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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269

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ANDREW P. SIDAMON-ERISTOFF
STATE TREASURER

Dear Taxpayer:

Tax returns are available on the State's web site at: www.state.nj.us/treasury/taxation/. Taxpayers should download the appropriate return and instructions and file the completed return with the Division of Taxation. The returns must be post-marked on or before March 1, 2011 to be considered timely filed and per N.J.S.A. 54:18A-1(a). Any remittance due as indicated on the return must accompany the return submitted to the **Division of Taxation** in order to be considered timely received. **Do not** send the remittance for the amount due on the return, to the Department of Banking and Insurance.

An original copy of the return along with a copy of the company's New Jersey State business page as filed with the NAIC, must also be filed with the Department of Banking and Insurance at the address indicated on the return.

As a reminder, the tax rate on Group Accident and Health insurance premiums has returned to the rate of 1% starting in 2010 and the additional tax of 0.05% on such premiums shall also be paid, for a combined tax rate of 1.05% as indicated on the returns.

A taxpayer determining its taxable premiums as provided in **N.J.S.A. 54:18A-6**, when completing **Section I**, must include a separate schedule listing each affiliate and its applicable premiums used in completing column A of Section I.

All credits requested on the return require supporting documentation as proof of payment (i.e. copy of the check or cancelled check). These documents **MUST** be submitted with the return or the credit will be denied.

Payment of any amount due must be made by electronic funds transfer if the taxpayer had a prior year's tax liability of \$10,000 or more in any one tax. For information on Electronic Funds Transfer, refer to the general filing instructions.

HELPFUL HINT FOR EFT REMITTANCE: Return Period Ending **MUST** read **101231** ((YY) Year, (MM) Month, (DD) Day) for **ALL** payments associated with the 2010 tax year. This includes any amounts due with the return and **PREPAYMENTS** for 2011. The same procedure should be followed for subsequent tax years, after adjusting the return period ending accordingly.

Your assistance in following these instructions, will allow the Division to more effectively perform its statutory responsibilities under the law.

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