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1993

New Jersey

Taxpayers' Bill of Rights

TBR-P

New Jersey Division of Taxation

New Jersey State Library

Your Interview Rights

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

What are Your Rights When Meeting With a Division Representative?

- ◆ You may have an accountant or an attorney with you during the interview portion of your examination if you desire.

In your dealings with the Division of Taxation, if you intend to have an attorney and/or an accountant come in your place, you must complete a *Power of Attorney* form (M-5008). The Division must receive this form, properly completed, prior to any discussions we have with your representative.

- ◆ We will provide you with an explanation of the Audit Process (for interviews that relate to the determination of a tax) and/or the Collection Process (for interviews that relate to the collection of unpaid taxes) before or at the initial interview.
- ◆ You may record your interview (with your own equipment), if you notify us of your intent to do so 14 days before your interview. The Division may make a recording of your interview, if we notify you 14 days before your interview of our intent to do so. If the Division records your interview, you have the right to request a copy of the recording at a cost of \$10.00 per copy.

If you have any questions about any notice or letter you receive, contact the Division representative whose name appears on the notice or letter. For general tax questions, call our Tax Hotline at 609-588-2200, or write to the New Jersey Division of Taxation, Taxpayer Services Branch, Office of Communication, CN 281, Trenton, New Jersey 08646-0281.

The Audit Process

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

What is the Audit Process?

A representative of the Division of Taxation will contact you and arrange to review your records or, upon review of your tax return, you may be contacted regarding certain items appearing on your return. Once the review process is complete, you may receive a notice with assessments (a bill). If you agree with the findings, send your payment to the address shown on the notice.

If you disagree with the findings there are steps you can take. At each step, if you determine that the assessment is correct, you may forward your payment to the Division. Also, if you wish to resolve the liability, but cannot pay in full, a proposal for a deferred payment plan may be considered.

A chart detailing the audit process appears on the other side of this page.

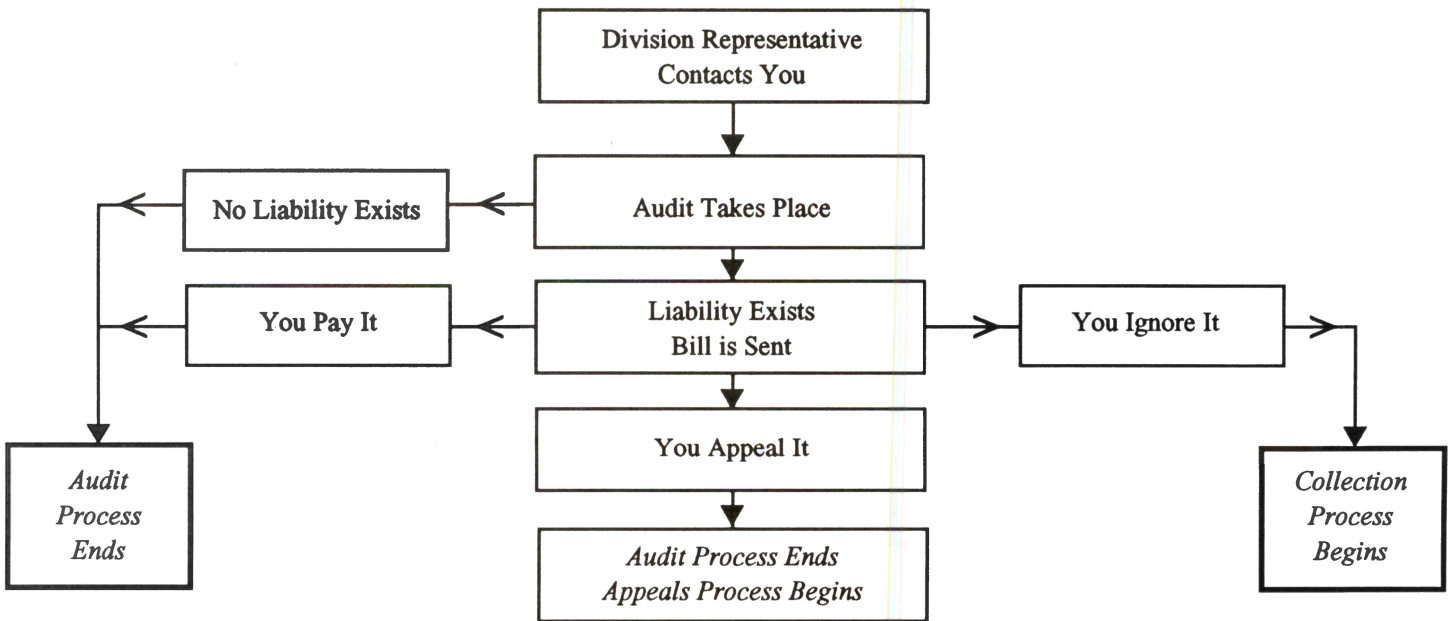
What Can You Do if You Disagree?

