

New Jersey State Tax news

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Superstorm Sandy Outreach Events



Marita Sciarrotta, Acting Assistant Director of the Division's Technical Services Activity, provides assistance at an outreach event.

The State Treasurer's Office asked the Division of Taxation to conduct a series of outreach events to provide tax assistance in municipalities most affected by Superstorm Sandy, which pummeled New Jersey in October 2012.

One of the most powerful storms ever to strike New Jersey, Sandy caused widespread power outages, massive flooding, infrastructure collapse, and destruction of entire buildings. The storm washed away homes and businesses along with sidewalks, boardwalks, bridges, and railroad tracks. Cars, trucks, personal and business records, jobs, and the stability communities had enjoyed for generations were swept away.

To help residents who suffered storm damage, Marita Sciarrotta, Acting Assistant Director, Technical Services Activity, assembled a team consisting of representatives from both government and the private sector, including Taxation, the IRS, the Treasurer's and Governor's offices, the Division of Revenue and Enterprise Services, the New Jersey Department of Labor and Workforce Development, and New Jersey Natural Gas. The team traveled to Atlantic, Bergen, Monmouth, and Ocean Counties, where they conducted thirteen outreach sessions during February and March. The events were held evenings and weekends

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in libraries, municipal buildings, and other centrally located sites to make it as easy as possible for storm victims to attend.

During the sessions over 500 residents were able to speak one-on-one with team members about dozens of issues including: local property tax assessments, casualty loss determinations, small business loans, grant applications, motor vehicle and vessel replacement, contractor responsibilities, capital improvements versus repairs, personal and business filing obligations, property tax relief, and obtaining copies of destroyed tax documents.

IRS representatives gave an overview of how to claim a casualty loss on the Federal income tax return using Form 4684 and discussed strategies for maximizing tax deductions. The IRS presentation also included a Question & Answer period.

"This program was great," said one Little Egg Harbor resident. "They told us so much and I have confidence in what they said. If I have any questions later, they gave me reference materials with phone numbers I can call to get the right answers," she said.

"The reps gave us a lot of information on a wide range of topics," said a 38-year resident of Toms River who attended one of the sessions with her husband. "They gave everyone clear answers to their questions and pointed you in the right direction," she added. "The Q&A session was also valuable," said her husband. "It prompted me to consider questions I hadn't thought about before," he said. "This was certainly valuable for people who need help," both husband and wife agreed. "It would

be worthwhile having it again," they said.

"The purpose of these events was to bring government to the people," Sciarrotta said after the program. "We were able to connect with people, to look into their eyes and share in their pain. We provided assistance directly to hundreds of people who were frustrated and angry. I felt very humbled and honored to have been a part of this outreach program." □

LOCAL PROPERTY TAX Tax Assessors' Calendar

April 1–

- Deadline for filing appeals of assessed valuations in nonrevalued and nonreassessed municipalities to County Tax Boards by taxpayers and taxing districts and for appeals of assessed valuations over \$1,000,000 to State Tax Court.
- Percentage level of taxable value of real property established by the County Tax Boards.
- If appeal petition or complaint is filed April 1 or during the 19 days preceding April 1, the taxpayer or taxing district has 20 days from date of service of appeal petition or complaint to file cross-petition with County Tax Board or counterclaim with State Tax Court.
- Total tax amount to be raised for county purposes sent by County Board of Freeholders to County Tax Board, apportioned among the taxing districts.

April 10–

- Copy of County Tax Board resolution of real property taxable value percentage level mailed to

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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
Director:** Michael J. Bryan

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assessors' calendar - from page 2

assessors, municipal clerks, and Director, Division of Taxation.

May 1–

- Residential properties identified by assessors and certified to County Tax Board.
- Extended deadline for filing assessment appeals to the County Tax Board or where assessed values exceed \$1,000,000 to the State Tax Court in taxing districts that have implemented a municipality-wide revaluation or reassessment.

1st Business Day in May–

- County Tax Board to organize and elect a president for one year, or until his successor is elected.

May 10–

- Form TL-45 filed with Property Administration by County Tax Board.

May 20–

- Table of Aggregates completed by County Tax Board from asses-

sor's Tax Duplicates and Taxation Director's certification of 2nd class railroad property.

