

# New Jersey State Tax news

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## inside

<i>“senior freeze” checks in mail</i> .....	1
<i>correction: 2013 form nj-1040-h mailing</i> .....	1
<i>small business workshops</i> .....	1
<i>tax assessors’ calendar</i> .....	2
<i>interest rate 6.25%</i> .....	3
<i>criminal enforcement</i> .....	3
<i>current amnesty programs</i> .....	4
<i>enforcement summary stats</i> .....	5
<i>public auction information</i> .....	6
<i>tax briefs</i> .....	6
<i>in our courts</i> .....	7
<i>in our legislature</i> .....	8
<i>tax calendar</i> .....	8
<i>important phone numbers</i> .....	8

## “Senior Freeze” Checks in the Mail

The State Budget for Fiscal Year 2016 provides funding for the Property Tax Reimbursement (Senior Freeze) Program.

In mid-July, the Division of Taxation began mailing checks for the 2014 reimbursement to qualified senior and disabled homeowners who filed applications by June 1, 2015. We will issue checks as quickly as possible to homeowners who file after June 1 but no later than the extended filing deadline of Oct. 15, 2015.

Only applicants whose 2014 income was not more than \$70,000 are eligible, provided they met all other requirements. Residents whose income was more than \$70,000 but was \$85,553 or less will not receive checks for 2014. The Division will notify them that they are not eligible. Those residents can establish a “base year” for future reimbursements by filing an application by the deadline. This also ensures that the Division will mail them applications for 2015.

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

## GROSS INCOME TAX **Correction: 2013 Form NJ-1040-H Mailing**

An article in the [Spring 2015](#) issue of the *New Jersey State Tax News* entitled “2013 Property Tax Credit

Applications” stated that the Division of Taxation would mail applications for the 2013 property tax credit to certain homeowners later in the year. However, this mailing is no longer necessary. An amendment to the State Budget for Fiscal Year 2016 now corrects the Budget to reflect that the homestead benefit will apply to benefit year 2013, rather than 2014.

The Division will begin to mail 2013 homestead benefit applications in late August 2015. More information will be posted to our [website](#) when it becomes available. □

## 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.

*continued on page 2*



*business workshops - from pg. 1*

- Determining what is taxable and what is exempt for New Jersey sales tax purposes.
- Procedures for collecting and re-mitting various New Jersey taxes.
- Filing sales and use tax returns.
- Meeting employer responsibilities.
- Reporting business income.

The next workshop will take place on Tuesday, Sept. 16, 2015, at the New Jersey Small Business Development Center of Northwest Jersey in Hackensack, New Jersey. If you want registration information or details about the workshop, including parking facilities and directions, contact Mary Adelman at 908-269-8475 or [www.nw-njsbdc.com](http://www.nw-njsbdc.com). 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 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 2016 together with a notice that the completed form must be filed with assessor by Aug. 1, 2015, 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 who filed by June 1.

### **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 2016.

### **Aug. 5-**

- All SR-1A forms showing sales transactions to be used in compiling 2015 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

## ***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**

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*continued on page 3*



assessors' calendar - from page 2

(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 2016 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 2016 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.

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 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.

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:

- On Dec. 5, 2014, Jennifer Irizarry was arrested, processed and released on her own recognizance in Monmouth County. The arrest was based on a complaint filed by an elderly woman who claimed she was exploited by Ms. Irizarry, a housekeeper/home care attendant for the woman. The woman claimed that from 2012 to 2014 Ms. Irizarry wrote checks to herself from the woman's account in the amount of approximately \$10,000 in 2012, \$116,051 in 2013 and \$32,850 in 2014. Although no theft charges were brought against Ms. Irizarry, she was charged with not claiming the monies on her 2012 and 2013 tax returns. On Feb. 26, 2015, Ms. Irizarry pled not guilty in Monmouth County Superior Court, where she applied for and was accepted into the Pretrial Intervention Program. An OCI auditor has calculated that the total restitution amount, based on the addition of the funds to her 2012 and 2013 tax returns, will be approximately \$8,424.
- On March 2, 2015, Jorge A. Robles was sentenced to serve five years in a New Jersey State prison after pleading guilty to a charge of second-degree counterfeiting. His ex-wife, Ana Del LaMota, was placed on probation for three years and was ordered to make restitution. She pled guilty to one count of third-degree counterfeiting. The couple's daughter, Rossy Robles, was admitted to the Pretrial Intervention (PTI) Program after pleading guilty to a third-degree counterfeiting charge. On Dec. 22, 2014, the U.S. Department of Homeland Security, the New Jersey Division

