

**Grow NJ** — A taxpayer inquired whether both individuals and corporate members may use Grow New Jersey tax credits available to an LLC if the LLC elects to be taxed as a flow-through organization. The taxpayer then asked what the recourse would be if an individual member cannot take advantage of the credit. Is the only recourse to sell the credit, and if so, is it the LLC that would sell it?

The New Jersey Economic Opportunity Act of 2013 merged five incentive programs into two: the Grow New Jersey Assistance Program (GROW NJ) and the Economic Redevelopment and Growth Grant Program (ERGG). GROW NJ is the State’s job creation and retention incentive program, which offers transferable tax credits. ERGG is the State’s incentive program for developers to close project financing gaps and build public infrastructure critical to redevelopment projects. Both of these incentive programs are administered by the New Jersey Economic Development Authority (EDA).

Under the terms of the program, GROW NJ grants credits for the corporation business tax and the insurance premiums tax, which are business taxes. Therefore, the LLC may use the credit against the corporation business tax but not the gross income tax. As a result, an individual

is not able to use the credit. The LLC may choose to sell the credit.

**Rental Properties** — Taxpayer is an S corporation that owns three rental properties, which are its only activity. Each property is in a different state, one of which is New Jersey. The taxpayer asked whether it must treat the net income from each property as nonoperational income and allocate 100% to the state where the property is located, or combine the incomes and treat them as operational income to be apportioned using the prescribed apportionment formula.

Pursuant to N.J.S.A. 54:10A-6.1, income is treated as operational if the income arises from the taxpayer’s regular trade or business operations. Income is only treated as nonoperational if the taxpayer demonstrates with clear and convincing evidence that the income is not operational.

Because the management of the rental properties constitutes an integral part of the trade or business of the corporation, and the corporation has not demonstrated that the income

is not operational, the income from the management of the properties is operational income and must be apportioned using the prescribed apportionment formula.

### Sales and Use Tax

#### City of Camden Motor Vehicle Parking Surcharge Ordinance

New Jersey imposes a 7% sales tax on the receipts from parking, storing, or garaging a motor vehicle, excluding charges for residential parking; employee parking when provided by an employer or at a facility owned or operated by the employer; municipal parking, storing, or garaging; the parking fee at Atlantic City casino hotels; and such receipts subject to tax pursuant to any other law or ordinance. N.J.S.A. 54:32B-3(i).

The City of Camden recently enacted a Motor Vehicle Parking Surcharge Ordinance that imposes “a surcharge of seven percent (7%) on fees paid for the commercial parking, garaging or storing of motor vehicles in the City of Camden, other than fees paid by a tenant for

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## Pay NJ Taxes Electronically

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

### Electronic Check (E-Check)

John Smith  
Jane Smith  
123 Main Street  
Trenton, NJ 08611

DATE \_\_\_\_\_ 15-09-2000

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

Anyplace Bank  
Trenton, NJ 08611

Routing number: 02020886  
Account number: 1234

For: 1234

1234  
DOLLARS

SAMPLE

Do not include the check number

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).






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parking in a lot or garage which is part of premises occupied solely as a residence.” The ordinance took effect on April 1, 2014.

Since receipts from the sales of commercial parking, storing, or garaging of a motor vehicle in Camden are now subject to the municipal surcharge, they are exempt from New Jersey sales tax.

#### **Floating Boat Dock Installation** —

A taxpayer asked whether charges for the installation of a floating dock to already existing pilings are subject to sales and use tax. The taxpayer states that the prior floating boat docks, which were held in place by pilings, were destroyed during Hurricane Sandy. The taxpayer contracted with a dock manufacturing company to produce and install the new floating dock to already existing pilings. The manufacturer required the taxpayer to pay sales tax on the charges for the purchase and installation of the docks.

The Division responded that the Sales and Use Tax Act imposes tax on the retail sale of tangible personal property, enumerated services, and specified digital products unless a valid exemption exists. N.J.S.A. 54:32B-3. The installation of tangible personal property is also taxable.