- General tax rates certified by County Tax Boards.

May 23–

- Table of Aggregates signed by County Tax Boards and transmitted to County Treasurer who files, prints, and transmits a certified copy to the Director, Division of Taxation; State Auditor; Director, Division of Local Government Services in the Department of Community Affairs; the clerk of the Board of Freeholders; and the clerk of each municipality in the county.

June 1–

- County Tax Administrator to furnish to Director, Division of Taxation, a list of current members, the appointment and expiration dates of their terms of office, and the status of their required courses.
- Assessors' Property Tax Deduction Disallowance Notices, Form PD4, sent.
- Collectors' Property Tax Deduction Disallowance Notices, Form

PD4, for nonfiling or late filing Post-Tax Year Statement or income over \$10,000 for taxpayers granted medical extension sent.

June 3–

- Corrected Tax Duplicates sent by County Tax Board to tax collectors for billing purposes.

NOTE: Complaints (appeals) from County Tax Board judgments must be filed with the Tax Court within 45 days of service.

The complete [2013 Work Calendar](#) is available on the Division's Web site. □

Criminal Enforcement

Criminal enforcement over the past several months included:

- With the creation of the Prevent All Cigarette Trafficking Act (PACT Act), New Jersey has seen an increase in both cigarette manufacturers and distributors. Cigarette brands that were previously smuggled untaxed are now

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Interest 6.25%

The interest rate assessed on amounts due for the period January 1, 2013 – December 31, 2013, will be 6.25%.

The assessed interest rate history is listed below.

Effective Date	Interest Rate
1/1/08	10.50%
4/1/08	9.00%
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%

Update:

NJ/NY Cooperative Interstate Tax Program

The New Jersey/New York Cooperative Interstate Tax Program ended on December 31, 2010. Since that date, any interstate returns/payments received by the New Jersey Division of Taxation have been forwarded to the State of New York. Effective September 1, 2012, interstate returns and payments that include New York tax will no longer be sent to New York. All sales tax payments will be applied to New Jersey sales tax accounts. If a business erroneously submits an interstate return and payment with New York tax to the New Jersey Division of Taxation on or after September 1, 2012, the business must apply for a refund of this overpayment using a Claim for Refund ([Form A-3730](#)).



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in compliance with the New Jersey Cigarette Tax Act. This month the Virginia Carolina Corporation has been granted a New Jersey cigarette manufacturer's license and the Boss and Diva brands will soon become available to New Jersey customers.

- Treasurer Andrew Sidamon-Eristoff assigned OCI special agents to the New Jersey State Police and the New Jersey Office of Homeland Security and Preparedness for operational support during Superstorm Sandy. Special agents carried out their previously established post-strike damage and security assessment of nine Taxation facilities, some of which were in significantly damaged areas where law enforcement resources were minimal. This function was conducted twice a day until a location was established as secure and operational. OCI special agents established a resource management system in coordination with Division of Purchase and Property personnel in the State Emergency Operations Center (SEOC) at the Regional Operations Intelligence Center (ROIC). They manned the SEOC 24 hours a day starting on October 29, 2012, until the operational level was reduced and

carried out various other law enforcement and support missions for other State agencies during the storm and into the recovery phase.

- In our joint program with private parcel carriers a total of 13,000 pouches of untaxed tobacco products were intercepted before delivery to a New Jersey business.
- After a seizure of a business by Compliance investigators, OCI was contacted to evaluate potential counterfeit products before they could be sold at auction to satisfy the tax liability. As a result, special agents seized 2,733 counterfeit DVDs and CDs, and charged the business owner with criminal possession of counterfeit goods. These products are part of an increasing underground activity where the products are considered untaxed goods and no taxes are collected for their sale.
- On November 28, 2012, chiropractors Christopher Montana and Fernando Barrese pled guilty to accepting cash payments in exchange for referrals. This case was a joint investigation with the Office of the Insurance Fraud Prosecutor (OIFP) into violations of New Jersey's anti-running

statue. Montana and Barrese each pled guilty to two counts of third-degree use of runners and third-degree filing false and fraudulent tax returns. On December 19, 2012, Montana and Barrese were each sentenced to seven years in State prison by Superior Court Judge Thomas V. Manahan in Morris County. Under the plea agreements, each defendant was also ordered to pay restitution of a total of \$200,000 to the involved insurance carriers and to amend their respective tax returns. In addition, Mr. Barrese was ordered to pay \$135,593.33 in back taxes plus \$104,858.11 in penalties and interest for a total of \$240,451.44 to the New Jersey Division of Taxation for tax years 2007–2009. Mr. Montana was ordered to pay \$40,058.20 for back taxes plus \$30,974.60 in penalties and interest for a total of \$71,032.80 for tax years 2008 and 2009. Each defendant's chiropractic license was suspended for 18 months.