**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%



*criminal enforcement - from pg. 3*

of Taxation’s Office of Criminal Investigation (OCI) and the Middlesex County Prosecutor’s Office executed search warrants in the MAC cosmetics counterfeiting investigation. Jorge A. Robles, Ana Del LaMota and Rossy Robles were arrested on first-degree money laundering and second-degree counterfeiting and conspiracy charges. Execution of the search warrant resulted in the seizure of over 1,000 counterfeit cosmetics as well as over \$20,000 in cash. Bank accounts were also seized, resulting in another \$8,000 in seized property. On Jan. 2, 2015, all three defendants pled guilty and forfeited all property seized in the case.

- On March 23, 2015, in the Camden County Superior Court, Joseph H. Kayati was entered into the Pretrial Intervention Program. He will serve 24 months of noncustodial probation and make restitution to the Monarch Life Insurance Company. Further, as a condition to being accepted into the Program, Mr. Kayati signed a consent judgment for State income taxes in the amount \$756.33 for tax years 2012 and 2013. This was a joint investigation by

the New Jersey Insurance Fraud Prosecutor and OCI.

- On March 25, 2015, New Jersey resident Cynthia Perella was sentenced to five years of Drug Court probation. OCI and the Gloucester County Prosecutor’s Office investigated Perella for alleged theft and tax evasion. On Sept. 17, 2014, as a result of the investigation, Perella was indicted on charges for forgery, theft, official misconduct and tax evasion. Perella was employed by the Harrison Township Fire Commission and used her position as business administrator to embezzle more than \$86,000. As part of a plea agreement, Perella pled guilty to official misconduct.
- On March 26, 2015, Carl and Denise Monto, of Beachwood, New Jersey, appeared before Superior Court Judge Anthony J. Mellaci, Jr. in Monmouth County. Carl Monto pled guilty to second-degree theft by deception and third-degree failure to pay taxes. Denise Monto applied for the Pretrial Intervention (PTI) Program. The charges were the result of an investigation by the Division of Criminal Justice and OCI, with assistance from the New Jersey Division of Consumer Affairs and the New Jersey Motor Vehicle

Commission. The investigation revealed that the Montos evaded more than \$500,000 in State sales tax by fraudulently claiming exemptions on 120 luxury cars that were purchased as part of an illegal business to acquire vehicles for overseas buyers. They also claimed exemptions for 56 of the cars by falsely buying them in the name of a charity for children with cancer. On May 15, 2015, Judge Mellaci sentenced Carl Monto, to seven years in State prison. The State agreed not to oppose Denise Monto’s application for Pretrial Intervention, and Judge Mellaci admitted her to the program on May 11, 2015. For purposes of restitution, the Montos are required to forfeit \$537,784 in assets seized by the State in August 2014 when they were arrested on theft charges.

- On April 17, 2015, Mercer County Superior Court Judge Timothy P. Lydon sentenced Gregory Cobbs to five years of probation. Cobbs pled guilty on March 25, 2015, after a jury was selected in the case, to a charge of third-degree failure to pay taxes. With penalty and interest, Cobbs owes the Division of Taxation \$386,000. Cobbs must pay the Division \$150,000

*continued on page 5*

### **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.

Arizona	9/1/15 – 10/31/15	<a href="http://www.azdor.gov/Home.aspx">www.azdor.gov/Home.aspx</a>
Indiana	9/15/15 – 11/16/15	<a href="http://www.in.gov/dor/amnesty/">www.in.gov/dor/amnesty/</a>
Maryland	9/1/15 – 10/30/15	<a href="http://www.marylandtaxes.com">www.marylandtaxes.com</a>
Missouri	9/1/15 – 11/30/15	<a href="http://dor.mo.gov/">http://dor.mo.gov/</a>
Oklahoma	9/14/15 – 11/13/15	<a href="http://www.ok.gov/tax/#">http://www.ok.gov/tax/#</a>



