

From: [NJ Division of Taxation](#)

Subject: Monthly Digest – March 15, 2013

Date: Friday, March 15, 2013 12:10 PM

NJ Tax E-News 3/15/13

The following information has been posted to our Web site since 2/15/13:

ADMINISTRATIVE RULES

Listings of Proposed and Adopted Administrative Rules

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

TAX LEGISLATION

Listings of 2013 Legislation

<http://www.state.nj.us/treasury/taxation/newlegislation2013.shtml>

TAX EXPENDITURE REPORT

A Report on Tax Expenditures in New Jersey (FY 2012, FY 2013, and FY 2014)

<http://www.state.nj.us/treasury/taxation/pdf/taxexpenditurereport2013.pdf>

TAX TOPIC BULLETINS (S&Us)

S&U-1 Restaurants and New Jersey Taxes (Rev. 3/13)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su1.pdf>

MISCELLANEOUS PUBLICATIONS

OCI-100 A Guide to the Enforcement of the New Jersey Cigarette Tax Act (Rev. 9/12)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/misc/ocicigs.pdf>

DISASTER RELIEF

Superstorm Sandy Tax Assistance Outreach Events

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

CIGARETTE TAX

Minimum Legal Prices on Cigarettes Sold in New Jersey as of March 1, 2013

http://www.state.nj.us/treasury/taxation/pdf/other_forms/mlpcig.pdf

CORPORATION BUSINESS TAX

List of Approved Software Vendors - Corporation Business Tax for Tax Year 2012

<http://www.state.nj.us/treasury/taxation/appsoftvend2012.shtml>

GROSS INCOME TAX

Notice: Qualified Disaster Relief Payments Not Taxable Under New Jersey Gross Income Tax Act

http://www.state.nj.us/treasury/taxation/disaster_relief_irc139.shtml

Notice: Regular Place of Business is Not a Requirement for Unincorporated Businesses to Use Form NJ-NR-A (Business Allocation Schedule)

http://www.state.nj.us/treasury/taxation/2013NRA_Notice.shtml

LOCAL PROPERTY TAX

Approved Courses for Continuing Education

<http://www.state.nj.us/treasury/taxation/pdf/lpt/course13.pdf>

Statistical Data: Updated listings under Property Tax Appeals, Abstract of Ratables, Average Residential Assessment, Common Level Ranges (Chapter 123), Table of Equalized Valuations, and Grantor's Listings

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

PROPERTY TAX REIMBURSEMENT (SENIOR FREEZE) PROGRAM

Information for Current Year (2012) Including Links to 2012 Forms

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

PUBLIC AUCTIONS

Listings for current Division of Taxation Public Auctions

<http://www.state.nj.us/treasury/taxation/auctions.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 e-mail.

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