- On December 7, 2012, in the Mercer County Courthouse before Honorable Thomas M. Brown, Wayne Dunich Kolb was sentenced to four years in State

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Public Auction Information

Announcements of upcoming public auctions of seized property are published on the Division of Taxation's Web site under "[Auctions.](#)" Select the name of the business for details about that auction.

Enforcement Summary Statistics Fourth Quarter 2012

Following is a summary of enforcement actions for the quarter ending December 31, 2012.

	Number	Amount
• Bank Levies	797	\$ 3,052,733
• Certificates of Debt	1,818	32,142,150
• Seizures	97	1,441,588
• Auctions	3	10,050
• Warrants of Satisfaction	3,191	

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prison for stealing \$189,787 in checks that small business clients wrote to pay their taxes. Mr. Kolb, acting as a tax preparer, failed to remit his clients' payments of sales tax or payroll withholding taxes to the State of New Jersey, New York State, and the Internal Revenue Service. Instead, he deposited their payments into his personal bank accounts. He admitted he stole \$129,278 in checks written to pay taxes to the State of New Jersey, \$7,151 in checks intended for the State of New York, and \$53,358 in checks for the Federal government. At the time of sentencing, he wrote checks in the amounts of \$80,000 and \$34,000 to the State of New Jersey and \$53,358.87 to the U.S. Treasury. □

Tax Briefs

Gross Income Tax

Employer Withholding for New Jersey Resident Employed Totally Outside New Jersey — An employer asked the Division whether they have to withhold New Jersey gross income tax for a New Jersey resident employee employed totally outside of this State.

Under the New Jersey Gross Income Tax Act, residents of New Jersey are subject to tax on all their income taxable under the law derived from all sources during the taxable year. N.J.S.A. 54A:2-1. All compensation paid to a resident of New Jersey is subject to withholding, even though some or all of the services may have been rendered outside of New Jersey.

Every employer that maintains an office or transacts business within New Jersey and pays wages subject

to the New Jersey gross income tax to an employee must deduct and withhold tax computed in such manner as to result in withholding of an amount for the calendar year that is substantially equivalent to the tax reasonably estimated to be due based on the inclusion in the employee's New Jersey income of wages received during that calendar year. N.J.S.A. 54A:7-1.

In the event a New Jersey resident is employed totally outside New Jersey and is subject to the withholding tax of the state within which he or she is employed, the employer is not obligated to withhold New Jersey gross income tax, provided that the withholdings required by the other state equal or exceed the withholdings required for New Jersey purposes. Where the required New Jersey income tax withholdings are greater, the employer must withhold and remit the difference between the amount required for New Jersey purposes and the amount withheld for income tax purposes in such other states. For information on withholding New Jersey gross income tax

see the publication *New Jersey Gross Income Tax Instruction Booklet for Employers, Payors of Pension and Annuity Income and Payors of Gambling Winnings* ([NJ-WT](#)).

Employers required to withhold New Jersey State income tax are liable for that tax with interest and penalty if they fail to withhold under N.J.S.A. 54A:7-5.

Partnership/LLC Technical Termination — A taxpayer inquired about a partnership/LLC that undergoes a technical termination wherein 50 percent or more of the ownership interests are sold to new members (but the entity itself is not legally terminated or dissolved) and whether New Jersey follows the same treatment as for Federal purposes. The taxpayer asked whether a short period return should be filed by the old entity and a succeeding short period return filed by the new entity or whether one return should be filed for the entire 12-month period with attached copies of the two short period returns

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Practitioners' E-File Mandate

Preparers that reasonably expect to prepare 11 or more individual gross income tax resident returns (including those filed for trusts and estates) during the tax year must use electronic methods to file those returns for which an electronic filing option is available. At this time, there is no electronic filing option available for a New Jersey fiduciary return, Form NJ-1041 (or Form NJ-1041SB for a small business trust). Although the fiduciary returns are currently not filed electronically, preparers must include the number of fiduciary returns they expect to prepare when determining whether they must file all other returns electronically. A tax preparer is liable for a penalty of \$50 for each return he or she fails to file electronically when required to do so.

