

New Jersey Regional Offices

Somerville
75 Veterans Memorial Drive East
Suite 103
Somerville NJ 08876

Trenton
Taxation Building
50 Barrack Street
1st Floor Lobby
Trenton NJ 08646

Camden
Suite 200
One Port Center
2 Riverside Drive
Camden NJ 08103

Fair Lawn
2208 Rte 208 South
Fair Lawn NJ 07410

Newark
124 Halsey Street
2nd Floor
Newark NJ 07101

Sea Girt
2100 Highway 35
Old Mill Plaza
Sea Girt NJ 08750

Northfield
1915-A New Road
(Route 9)
Northfield NJ 08225



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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TECHNICAL SERVICES
OFFICE OF COMMUNICATION
PO BOX 281
TRENTON NJ 08646-0281



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State of New Jersey
Department of the Treasury
Division of Taxation
Technical Services Activity

A Directory of Taxpayer Services

New Jersey State Library



Corporate Seminars — The Division participates in a series of one day seminars targeted at newly incorporated businesses and those planning to do business in New Jersey. The seminars are jointly sponsored by the New Jersey Departments of State; Commerce and Economic Development; Labor; and the Taxation Division of the Department of the Treasury. For more information, contact the Technical Education Office.

Speakers Program — The Division provides speakers on many New Jersey tax related issues and topics. To request a speaker call the Technical Education Office or send us e-mail.

VITA/TCE — The Technical Education Office trains volunteers for the VITA (Volunteer Income Tax Assistance) and TCE (Tax Counseling for the Elderly) programs. VITA/TCE volunteers help prepare both Federal and State returns at locations throughout New Jersey. If you would like to be a VITA/TCE volunteer, contact the Technical Education office.

Publications



The following publications are available to taxpayers free of charge. They may be requested from the Forms Request Service, the Tax Hotline, the Division's Home Page, NJ TaxFax or by writing to:

NEW JERSEY DIVISION OF TAXATION
TAXPAYER FORMS SERVICES
PO BOX 269
TRENTON NJ 08646-0269

• Tax Topic Bulletins

GIT-1	<i>Pensions & Annuities</i>
GIT-2	<i>IRA Withdrawals</i>
GIT-3	<i>Credit for Taxes Paid to Other Jurisdictions</i>
GIT-4	<i>Filing Status</i>
GIT-5	<i>Exempt Obligations</i>
GIT-6	<i>Part-year Residents</i>
GIT-7	<i>Military Personnel</i>
GIT-8	<i>Estimating Income Taxes</i>
GIT-9	<i>Income from Partnerships and S Corporations</i>
GIT-10	<i>Step-by-Step Guide to Form NJ-1040</i>
GIT-11	<i>New Jersey Resident Return Examples</i>

S&U-1	<i>Restaurants and New Jersey Taxes</i>
S&U-2	<i>Sales Tax and Home Improvements</i>
S&U-3	<i>Contractors and New Jersey Taxes</i>
S&U-4	<i>New Jersey Sales Tax Guide</i>
S&U-5	<i>Mail Order Businesses</i>
S&U-6	<i>Sales Tax Exemption Certificates</i>
S&U-7	<i>Filing Sales & Use Tax Returns</i>
S&U-8	<i>Alarm System Businesses</i>

HR-1	<i>Checklist for Form HR-1040</i>
HR-2	<i>Homestead Property Tax Rebate Guidelines</i>

MISC-1	<i>Employer Responsibilities</i>
MISC-2	<i>Information for Senior Citizens</i>
MISC-3	<i>Starting Business in New Jersey</i>
MISC-4	<i>Reporting Your Business Income</i>

• About New Jersey Taxes Series

ANJ-1	<i>New Jersey Taxpayers' Bill of Rights</i>
ANJ-2	<i>Professional Photographers & NJ Sales Tax</i>
ANJ-3	<i>Auctioneers & NJ Sales Tax</i>
ANJ-4	<i>Landscapers & NJ Sales Tax</i>
ANJ-5	<i>Floor Covering Dealers & NJ Sales Tax</i>
ANJ-6	<i>Auto Repair Shops & NJ Sales Tax</i>
ANJ-7	<i>Use Tax in New Jersey</i>
ANJ-8	<i>Air Conditioning, Heating, Refrigeration & NJ Sales Tax</i>
ANJ-9	<i>Coupons, Discounts & NJ Sales Tax</i>
ANJ-10	<i>Out-of-State Sales & NJ Sales Tax</i>
ANJ-11	<i>Arts & Crafts Businesses & NJ Sales Tax</i>
ANJ-12	<i>Veterinarians & NJ Sales Tax</i>
ANJ-13	<i>Ending Your Business in New Jersey</i>
ANJ-14	<i>NY/NJ Cooperative Interstate Tax Program</i>
ANJ-15	<i>Flea Markets & NJ Sales Tax</i>
ANJ-16	<i>Vending Machines & NJ Sales Tax</i>
ANJ-17	<i>Atlantic City Luxury Tax & NJ Sales Tax</i>
ANJ-18	<i>Printing & Publishing Industries & NJ Sales Tax</i>
ANJ-19	<i>Barber & Beauty Shops & NJ Sales Tax</i>

