

Charter of the New Jersey Tax Director's Advisory Council

PURPOSE

The purpose of the Tax Director's Advisory Council (the "Council" or "TDAC") will be:

1. To provide a public forum for communication between New Jersey's Tax Director and representatives of the public interested in New Jersey tax policy, and
2. To provide ideas, input and perspective to the New Jersey Tax Director, assisting him in developing tax policy and identifying improvements in the administration of New Jersey's taxes and to offer constructive observations regarding current or proposed New Jersey tax policies.

MEETINGS

In general, the group will meet three or four times a year on dates to be agreed upon by the members.

Only appointed members may attend TDAC meetings (please do not send anyone in your place).

AGENDA

The agenda will be developed by the Tax Director and will include topics forwarded to him in advance by members of the Council. Topics could include any areas and issues of broad interest to the members, but will not include specific taxpayer matters. For example, potential topics could include audit practices, federal tax developments impacting New Jersey, responses to court decisions, modernization of the tax law, competitiveness issues, and the status of on-going projects and tax policy matters.

MEMBERS

The Council consists of not more than 15 members appointed by the Tax Director representing a broad background in tax policy matters, including tax and policy professionals of large and small New Jersey businesses and industry associations, tax practitioners and new business development groups. The members' purpose will not be to discuss or advocate specific interests or positions for their own organization, but rather to provide seasoned and objective input to the Tax Director on New Jersey tax policy.

The Council will benefit from its members having a diverse background. For instance, members bringing a federal tax background will be able to identify federal changes impacting New Jersey taxes. Members with experience in other state tax systems will be able to provide comparisons to New Jersey's system.

DESCRIPTION OF DUTIES

Designed to promote and maintain the public's confidence in tax advisors and to focus on broad policy matters, the TDAC serves as an advisory body to the Tax Director. The TDAC reviews existing tax policy and/or recommends policies with respect to emerging tax administration issues; suggests operational improvements; offers constructive observations regarding current or proposed IRS policies, programs, and procedures; and advises the Tax Director with respect to issues having substantive effect on New Jersey tax administration. The TDAC researches, analyzes, considers, recommends, and advises the Tax Director on issues that include customer service, compliance, taxpayer segment-specific issues, and factors regarding non-compliance.

OFFICIAL TO WHOM THE COMMITTEE REPORTS

The TDAC shall provide a written report to the Tax Director or delegate after each meeting. Such reports will include a discussion of issues identified for consideration and pertinent recommendations. Reports and recommendations are for advisory purposes only and are made directly to the Tax Director, who is solely responsible for any action taken with respect to such recommendations.