*criminal enforcement - from page 4*

during his probation. If he does not pay his obligations, the Court made it clear that it would impose the jail sentence. Cobbs, who is listed as a New Jersey Top Tax Debtor, was prosecuted through a joint investigation between OCI's Technical Fraud Unit and the Mercer County Prosecutor's Office Economic Crime Unit.

- On April 21, 2015, Augusto Mayorga was sentenced to one year of probation and ordered to pay restitution to the State of New Jersey in the amount of \$33,997. Mr. Mayorga is the sole owner of Sunshine Metal Finishing, a company that applies anticorrosion finishes on metal parts. An investigation into the New Jersey tax filings of Mr. Mayorga and Sunshine Metal Finishing revealed that he significantly underreported business income and claimed false and fraudulent business expenses. On Jan. 30, 2015, Augusto Mayorga pled guilty to failing to file New Jersey tax returns with intent to defraud the State of New Jersey.
- On April 22, 2015, former NFL player Plaxico Burress, of Totowa, New Jersey, was indicted by a Mercer County Grand Jury for a

failed electronic funds payment and failure to pay New Jersey State income tax. This is the first prosecution under a new criminal code statute that makes the treatment of a failed electronic funds transfer (EFT) the same as the treatment of an actual bad check. The indictment charges Burress with one count of issuing a failed electronic funds transfer and one count of failure to pay State taxes, which are crimes of the third degree carrying a maximum penalty of up to five years in State prison and/or a \$15,000 fine. Burress filed his 2013 income tax return with the State of New Jersey and claimed a liability of \$47,903. To pay the tax liability he submitted a one-time electronic funds transfer payment of \$47,903, which failed and was never replaced by Mr. Burress. The Division generated an automatic letter requesting that he submit full payment. Mr. Burress did not respond, and the case was referred to OCI. Subsequent letters and outreach to Mr. Burress continued to go unanswered, even after his tax preparer was informed about the seriousness of the situation. On Feb. 4, 2015, OCI filed a criminal complaint charging Mr. Burress

with issuing a bad EFT and failure to pay New Jersey income tax. The charges are a result of an investigation led by OCI's Technical Enforcement Unit and the Senior Assistant Prosecutor, Chief of the Mercer County Prosecutor's Office Economic Crime Unit.

- Bergen County Prosecutor John L. Molinelli announced multiple indictments of several defendants as a result of criminal investigations focused on interdiction of interstate contraband cigarette trafficking activities. Indictments were returned on April 30, 2015, on a total of six defendants in four separate criminal investigations into money laundering activities and possession or transportation of untaxed cigarettes through the State of New Jersey. In the contraband cigarettes case, OCI special agents filed criminal counts against the defendants. The additional indictments highlight a recognized pattern of criminal activities in which U.S. currency is transported to low-cigarette tax states such as Virginia and North Carolina coupled with the intended return of contraband cigarettes to the New York/New Jersey area, resulting in illegal higher profits. OCI has encouraged uniformed law enforcement agencies to utilize the same techniques usually applied to narcotics investigations where undocumented funds are intended to be used to purchase contraband. Two of these cases are a direct result of this effort.
- On May 5, 2015, after a seven-day trial before Atlantic County Superior Court Judge Kyran

### **Enforcement Summary Statistics Second Quarter 2015**

Following is a summary of enforcement actions for the quarter ending June 30, 2015.