If you disagree with the assessment, you have 30 days (90 days on and after July 1, 1993) from the date of the assessment to request an informal administrative conference with the Conference and Appeals Branch of the Division. While not required, you may wish to have an attorney and/or accountant with you to present additional information and legal facts to support your disagreement. At the conclusion of the informal hearing, Division personnel will consider all available data and based on various statutes, will render a final determination.

If you disagree with the final determination, you may file an appeal with the Tax Court. (Representation by an attorney is usually required.) Further disagreements require appeals to a higher court.

If you have any questions about any notice or letter you receive, contact the Division representative whose name appears on the notice or letter. For general tax questions, call our Tax Hotline at 609-588-2200, or write to the New Jersey Division of Taxation, Taxpayer Services Branch, Office of Communication, CN 281, Trenton, New Jersey 08646-0281.

The Audit Process



The Collection Process

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

What is the Collection Process?

If you fail to satisfy any portion of your liability after receiving routine notices, the case is referred to the Division's Compliance Activity for collection.

The collection process may begin with either a phone call, correspondence or a visit from an authorized agent of the Division. You will be notified that a liability exists and will be provided with a Schedule of Liabilities. To resolve the matter, you need to file all returns and/or make all required payments or show proof that the liability has been satisfied.

Unless the liability is resolved, you will receive a Notice and Demand for Payment via registered or certified mail. This letter advises the taxpayer of the Division's intention to file a Certificate of Debt in the Superior Court of New Jersey. A Certificate of Debt has the same force and effect as a docketed judgment. Individuals responsible for the payment of corporate trust fund taxes, i.e., sales tax and/or gross income tax withholding, will also be notified at this time.

Once the Certificate of Debt is entered in the records of the Court, you will receive a Notification of Judgment letter informing you of this action. If the liability is not resolved at this time, further collection remedies may be initiated. These actions may include the filing of Warrants of Execution authorizing Division personnel to levy upon assets of the debtor and/or to seize and sell property of the debtor at public auction. The Division may also request the assistance of the Office of the Attorney General to effect collection.

At any point after the filing of a Certificate of Debt, a Cost of Collection fee may be imposed. This fee is in addition to tax, penalty and interest charges. It ranges from 5 to 20 percent of the liability based on the stage of the collection process.

