

State of New Jersey  
DIVISION OF TAXATION  
**CLAIM FOR REFUND OF  
PAID AUDIT ASSESSMENT**

**For Official Use Only**  
Claim No. \_\_\_\_\_

**File this claim with:**  
Division of Taxation  
Attn: Audit Claims Processing  
PO Box 275  
Trenton, NJ 08695-0275

**PLEASE PRINT OR TYPE THE REQUESTED INFORMATION.** (See instructions on reverse side.)

Federal Identification No. OR Social Security No. \_\_\_\_\_

Name of Taxpayer \_\_\_\_\_

Trade Name (if different from legal name) \_\_\_\_\_

Address (number and street) \_\_\_\_\_

City _____	State _____	Zip Code _____
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1. **A separate form must be completed for each tax.** Check the one box below that indicates the tax audited and paid, upon which this claim is based
- |  |   |
|--|---|
| <input type="checkbox"/> Corporation Business Tax              | <input type="checkbox"/> Sales and Use Tax                            |
| <input type="checkbox"/> Estate Tax                            | <input type="checkbox"/> Tobacco Products Wholesale Sales and Use Tax |
| <input type="checkbox"/> Gross Income Tax                      | <input type="checkbox"/> Transfer Inheritance Tax                     |
| <input type="checkbox"/> Petroleum Products Gross Receipts Tax | <input type="checkbox"/> Other _____                                  |

2. **Tax Period(s) included in this claim** \_\_\_\_\_

3. **Date of Audit Assessment** \_\_\_\_\_

Submit a copy of the Audit Assessment Notice

4. **Date of expiration of Protest/Appeal Period** \_\_\_\_\_

5. **Was a protest/appeal filed on this tax assessment?** Yes  No

If yes, you are not eligible to file a refund claim. Only taxpayers who have paid an assessed deficiency within one year after the expiration of the period allowed for filing a protest, and who have NOT protested or appealed that assessment, may file a claim for refund. N.J.S.A. 54:49-14.

6. **Was the assessment paid in full including penalty and interest?** Yes  No

Date of Payment \_\_\_\_\_. Submit a copy of the canceled check that paid the assessment. If the check also includes payments for other taxes, submit a schedule listing the taxes, tax periods and dollar amounts totaling the check amount.

7. **Was an abatement granted?** Yes  No

If an abatement of penalty was granted taxpayer is NOT eligible to file A-1730. N.J.A.C. 18:2-5.5(c)1.ii

8. **Amount of Refund Claim \$** \_\_\_\_\_

**A detailed explanation of the Claim must be attached to this form with the supporting documents to substantiate the claim. Issues are limited to those on the deficiency tax assessment and shall not include any additional issues with respect to the original assessment of tax.**

9. **Appointment of Taxpayer Representative.** Is an Appointment of Taxpayer Representative necessary?

Yes  No  If yes, provide a copy of the Appointment of Taxpayer Representative with this claim form.

Under penalties of perjury, I declare that I have examined this claim, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

Signature of Claimant/Preparer \_\_\_\_\_ Date \_\_\_\_\_

If the preparer of this claim has been paid, indicate the firm's name, address, the firm's Federal EIN and the preparer's Social Security Number, Federal Identification Number or Federal Preparer Tax identification Number.

Firm's Name _____	Preparer's SS# or Federal PTIN _____
Firm's Address _____	Preparer's Federal EIN _____

## Instructions for Form A-1730

1. This form only applies to tax periods that begin **on or after January 1, 1999**.
2. A taxpayer must file Form A-1730 to claim a refund of an additional tax assessment, which was paid in full including penalty and interest within one year after the expiration of the period allowed for filing a protest, but for which a protest or appeal **was not filed**. If an abatement of penalty was granted, the taxpayer is **NOT** eligible to file A-1730.
3. The claim must clearly show in detail each position upon which the claim is based and contain sufficient facts and documentation to substantiate the claim. A separate claim form must be completed for each tax.
4. Include a copy of the canceled check used to pay the assessment that is the basis for this claim. If an electronic funds transfer was used, submit a copy of the bank receipt.
5. If the payment included other tax periods for which a refund claim is not being made, attach a schedule listing all taxes, tax periods and amounts included in the payment.
6. Whenever an agent on behalf of the taxpayer executes a claim, an Appointment of Taxpayer Representative specifically authorizing such agent to act on behalf of the taxpayer must accompany the claim for refund form.
7. Mail this claim for refund to: New Jersey Division of Taxation, Attn: Audit Claims Processing, PO Box 275, Trenton, NJ 08695-0275.
8. Failure to complete all required lines on Form A-1730 or to attach proper documentation may result in the claim being denied.
9. Form A-1730 will not be accepted for the following assessments that are not additional tax assessments and therefore are not eligible for a refund under the provisions of N.J.S.A. 54:49-14b and N.J.A.C. 18:2-5.5(c)5.
  1. Jeopardy Assessments
  2. Delinquent Assessments
  3. Estimated or Arbitrary Assessments
  4. Penalty and Interest Assessments
  5. Self Assessed Tax
  6. Cost of Collection