	<b>Number</b>	<b>Amount</b>
• Bank Levies	535	\$ 2,868,253
• Certificates of Debt	4,058	57,234,598
• Seizures	122	1,637,442
• Auctions	25	47,123
• Warrants of Satisfaction	3,961	

*continued on page 6*

*criminal enforcement - from pg. 5*

Connor, a jury found Michael Jones, a former 12-year veteran of the Atlantic City Police Department, guilty of second-degree official misconduct, third-degree theft by deception, third-degree filing fraudulent tax returns, and third-degree failure to pay State tax. The Federal Bureau of Investigation's Public Corruption Task Force, the Atlantic County Prosecutor's Office Official Corruption Unit and OCI initiated a joint investigation after learning that Officer Jones' lease in Stanley Holmes Village was terminated by the Atlantic City Housing Authority for failure to comply with the terms of the Live-In Police Officer Program. The investigation revealed that Jones made \$95,787.74 in cash deposits to his personal checking account between 2005 and 2011. OCI determined those cash deposits were income that Jones failed to report on his tax returns from 2005 through 2011. That income resulted in a failure to pay \$4,962.15 in State income tax.

- On May 11, 2015, Rehan Zuberi pled guilty to first-degree financial facilitation and second-degree conspiracy to commit commercial bribery before Morris

County Superior Court Judge Stuart Minkowitz. He also pled guilty to second-degree conspiracy to commit theft by deception before Bergen County Superior Court Judge James Guida. Humara Paracha, Zuberi's wife, pled guilty to third-degree conspiracy to commit commercial bribery. Zuberi and Paracha were identified as ringleaders in the case by a joint investigation between OCI and the Office of the Insurance Fraud Prosecutor called Operation Ray Scam. Zuberi will receive a 10-year State prison sentence with a four-year parole ineligibility. Paracha will receive three years of probation. They are also required to pay restitution in the amount of \$1,000,000. Zuberi and Paracha were originally charged with failure to file NJ-1040 gross income tax returns for the years 2009 through 2013 and failure to pay gross income tax due for the years 2008 through 2013. The total tax due was \$311,165. □

## **Tax Briefs**

### **Gross Income Tax**

***Sale of New Jersey Property by a Nonresident Alien*** – A group of real estate professionals inquired as to what to do when a nonresident alien (non-U.S. citizen) is selling real property in New Jersey but does not have a social security number and is not eligible for one.

Any nonresident individual who sells real property in New Jersey must pay estimated income tax (either through a prepayment or withholding at the closing) on the gain from the sale. They must complete a form (usually the GIT/REP-1) that must be filed with the deed when it is submitted for recording. An

identification number is necessary to complete the form and to match a payment to the individual.

The Division responded that a nonresident alien individual without a social security number must apply to the IRS for an individual taxpayer identification number (ITIN) using Form W-7. If the individual who is selling real property in New Jersey has applied to the IRS for an ITIN but has not received it at the time of the closing, the individual should attach a copy of the completed Form W-7 that was submitted to the IRS to the GIT/REP-1, and submit it with the deed for recording.

***Reporting IRC Section 457 Plan Payments*** – A taxpayer asked the Division how to report distributions from an IRC Section 457 nonqualified deferred compensation retirement plan for New Jersey gross income tax purposes.

The Division responded that because contributions to a 457 Plan are included in New Jersey income when made, only the portion of a distribution that is in excess of those contributions is taxable. However, the manner in which the taxpayer must report the taxable amount of the distribution on the New Jersey income tax return depends on whether the 457 Plan is for government employees or nongovernment employees.

A distribution from a 457 Plan for government employees is reported to the taxpayer on Form 1099-R. The taxpayer should report the taxable portion of the distribution as pension income. For information on how to calculate the taxable portion, see Tax Topic Bulletin GIT-1, *Pensions and Annuities*.

## **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.

*continued on page 7*



tax briefs - from page 6

In contrast, a distribution from a 457 Plan for nongovernment employees is reported to the taxpayer as wages on Form W-2. The taxpayer must report the amount from the “State wages” box on the “wages” line of Form NJ-1040 (or on the “wages” line in Column A, Form NJ-1040NR). □

## In Our Courts

### Gross Income Tax

**Time to File Complaint** – *Roger J. & Anita Kamien v. Director, Division of Taxation*, decided March 20, 2015; Tax Court, Docket No. 015084-2014.

