

Request for Assistance from the Office of the Taxpayer Advocate (OTA)

Read instructions on back (Page 2) before completing this form.

Taxpayer information

| | | | |
|---|--|------------------------------------|---------------|
| Name (as shown on tax return) | | Social Security Number (SSN) | |
| Spouse's/Civil Union Partner's name (if applicable) | | Spouse's/Civil Union Partner's SSN | |
| Current street address (number, street, and apartment number) | | | |
| City | | State (or foreign country) | Zip Code |
| Daytime Telephone Number () | | E-mail address | |
| NJ Taxpayer identification number (if applicable) | Tax type* | Tax form(s) | Tax period(s) |
| Fax number () | Business contact (if not on power of attorney) | | |

Describe the tax problem you are experiencing, how you previously tried to resolve the problem, and the Division office(s) you contacted previously (see instructions for required information; attach additional sheets if necessary)

Describe the relief/assistance you are requesting (attach additional sheets if necessary)

| | | |
|--|--|------|
| Signature of taxpayer, executor or corporate officer (as applicable) | | Date |
|--|--|------|

Power of Attorney

The taxpayer shown on this form appoints the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before the NJ Division of Taxation's OTA for the above-named tax matter(s) and any subsequent periods for the same types of tax as of the date below. The attorney-in-fact is authorized, subject to limitations set forth on this form, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above-specified tax matters, excluding the power to endorse a refund check. **This appointment is void if not signed and dated.**

| | | |
|--|------------|--------------------------|
| Signature of taxpayer or executor (if applicable) | | Date |
| Signature of spouse (if applicable) | | Date |
| Signature of attorney-in-fact indicating acceptance of appointment as representative | | Title |
| Name of firm | EIN or SSN | Date |
| Mailing address | City/Town | State Zip |
| E-mail address | | Daytime Telephone Number |

Form NJ-OTA-911 Instructions

The Office of the Taxpayer Advocate (OTA) is an independent office within the New Jersey Division of Taxation. The OTA was created to ensure that all taxpayers are accorded fair and equitable treatment under the tax law of this State and to ensure that no taxpayer should suffer undue hardship as a result of action or inaction by the Division.

When to use this form

Use this form if you are experiencing any of the following:

- You have been unable to resolve a State tax issue through normal channels. You must have exhausted all administrative remedies provided by the Division before contacting the OTA.
- You are facing undue hardship as a result of the Division's action or inaction. Personal or economic inconvenience is not considered undue hardship and is not sufficient to trigger assistance from the OTA.
- You have experienced a delay of more than 75 days to resolve a tax account problem or in receiving a response to an inquiry to the Division. At this time, the OTA is not considering inquiries involving New Jersey Earned Income Tax Credit (NJ EITC). All NJ EITC inquiries should be referred to the address shown on the notice that was mailed to you or you can contact the Division's Customer Service Center at (609) 292-6400 for assistance.
- You believe the tax laws, regulations, or policies are being administered unfairly or have impaired (or will impair) your rights.
- You believe a Division system or procedure has failed to operate or resolve your problem as intended.

When not to use this form

Do not use this form if any of the following apply:

- You have not exhausted all reasonable efforts or established administrative remedies to obtain timely relief through normal Division channels.
- You are seeking legal or tax return preparation advice, a reversal of a legal or technical tax determination or a review of an unfavorable Conference & Appeals decision, Tax Court decision, or other judicial determination.

Specific Instructions

Taxpayer Information

Daytime Telephone Number—Enter a telephone number where you can be contacted during normal business hours.

E-mail address — We may contact you by e-mail during normal business hours if we're unable to reach you by telephone. *We won't use your e-mail address to discuss the specifics of your case unless you authorize us to do so.*

NJ Taxpayer identification — Enter your NJ taxpayer identification number if this request involves a business or non-individual entity (e.g., a partnership, corporation, trust, or self-employed individual).

Tax type — Enter the tax type (for example, personal income tax, corporation tax, sales tax, etc.) that relates to this request

Tax Form(s) — Enter the form number(s) that relates to this request. For example, an individual taxpayer with an income tax issue might enter *Form NJ-1040*.

Tax Period(s) —Enter the quarterly, annual or other tax period(s) that relates to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year; if an employment (e.g., GIT-ER) tax issue, enter the calendar quarter.

Business contact person — If a business entity is filing this form, enter the name of the person to contact about the request. This may be the corporate officer signing the request, or another person authorized to discuss the matter.

Describe the tax problem you are experiencing

Enter any detailed information necessary to describe the tax problem you are experiencing. If you have been involved with a Conference & Appeals conference, a Tax Court appeal, an administrative law judge, a Deferred (Installment) Payment Plan, or an audit or other collection action, include the dates of such activity (as applicable).

Describe the relief/assistance you are requesting

Be specific and include any documentation which supports your request. If applicable, you may describe what action you would like the OTA to take. Please note that personal or economic inconvenience, which is not considered "undue hardship", is not sufficient to trigger the assistance of the OTA.

Power of Attorney

Complete the **Power of Attorney (POA)** section of this form if you choose to designate a representative to act on your behalf for the tax type(s) and period(s) indicated. Please be aware that authorizing someone to represent you before the OTA by appointment of a POA does not relieve you of your tax responsibilities or obligations.

Contacting third parties

You should understand that by making your request for assistance you are authorizing the OTA to contact third parties as necessary in order to resolve your problem.

Signature

If you filed a joint return it is not necessary for both you and your spouse to sign this application for your account to be reviewed.

Where to file

Send your completed Form NJ-OTA-911 and any required attachments to:

- By mail — State of New Jersey
NJ Division of Taxation
Office of the Taxpayer Advocate (OTA)
PO Box 240
Trenton, NJ 08695-0240
- By fax — (609) 984-5491

Privacy notification

The Division of Taxation is required by N.J.S.A. 54:50-8 to treat all records and files as confidential information. Any information acquired by the Division, including information collected electronically on our website, is subject to the provisions of N.J.S.A. 54:50-8. The Division does not share or disclose information with any other agency except as required under N.J.S.A. 54:50-9.