If you have questions concerning the E-File Mandate, call the Division of Taxation at 609-633-6657 or [e-mail](mailto:nj.taxation@treas.state.nj.us) us at nj.taxation@treas.state.nj.us



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filed with the Internal Revenue Service. The taxpayer also asked how to calculate the \$150 per partner filing fee and the 50 percent prepayment of the filing fee for the following year for the short period returns.

The Internal Revenue Code provides that the partnership's year will close for the partnership and for all the partners if there is an actual or deemed termination of the partnership. Under IRC §708(b)(1)(B), a partnership is deemed to terminate if, within a 12-month period, there is a sale or exchange of 50 percent or more of the total interest in partnership capital and profits. The partnership's tax year ends on the date of a termination.

For New Jersey purposes, the standard for determining which method of accounting to use is set forth in N.J.S.A. 54A:8-3, which provides that a taxpayer's accounting method under this Act shall be the same as the accounting method for Federal income tax purposes. In the absence of any accounting method

for Federal income tax purposes, New Jersey taxable income shall be computed under such method as, in the opinion of the Director, clearly reflects income. The statute further states that if a taxpayer's accounting method is changed for Federal income tax purposes, the accounting method shall be similarly changed for New Jersey purposes.

Consequently, if the partnership is filing multiple short period returns with the Federal government, then the partnership is required to file multiple short period returns with New Jersey.

The requirement to pay the per partner filing fee for the current year and the installment payment of 50 percent of the fee for the succeeding year is set forth at N.J.S.A. 54A:8-6(b)(2). With respect to the per partner filing fee, the statute states that: "Each entity classified as a partnership for federal income tax purposes, other than an investment club, having any income derived from New Jersey sources ... that has more than two owners shall at

the prescribed time for making the return required under this subsection make a payment of a filing fee of \$150 for each owner of an interest in the entity ..." N.J.S.A. 54A:8-6(b)(2)(4).

Therefore, a partnership that files multiple short period returns is required to pay the filing fee separately with each Form NJ-1065. For example, a partnership with three partners that files two short period returns in one year would pay \$1125 (\$900 in current filing fees and \$225 as prepayment) with the first return. The partnership will not be required to pay the 50 percent installment payment with the second short period return.

The installment payment that was paid with the first short period return will be credited to the second short period return and applied to the succeeding year's return. □

In Our Legislature Corporation Business Tax

New Jersey Angel Investor Tax Credit Act—P.L. 2013, c.14, signed into law on January 31, 2013, and effective for privilege periods and taxable years beginning on or after January 1, 2012, revives the expired Small New Jersey Based High Technology Business Investment Tax Credit by establishing credits against corporation business and gross income taxes for individuals or entities investing in New Jersey emerging technology businesses. Subject to certain limitations, the credits equal 10% of qualified investment in an emerging technology company as approved by the Economic Development Authority, subject to a \$25 million annual cap.

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Pay NJ Taxes Online

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Credit Card

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Jane Smith
123 Main Street
Trenton, NJ 08611

PAY TO THE ORDER OF \$

Date 1234 15-00000000

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Trenton, NJ 08611

Routing number: (20202000) Account number: 1234

For: 450250029

Do not include the check number






www.state.nj.us/treasury/taxation/

Select "Electronic Services" to make a payment directly from your bank account (E-Check) or to pay by credit card.



in our legislature - from page 6

Tax credit recipients cannot claim credits for that part of an investment in a single company that exceeds \$500,000. For gross income tax purposes it is a refundable credit, while corporation business taxpayers may choose between a refund and a 15-year carryforward credit.

Angel investments are equity placements by high net worth individuals into high-risk start-up ventures.

