

## NOTICE

### **TAX COURT- VALID ELECTRONIC SERVICE ON STATE ENTITIES PURSUANT TO RULES 8:5-4 AND 4:4-4**

Attorneys are required to file all State Tax complaints and subsequent documents electronically with the Tax Court, through the eCourts filing system (eCourts Tax). Self-represented litigants (SRLs) can choose to file such complaints through eCourts Tax or on paper.

eCourts Tax is currently configured to automatically send court notices electronically to the identified email addresses of the defendant pursuant to Rule 8:5-4 and Rule 4:4-4(a)(7) in a State Tax complaint, the Director, Division of Taxation, and the defendant's counsel, the New Jersey Attorney General (State Entities). Those notices include confirmation of electronic service to the party by the email provided to the Court, thus, no longer requiring the filed document to be served by mail or in person.

**Effective December 1, 2021**, the electronic notice automatically generated and sent through eCourts Tax to the identified email addresses for the Attorney General's Office and the Division of Taxation ("State Entities") will constitute valid electronic service of the State Tax complaint and attachments thereto. Attorneys are required to continue to serve the State Entities in person or by mail pursuant to Rule 8:5-4 and Rule 4:4-4(a)(7) until the effective date. SRLs who choose to file State Tax complaints by paper must continue to comply with the service requirements of Rule 8:5-4 and Rule 4:4-4(a)(7) regardless of the effective date of this Notice.

Should you have any questions regarding this notice please contact Tax Court Clerk Cheryl Ryan at [Cheryl.Ryan@njcourts.gov](mailto:Cheryl.Ryan@njcourts.gov) or (609) 815-2900 ext. 54650.

A handwritten signature in blue ink, appearing to read "Glenn A. Grant", is positioned above a horizontal line.

Hon. Glenn A. Grant, J.A.D.  
Acting Administrative Director

Date: November 19, 2021