The Division sent Roger and Anita Kamien (Plaintiffs) a Final Determination (FD) dated July 17, 2014, via certified mail. The FD, which included information about the Plaintiffs’ right to file an appeal with the Tax Court, was sent to Plaintiffs’ last known address and was received and signed for on July 21, 2014. Plaintiffs filed a complaint with the Tax Court on Oct. 22, 2014, contesting the FD. The Division moved to dismiss the complaint for lack of subject matter jurisdiction because it was not filed within the prescribed time limit.

The Court found that the complaint was not filed timely because it was filed after the 90-day limitations period following receipt of the Final Determination. N.J.S.A. 54A:9-10. As a result, the Court dismissed the complaint for lack of jurisdiction.

### Sales & Use Tax

**Wrapping Supplies Exemption** – *Burlington Coat Factory Warehouse Corp. v. Director, Division of Taxation*, decided Dec. 2, 2014; Tax Court, Docket No. 007007-2013.

Burlington Coat Factory Warehouse Corp. (Plaintiff) is a Delaware corporation with a principal office in Burlington, New Jersey. Plaintiff is a member of an affiliated group of entities that owns and operates retail stores in the United States. Plaintiff receives and stores merchandise from manufacturers and suppliers, then uses various wrapping supplies to pack the merchandise and ship it by common carrier to its affiliated retail stores. Plaintiff filed a claim for refund of the sales and use tax it paid on the wrapping supplies citing the exemption for wrapping supplies provided in N.J.S.A. 54:32B-8.15. The Division denied the refund on the basis that the supplies were not eligible for the exemption because they were purchased for internal use and were not used in a separate transaction as required.

N.J.S.A. 54:32B-8.15 exempts wrapping supplies from sales tax when their use is incidental to delivery of personal property. In *Global Terminal v. Director, Division of Taxation*, 9 N.J. Tax 152 (1987), the Tax Court held that in order for the

exemption to apply, the wrapping supplies had to be used in a second transaction that was separate from the purchase of those supplies. Based on that decision, the Division published a tax brief in the [Winter 2001](#) issue of the *New Jersey State Tax News* which stated that the purchaser of the wrapping supplies did not need to use them in a sale transaction in order for the exemption to apply and could claim the exemption if the purchaser was using the supplies to deliver property even if the purchaser is not selling the property being delivered. However, the tax brief went on to state that the exemption only applies when the second transaction is an identifiable transaction involving another party. Because Plaintiff was using the wrapping supplies to deliver merchandise to its affiliated retail stores, the Division found that the supplies were not incidentally used in a separate transaction, so they were not eligible for the exemption.

The Tax Court found that the affiliated retail stores were not related parties because they were separate

*continued on page 8*

## 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)

**SAMPLE**

John Smith  
Jane Smith  
123 Main Street  
Trenton, NJ 08611

DATE \_\_\_\_\_ 15-09-0000

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

Anyplace Bank  
Trenton, NJ 08611

Routing number: 020202886  
Account number: 1234

For: 1234

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).



in our courts - from page 7

legal entities, and that Plaintiff's use of the wrapping supplies was incidental to the delivery of personal property. Plaintiff was, therefore, entitled to a refund for the sales and use tax paid on the wrapping supplies. □

## In Our Legislature Gross Income Tax

**Earned Income Tax Credit Increase** — P.L. 2015, c.73, signed into law on July 6, 2015, and effective immediately, amends the New Jersey Gross Income Tax Act to increase the amount of the New Jersey earned income tax credit from 20 percent of the federal earned income credit to 30 percent for tax years beginning on and after Jan. 1, 2015.

### Miscellaneous

**Economic Redevelopment and Growth Grant Program Tax Credits for Parking Projects** — P.L. 2015, c.69, signed into law on July 6, 2015, and effective immediately, amends the New Jersey Economic Stimulus Act of 2009 (P.L. 2009, c.90) to allow municipal redevelopers, including municipalities, redevelopment agencies, municipal parking authorities and developers, to receive Economic Redevelopment and Growth Grant Program tax credits when they develop certain mixed-use parking projects. □

## 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 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 a “weekly payer” if the amount of tax it withheld during the previous tax year was \$10,000 or more.

[2014](#)      [2015](#)      □



## 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