Gross Income Tax

2014 NJ Special Olympics Home Team Fund — P.L. 2013, c.13, signed into law on January 29, 2013, and effective for tax years 2012, 2013, and 2014, establishes the 2014 NJ Special Olympics Home Team Fund. It gives New Jersey taxpayers the opportunity to make voluntary contributions on their State gross income tax returns to support New Jersey athletes participating in the 2014 Special Olympics USA Games.

New Jersey Angel Investor Tax Credit Act — See Corporation Business Tax.

Miscellaneous

Fraud Prevention Contractors — P.L. 2013, c.20, signed into law on January 25, 2013, and effective immediately, authorizes the use of fraud prevention contractors by the Division of Taxation. It provides that the Director may enter into agreements with one or more private persons, companies, associations, or corporations providing fraud prevention services. It further provides that the Director may provide such taxpayer information as is necessary for the provider of fraud prevention services to fulfill its obligations under the fraud prevention agreement, provided that such disclosure is not contrary to the provisions of subsection (a) of Section 6103 of the Internal Revenue Code of 1986, 26 U.S.C. §6103.

The law is designed to expand the Division’s ability to employ subcontractors to assist in activities specifically related to fraud prevention. All persons, companies, associations, or corporations providing fraud prevention services, and their employees, would be specifically subject to the confidentiality provisions of N.J.S.A. 54:50-8. Each entity is required to furnish the Director with the affidavit attesting to each employee’s acknowledgement of the confidentiality provisions noted in the law. □

Tax Calendar

The following three calendars provide listings of filing and payment dates for tax year 2012 (January 1, 2012 – December 31, 2012) and tax year 2013 (January 1, 2013 – December 31, 2013) 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 listed 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.

[2012](#) [2013](#)

- **Alphabetical Summary of Due Dates by Tax Type**

[2012](#) [2013](#)

- **Payment Dates for Weekly Payers** — An employer or other withholder of New Jersey gross income tax is designated a “weekly payer” if the amount of tax they withheld during the previous tax year was \$10,000 or more.

[2012](#) [2013](#) □

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*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
- NJ TaxFax 609-826-4500
- Business Paperless Telefiling**
- System 609-341-4800
- Alcoholic Bev. Tax 609-633-7068
- Corp. Liens, Mergers, Withdrawals
- & Dissolutions..... 609-292-5323
- Director's Office 609-292-5185
- Inheritance Tax..... 609-292-5033
- Local Property Tax..... 609-292-7974
- Motor Fuels Tax**
- Refunds 609-633-8878
- Public Utility Tax..... 609-633-2634

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2012 TAX LAWS

CH.	DATE	SYNOPSIS	TAX*	BILL
35	8/7/12	Increases amount of tax credits authorized to be issued under the Urban Transit Hub Tax Credit Program and extends application deadline.	MIS	S-1562(1R)
40	8/7/12	Establishes grant program to provide rebate of sales and use tax paid for purchase of certain materials and supplies used for construction of certain off-track wagering facilities.	S&U	S-2078
47	9/19/12	Revises privileges of limited and restricted breweries.	ABT	ACS for A-1277(1R)

*Legend for 2012 Tax Laws

ABT = Alcoholic Beverage Tax	LPT = Local Property Tax
ALL = All Taxes Administered by the Division	MFT = Motor Fuel Tax
CAS = Casino Taxes and Fees	MIS = Miscellaneous
CBT = Corporation Business Tax	MULT = Multiple Taxes
CIG = Cigarette Tax	PPT = Petroleum Products Gross Receipts Tax
CMC = Cape May County Tourism Sales Tax	PTRP = Property Tax Relief Programs
CMPT = Cosmetic Medical Procedures Gross Receipts Tax	PUT = Public Utility Taxes
DSF = Domestic Security Fee	RTF = Realty Transfer Fee
ENV = Environmental Taxes	S&U = Sales and Use Tax
ERF = 9-1-1 System & Emergency Response Fee	SCC = Spill Compensation & Control Tax
FBT = Financial Business Tax	TEFA = Transitional Energy & Facility Assessment
GIT = Gross Income Tax	TIR = Motor Vehicle Tire Fee
HMO = Hotel Motel Occupancies	TIT/ET = Transfer Inheritance & Estate Tax
IPT = Insurance Premium Tax	TPT = Tobacco Products Tax
LIT = Litter Control Fee	