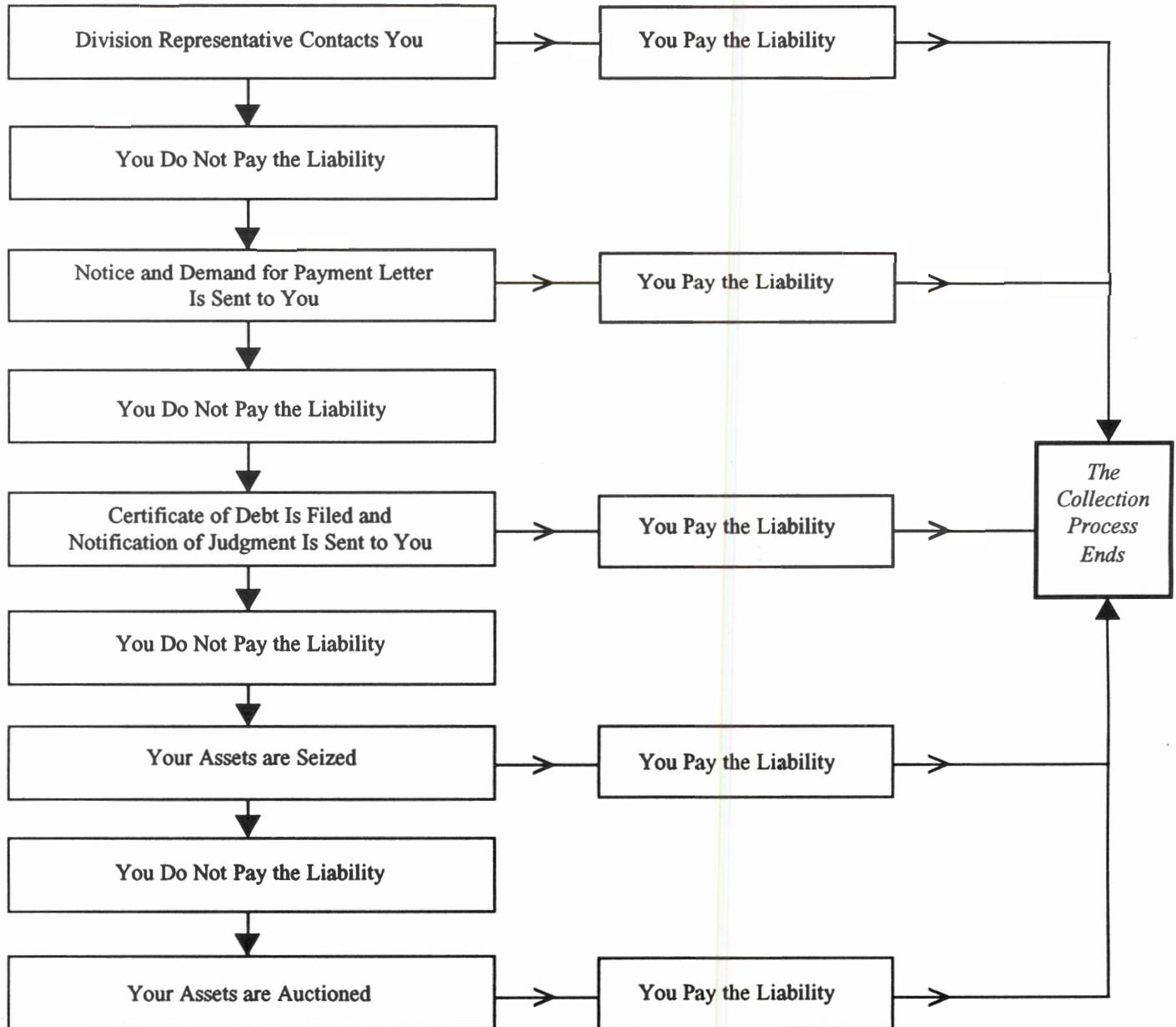
The collection process may be halted at any of the above steps by full payment of the liability, or the approval of an installment payment plan. The latter option may be available only after the filing of a Certificate of Debt.

A chart detailing the collection process appears on the other side of this page.

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The Collection Process

This flow chart illustrates procedures available to the Division in the collection of taxes. The actual steps are determined by the individual circumstances of each case. Criminal action may also be initiated where appropriate.



Postmark Date

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

Is the Postmark Date the Filing Date for New Jersey Taxes?

As a result of the Taxpayers' Bill of Rights, all State tax returns postmarked on or before the due date of the return are now considered to have been filed on time. This treatment was previously afforded to income tax returns only.

Example: 3rd Quarter Sales and Use Tax Return

Due Date: October 20
Postmarked: October 20
Received by Division of Taxation: October 24
The return would be considered timely filed.

Tax returns postmarked after the due date are considered filed late. The filing date for these returns will be the date the return was received by the Division of Taxation, not the postmark date of the return.

Example: 3rd Quarter Sales and Use Tax Return

Due Date: October 20
Postmarked: October 21
Received by Division of Taxation: October 26
The return would be considered filed on October 26. Penalties and interest begin to accrue as of the due date (October 20).

If the Division takes more than six months to send you a refund, you have the right to receive interest on the refund. If interest must be paid, it will be calculated to accrue from the date of filing of a refund claim, the date the tax is paid or the due date of the return, whichever is later. Interest will be paid at the prime rate. This rule becomes effective with returns due on and after January 1, 1994.

Example: Individual Income Tax Return

Due Date: April 15
Postmarked: March 2
Received by Division of Taxation: March 12
A refund of overpaid taxes would accrue interest if not refunded by October 15 (six months after the due date of the return, April 15).

