

From: NJ Division of Taxation
Subject: Monthly Digest – June 15, 2012
Date: Friday, June 15, 2012 12:54 PM

NJ Tax E-News 7/16/12

The following information has been posted to our Web site since 6/16/12:

LETTER RULINGS (LRs)

LR: 2012-1-SUT Sales and Use Tax: Letter Ruling regarding the service of providing plastic dust and debris interior protection by a subcontractor for a general contractor (6/22/12)

http://www.state.nj.us/treasury/taxation/pdf/pubs/letter_rulings/LR_2012_1_SUT.pdf

LR: 2012-2-SUT Sales and Use Tax: Letter Ruling regarding the purchase of certain commercial gases (6/22/12)

http://www.state.nj.us/treasury/taxation/pdf/pubs/letter_rulings/LR_2012_2_SUT.pdf

LR: 2012-3-SUT Sales and Use Tax: Letter Ruling regarding the purchase of a machine to be used in the production of a new consumer product (6/22/12)

http://www.state.nj.us/treasury/taxation/pdf/pubs/letter_rulings/LR_2012_3_SUT.pdf

LR: 2012-4-SUT Sales and Use Tax: Letter Ruling regarding charges for software provided as a service (6/22/12)

http://www.state.nj.us/treasury/taxation/pdf/pubs/letter_rulings/LR_2012_4_SUT.pdf

LR: 2012-5-CBT Corporation Business Tax: Letter Ruling regarding the sourcing of income resulting from the issuing and selling of stored value cards, gift cards, gift certificates, and similar items for purposes of apportionment (6/29/12)

http://www.state.nj.us/treasury/taxation/pdf/pubs/letter_rulings/LR_2012_5_cbt.pdf

MISCELLANEOUS PUBLICATIONS

The Savvy Shopper and New Jersey Use Tax — Information about New Jersey sales and use tax relating to online and mail-order shopping

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

CIGARETTE TAX

Minimum Legal Prices on Cigarettes Sold in New Jersey as of July 2, 2012

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

LOCAL PROPERTY TAX

Statistical Data: Updated listings under Grantors Listings

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

Reference Materials: New listings of Building Replacement Cost Conversion Factors (2005-2011)

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

PROPERTY TAX RELIEF PROGRAMS

2011 Homestead Benefit Program: FY 2013 Budget Changes

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

2011 Property Tax Reimbursement Information (Senior Freeze): FY 2013 Budget Changes

<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>

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 e-mail.

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