### **Public Auction Information**

Announcements of upcoming public auctions of seized property are published on the Division of Taxation’s website under “[Auctions](#).” Select the name of the business for details about that auction.

N.J.S.A. 54:32B-3(b)(2). Charges for installation services that result in capital improvements, with certain exceptions, are exempt from sales tax. N.J.S.A. 54:32B-3(b)(2), (4); N.J.A.C. 18:24-5.6(b)(3).

To determine whether services result in a capital improvement the Division will look at whether the improvement results in an increase in the value of the real property and whether the improvement results in a significant increase in the useful life of the real property. N.J.A.C. 18:24-5.6(c). “Real property, property, or land” means land and any structure or appurtenance affixed permanently thereto. N.J.A.C. 18:24-5.2. New Jersey considers the installation of tangible personal property to be a capital improvement when the item installed is permanently affixed to the real property and it increases the value and/or useful life of the real property.

A floating dock is not permanently affixed to the land because it is buoyant, rising and lowering with the change in water level. In order for the floating dock to float, it must be free to rise and fall as the water level does. However, to prevent the floating dock from drifting away, it also must be anchored or attached to land in some way. That attachment, due to the nature of the movement of the floating dock, is not permanent. According to the taxpayer, the floating dock attaches to pilings to prevent it from drifting away. The attachment to the pilings, usually a piling hoop, allows the dock to float while maintaining its location relative to the land. The dock can be removed from the pilings (either to move the dock, or replace the piling), simply by removing the hoops. Therefore, the addition of a floating dock to already existing pilings does not constitute

an exempt capital improvement to real property, and the installation is subject to sales and use tax. N.J.S.A. 54:32B-3(b)(2). □

## **In Our Courts**

**Corporation Business Tax Corporate Partner Entitled To Refund** – *BIS LP, Inc. v. Director, Division of Taxation*; decided April 11, 2014; Appellate Division, Docket No. A-1647-12T3.

BIS, a limited partnership, filed a New Jersey corporation business tax (CBT) return and reported tax due. The monies were remitted by an affiliated entity on BIS’s behalf. Thereafter, BIS sought a refund on the grounds that it lacked sufficient nexus with New Jersey to be subject to CBT.

The Appellate Division upheld the Tax Court decision, agreeing that BIS did not have sufficient nexus with New Jersey to be subject to CBT, but remanded to the Tax Court the issue of whether the refund should be paid to BIS or to the affiliate that remitted the tax on BIS’s behalf. On remand, the Tax Court decided that BIS was entitled to the refund of taxes paid on its behalf pursuant to N.J.S.A. 54:10A-15.7, -15.11, and N.J.A.C. 18:7-17.6. The Appellate Division affirmed. □

## **In Our Legislature**

**Gross Income Tax Northern New Jersey Veterans Memorial Cemetery Development Fund** — P.L. 2014, c.4, enacted on May 15, 2014, effective immediately, and applicable to taxable

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in our legislature - from page 8

years beginning on or after Jan. 1, 2015, establishes the Northern New Jersey Veterans Memorial Cemetery Development Fund. It gives New Jersey taxpayers the opportunity to make voluntary contributions on their tax returns in support of the development and operation of the Northern New Jersey Veterans Memorial Cemetery. □

- **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 they withheld during the previous tax year was \$10,000 or more.

[2013](#)    [2014](#)    □

### Tax Calendar

The following three calendars provide listings of filing and payment dates for tax year 2013 (Jan. 1, 2013 – Dec. 31, 2013) and tax year 2014 (Jan. 1, 2014 – Dec. 31, 2014) 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.

[2013](#)    [2014](#)

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

[2013](#)    [2014](#)



### *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
- NJ TaxFax ..... 609-826-4500
- 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 ..... 609-633-8878
- Public Utility Tax..... 609-633-2634