Individual Income Tax Return

Due Date: April 15
Postmarked: April 20
Received by Division of Taxation: May 1
Interest would accrue on an overpayment not refunded by November 1 (six months after the filing date of May 1).

This newly consistent treatment of postmark date for all State taxes is one of the provisions that became effective on January 1, 1993. All of the provisions of the Taxpayers' Bill of Rights that became effective on January 1, 1993 are outlined in the Division's Technical Bulletin #17. To receive Technical Bulletin #17, call 1-800-323-4400, or visit any Division of Taxation office.

If you have any questions about any notice or letter you receive, contact the Division representative whose name appears on the notice or letter. For general tax questions, call our Tax Hotline at 609-588-2200, or write to the New Jersey Division of Taxation, Taxpayer Services Branch, Office of Communication, CN 281, Trenton, New Jersey 08646-0281.

General Rights

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

What Are Your Rights as a Taxpayer?

All taxpayers are to be accorded fair and equitable treatment under the law. You have a right to:

- ◆ Courteous and considerate treatment by the Division of Taxation
- ◆ Information on your rights under the law
- ◆ Reasonable deadlines by the Division
- ◆ Fair and equitable tax collection
- ◆ Confidentiality of information you provide on your tax return

You have the right to obtain accurate information about:

- ◆ The handling of your account
- ◆ The tax, penalty and interest you owe and how that figure was determined
- ◆ The State tax implications of any specific situation and why a notice was sent
- ◆ Your responsibilities and rights as a taxpayer

What are Some of the Division's Responsibilities?

The Division of Taxation has the responsibility to:

- ◆ Provide you with clear, simple instructions and explanations, written in nontechnical language
- ◆ Notify you of your rights and responsibilities
- ◆ Send all notices of assessment related to final audit determination and "Notice and Demand for Payment of Tax" letters by registered or certified mail
- ◆ Explain the procedures and time limits to protest an assessment or appeal a final determination
- ◆ Explain the procedures for claiming a refund
- ◆ Inform you of the procedures which the Director may use in determining and collecting State tax liabilities

Are Payment Agreements Allowed?

The Director of the Division of Taxation has the authority to enter into payment agreements with taxpayers. Requests for payment agreements will be reviewed on a case by case basis. If a payment agreement is set up for you, it will include your unpaid tax, any penalties you owe and interest. You should be aware that although a payment agreement extends the time to pay your liability, interest continues to accrue until the liability is paid in full.

continued

Interest on the unpaid balance of the liability will be calculated at the rate of three percentage points above the prime rate for return periods ending on or after July 1, 1993; and five percentage points above the prime rate for return periods ending before July 1, 1993.

What are Your Refund Rights?

For returns due on or after July 1, 1993, you have four years to claim a refund of any original tax reported and paid by you, unless the law provides a shorter time limit for a particular tax. For *gross income tax*, you have three years after the return is filed or two years after the tax is paid, whichever is later, to claim a refund. If you and the Division agree in writing to extend the period for assessment, the period for filing a refund will also be extended. For more information on refunds, see TBR - 10, *Refund Rights*.

Can You Appeal?

If you disagree with a final audit determination, you have the right to file an appeal. When you receive a "Notice and Demand for Payment of Tax" letter by registered or certified mail, you will be given information on how to file an appeal, whom to contact and the time frame you have to initiate the appeal. For more information on Appeals, see TBR- 9, *Appeal Rights*.

Can You Take Action Against the Division?

If a Division employee knowingly disregards any tax law or regulation, or knowingly, recklessly or negligently fails to release a lien against a taxpayer's property, the taxpayer may bring a civil action for damages against the Division in Tax Court. The taxpayer has two years from the date he could reasonably discover the actions of the employee to file suit. The damages are limited to the direct economic damage suffered, plus costs, less the damages and costs that could have been mitigated.

A taxpayer may be awarded up to \$15,000 in court costs if the Tax Court determines that the Division initiated court proceedings without reasonable basis. However, if a taxpayer initiates court proceedings without grounds, or as a delaying tactic, or without reasonably pursuing administrative remedies, the State may be awarded a judgment of up to \$15,000.

If you have any questions about any notice or letter you receive, contact the Division representative whose name appears on the notice or letter. For general tax questions, call our Tax Hotline at 609-588-2200, or write to the New Jersey Division of Taxation, Taxpayer Services Branch, Office of Communication, CN 281, Trenton, New Jersey 08646-0281.

