

From: [NJ Division of Taxation](#)

Subject: Monthly Digest – October 14, 2016

Date: Friday, October 14, 2016 2:25 PM

NJ Tax E-News 10/14/16

The following information has been posted to our website since 9/16/16:

ADMINISTRATIVE RULES

Listings of Proposed and Adopted Administrative Rules

<http://www.state.nj.us/treasury/taxation/regs.shtml>

LETTER RULINGS (LRs)

LR: 2016-1-GIT Gross Income Tax: Letter Ruling regarding the tax consequences to an S corporation where one of its shareholders, a trust, fails to elect to become an Electing Small Business Trust for New Jersey gross income tax purposes (9/28/16)

http://www.state.nj.us/treasury/taxation/pdf/pubs/letter_rulings/LR-2016-1-GIT.pdf

LR: 2016-2-SUT Sales and Use Tax: Letter Ruling regarding the application of the New Jersey Sales and Use Tax Act to charges for taxpayer's online daily fantasy sports website (10/5/16)

http://www.state.nj.us/treasury/taxation/pdf/pubs/letter_rulings/LR-2016-2-SUT.pdf

LR: 2016-3-SUT Sales and Use Tax: Letter Ruling regarding the application of the New Jersey Sales and Use Tax Act to charges for services performed in connection with the destruction and disposal of computer hard drives by taxpayer (10/5/16)

http://www.state.nj.us/treasury/taxation/pdf/pubs/letter_rulings/LR-2016-3-SUT.pdf

ANNUAL REPORTS

Annual Report of the Division of Taxation for the fiscal year ended June 30, 2014.

<http://www.state.nj.us/treasury/taxation/pdf/annual/2014.pdf>

GROSS INCOME TAX

Did You Receive a Letter Asking for Additional Information?

<http://www.state.nj.us/treasury/taxation/notice-WNL.shtml>

HOMESTEAD BENEFIT PROGRAM

Correction: 2014 Homestead Benefit Worksheet

<http://www.state.nj.us/treasury/taxation/homestead/correction.shtml>

LOCAL PROPERTY TAX

New Jersey's Nonresidential Development Fee

<http://www.state.nj.us/treasury/taxation/pdf/lpt/APPROVEDNRDFBrochure.pdf>

Statistical Data - Farmland/FEC: Updated listings for tax year 2017
<http://www.state.nj.us/treasury/taxation/lpt/farmland.shtml>

Approved Courses for Continuing Education
<http://www.state.nj.us/treasury/taxation/pdf/lpt/course16.pdf>

Statistical Data: Updated listings under Abstract of Ratables, Average Residential Sales Price, Grantor's Listing, Sales Categorized by Property Use or Occupation, and Table of Equalized Valuations
<http://www.state.nj.us/treasury/taxation/lpt/statdata.shtml>

TAX CALENDARS

Listings of due dates for New Jersey taxes in 2017
<http://www.state.nj.us/treasury/taxation/njtaxcal17.shtml>

PUBLIC AUCTIONS

Listings for current Division of Taxation Public Auctions
<http://www.state.nj.us/treasury/taxation/auctions.shtml>

SMALL BUSINESS WORKSHOPS

Current schedule
<http://www.state.nj.us/treasury/taxation/sbwsched.shtml>

PLEASE DO NOT REPLY TO THIS MESSAGE.

If you have a question about any of the taxes and programs administered by the Division of Taxation, click on https://www.state.nj.us/treas/taxation/contactus_tyttaxa.shtml to send an email.

To view, complete, and print our fill-in forms, Adobe Acrobat Reader Version 8.16 or higher is required (Version 9.0 or higher recommended). To view and print our publications, Adobe Reader Version 4.0 or higher is required (Version 9.0 or higher recommended). If you do not have Adobe Reader installed on your computer, use this link to download a free copy now: <http://get.adobe.com/reader/otherversions/>

NJ Division of Taxation
50 Barrack Street
Trenton, New Jersey 08695
609-292-6400