• Brochures

M-5014	<i>Exempt Organization Certificates</i>
PUB-100	<i>Publications Guide & Order Form</i>

• Other Publications

Property Tax Deduction/Credit Frequently Asked Questions

A Directory of Taxpayer Services

Automated Tax Information System



To access the following automated telephone services use a Touch-tone phone and call **1-800-323-4400** (within New Jersey only) or **609-588-2525** (anywhere).

Automated Refund Inquiry System (ARIS) — provides information on the status of your current year tax refund. ARIS is available 7 days a week (hours may vary). To use this system, you must know the amount of the refund you have requested.

Forms Request Service — available 24 hours a day, 7 days a week to order New Jersey tax forms and publications.

Homestead Rebate InfoLine — provides information on the status of your current year homestead property tax rebate. This service is available 7 days a week (hours may vary).

New Jersey TaxTalk — offers callers a choice of pre-recorded informational messages on various tax topics. TaxTalk is available 24 hours a day, 7 days a week and offers the following main menus to choose from:

- New Jersey Income Tax
- Homestead Rebate
- Sales and Use Tax
- Business Registration
- Other Topics

Callers who choose to enter the Other Topics menu may select information about the following:

- Special Division Programs
- Division of Taxation Regional Offices
- Corporations and Partnerships
- Inheritance and Estate Tax
- Taxpayers' Bill of Rights
- Urban Enterprise Zones

Taxpayers may also transfer to the Forms Request Service, Homestead Rebate InfoLine, and ARIS through TaxTalk.

NJ TeleFile — allows eligible New Jersey residents to file their current year tax return by Touch-tone telephone. To TeleFile, call **1-888-235-FILE** (from within New Jersey only) or **609-588-FILE** (from anywhere). When you TeleFile your tax return, your refund will be mailed to you within two weeks. You must meet the following qualifications to be eligible to TeleFile.

- Full year New Jersey resident during current tax year
- Total New Jersey gross income of \$150,000 or less
- Only income from wages, interest (\$1,000 or less) and/or dividends (\$1,000 or less)
- Not 65 years of age or blind or disabled as of December 31 of the tax year
- Same filing status as previous year's return

Services by Computer Modem or Fax



Division of Taxation Home Page — New Jersey tax information, forms and publications are available on the World Wide Web. Visit the Division's Home Page via your computer modem at: <http://www.state.nj.us/treasury/taxation/>

NJ TaxFax — Receive New Jersey tax forms and publications by fax. Call **609-588-4500** from your fax machine's phone, follow the instructions to order the form you want and have it faxed to you instantly.

NOTE: The New Jersey resident return (Form NJ-1040) for the current tax year is not available on NJ TaxFax or on the Division's Home Page since only an original form may be filed.

E-Mail — Reach the Division's Correspondence Unit at:

NJTaxation@aol.com or
<http://www.state.nj.us/treasury/taxation/>

Person-to-Person Services



Tax Hotline — Agents answer questions on taxes and programs administered by the Division and assist with account related problems. This service provides immediate assistance and in many cases eliminates the need for taxpayers to correspond with the Division. The telephone number for the Tax Hotline is **609-588-2200**. Representatives are available from 8:30 a.m. to 4:30 p.m., Monday through Friday.

Regional Offices — The Division of Taxation has seven walk-in offices which provide taxpayer assistance. Offices are located in Camden, Fair Lawn, Newark, Northfield, Sea Girt, Somerville and Trenton. Usual hours of operation are 8:30 a.m. to 4:30 p.m., Monday through Friday. Offices are closed on weekends and holidays. The addresses are provided on the map in this brochure.

Written Correspondence — Taxpayers may receive written replies to questions on all taxes and programs administered by the Division or assistance with account related problems by writing:

NEW JERSEY DIVISION OF TAXATION
TECHNICAL SERVICES TSB/OCE
PO Box 281
TRENTON NJ 08646-0281

Taxpayer Education



Small Business Workshops — New Jersey entrepreneurs may receive free assistance from the Division at a Small Business Workshop. Workshops are held throughout the State in conjunction with the Internal Revenue Service. The workshops, which are geared toward new businesses, cover the following topics:

- Registering with New Jersey
- Sales and use tax responsibilities
- Employer responsibilities
- Reporting business income

To find out more about Small Business Workshops, call the Division's Tax Hotline at **609-588-2200** or the Technical Education Office at **609-984-4101**.