Uniform Tax Procedures

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

What Does "Uniform Tax Procedures" Mean?

The New Jersey State Tax Uniform Procedure Law (N.J.S.A. 54:48-1, *et seq.*) establishes procedures for taxpayers to follow when paying State taxes. The law also provides procedures the Division of Taxation may use to collect taxes and enforce the State tax laws. The procedures apply uniformly to all taxes, unless the law for a particular tax contains different provisions.

Have the Procedures Changed?

The Taxpayers' Bill of Rights amends a number of provisions in the Uniform Procedure Law. As a result, some procedures have changed.

Time Limit for Assessing Unpaid Taxes

The Taxpayers' Bill of Rights standardizes the time period for assessing unpaid taxes. In general, the Division of Taxation has four years from the date you filed your return to assess additional taxes. There is no time limit if you did not file your tax return, or if you filed a false or fraudulent return with the intent to evade tax.

If a shorter time period for assessment has been established for a particular tax, the shorter period applies. Because the gross income tax law does contain a three-year assessment period, the Division has three years from the date an income tax return was filed to assess additional taxes.

The time limit may be extended if:

- ◆ You amended or the IRS adjusted your Federal taxable income,
- ◆ You entered into a written agreement with the Division extending the time to make an assessment,
- ◆ You failed to report more than 25% of your gross income on your New Jersey income tax return, or
- ◆ An erroneous refund is made as a result of fraud or misrepresentation by the taxpayer.

A return filed before the due date is considered filed on the due date. For example, if a filing due date is April 15, and the return is filed on March 22, the return is considered to have been filed on April 15.

continued

Filing Refund Claims

For returns due on and after July 1, 1993 you have four years to claim a refund of any original tax reported and paid by you, unless the law provides a shorter time limit for a particular tax. (For gross income tax, you have three years after the return is filed or two years after the tax is paid, whichever is later, to claim a refund.) If you and the Division agree in writing to extend the period for assessment, the period for filing a refund will also be extended.

For more information on refund claims, see TBR-10, *Refund Rights*.

Interest on Overpayments of Tax

Interest at the prime rate will be paid on overpayments of tax six months after the later of:

- ♦ The date the refund claim was filed,
- ♦ The date the tax was paid, or
- ♦ The due date of the return.

In other words, interest will be paid, not only on gross income tax overpayments, but also on most refundable business tax overpayments, including Corporation Business Tax, which are held by the State for more than six months. No interest will be paid when an overpayment is refunded within six months. This provision will affect tax paid with returns due on and after January 1, 1994.

Other

Other changes in the Uniform Procedure Law which are not discussed in this bulletin include: changes in the rules governing penalty and interest charges, use of the postmark date as the filing date for all State tax returns, an increase in the time a taxpayer has to file a protest, and new requirements for notices issued by the Division. For more information on these topics see:

TBR-4	<i>Postmark Date</i>
TBR-5	<i>General Rights</i>
TBR-7	<i>General Billing Procedures</i>
TBR-8	<i>Penalty and Interest Rules</i>
TBR-9	<i>Appeal Rights</i>
TBR-10	<i>Refund Rights</i>

If you have any questions about any notice or letter you receive, contact the Division representative whose name appears on the notice or letter. For general tax questions, call our Tax Hotline at 609-588-2200, or write to the New Jersey Division of Taxation, Taxpayer Services Branch, Office of Communication, CN 181, Trenton, New Jersey 08646-0281.

General Billing Procedures

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

What Will a Notice From the Division of Taxation Tell You?

In keeping with the Taxpayers' Bill of Rights, the Division of Taxation is responsible for providing you with clear, simple instructions about your rights and responsibilities under New Jersey tax laws. When you receive a notice from us about taxes you owe or a refund claim you filed, the notice will contain certain information.

There are two basic types of notices the Division now uses - Statements of Account and Bills.

Statements of Account

A Statement of Account is sent to advise you that we have recalculated the amount of an overpayment or refund you have claimed, or that your account is underpaid.

Statement of Account - Recalculation of Overpayment

You will receive a Statement of Account whenever we change the amount of overpayment you have claimed on your return, whether you are asking for a refund of that overpayment or you are asking that we hold the overpayment and credit it towards your next year's tax liability.

