

A-1730

(3-25)

**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

Print or Type The Requested Information (See instructions)

Federal ID# or SS# Name of Taxpayer		NU# (if applicable)
Name of Taxpayer		
Trade Name (if different from legal name)		
Address (number and street)		
City	State	ZIP Code

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 and Nicotine 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 Form 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 that 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 Form 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.
 - Jeopardy Assessments
 - Delinquent Assessments
 - Estimated or Arbitrary Assessments
 - Penalty and Interest Assessments
 - Self-Assessed Tax
 - Cost of Collection