- ♦ If the Statement of Account shows that we have changed the amount of the overpayment shown on the return you filed, it will explain how we have recalculated the new amount.
- ♦ If the Statement of Account denies your overpayment claim, it will explain why you are not eligible to receive the refund (or credit) you claimed.

Statement of Account - Account Underpayment

If the Statement of Account shows that your account is underpaid, it will explain why you owe the amount shown and it will show the date you should have filed the return and/or paid the tax.

This Statement of Account will include:

1. Amount of your tax underpayment
2. Interest at 3% above the prime rate for return periods ending on and after July 1, 1993; 5% above the prime rate for return periods ending before July 1, 1993
3. Late filing penalty (5% a month up to 25%) if your return was not filed on time

Statements of Account that cover return periods ending on and after July 1, 1993 will not contain a late payment penalty (5%). The Division will not assess this penalty if you pay the total amount shown on your Statement of Account. However, if you do not make payment in full, you will be sent a Bill and late payment penalty will then be assessed.

continued

Bills

A Bill is sent to advise you of an underpayment in your account. It will explain why you owe the amount shown, and it will include a statement of the date you should have filed the return and/or paid the tax.

A Bill will include:

1. Amount of your tax underpayment
2. Interest at 3% above the prime rate for return periods ending on and after July 1, 1993; 5% above the prime rate for return periods ending before July 1, 1993
3. Late filing penalty (5% a month up to 25%) if your return was not filed on time
4. Late payment penalty of 5%

Both Statements of Account and Bills will tell you how to make your payment and what steps you can take if you disagree with our assessment or the changes we have made to your account.

If you have questions about either a Statement of Account or a Bill you receive from the Division of Taxation, call the phone number on the notice and a Division representative will help you.

How Will a Notice or Bill Be Sent?

Notices may be served personally or by mail. However, notices of assessment related to a final audit determination and "Notice and Demand for Payment of Tax" letters will be sent by registered or certified mail.

If you have any questions about any notice or letter you receive, contact the Division representative whose name appears on the notice or letter. For general tax questions, call our Tax Hotline at 609-588-2200, or write to the New Jersey Division of Taxation, Taxpayer Services Branch, Office of Communication, CN 281, Trenton, New Jersey 08646-0281.

Penalty and Interest Rules

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

When Does the Division Charge Penalty and Interest?

Penalty is assessed when tax returns are filed late and/or when tax is paid late. The penalties are as follows:

- ◆ **Late Filing Penalty** 5% per month (or fraction of a month), up to a maximum of 25%, when a return is filed after the due date or extended due date. For all taxes, except for Gross Income Tax, the penalty is assessed based on the total tax liability. For Gross Income Tax, the penalty is assessed based on the outstanding tax balance. In addition, the law allows a \$100 per month (or fraction of a month) penalty.
- ◆ **Late Payment Penalty** 5% of the outstanding tax balance may be imposed.

Interest is assessed on any outstanding tax liability for return periods ending on and after July 1, 1993 as follows:

- ◆ **Interest** 3% above "Prime Rate"
At the end of each calendar year any tax, penalties and interest remaining due (unpaid) will become part of the balance on which interest is charged.

What is "Prime Rate"?

Under the Taxpayers' Bill of Rights, the interest assessed on outstanding tax balances is "Prime Rate" plus 3%. "Prime Rate" for this purpose is the prime rate that was in effect on December 1 of the year prior to the year in which the tax became due. The "Prime Rate" will be reviewed at the beginning of each calendar quarter (January 1, April 1, July 1 and October 1) and will change only if the prime rate has moved (up or down) by more than one percentage point since the last time the rate was set. In order to establish or change a rate, the Director will consider the prime rate as it existed 30 days prior to the beginning of the calendar quarter in question.

For example, if the prime rate on December 1, 1993 is 5.5%, the interest rate established on January 1, 1994 would be 8.5% (5.5% + 3%). If on March 1, 1994 (one month prior to the beginning of the next calendar quarter), the prime rate moves to 6.25%, the rate charged by the Division would remain at 8.5%. If on June 1, 1994 the prime rate changes to 6.75%, the rate charged by the Division would change to 9.75% on July 1, 1994.

What Happens to Outstanding Tax Balances on July 1, 1993?

Debts on the Division of Taxation's books as of the close of business on June 30, 1993, including tax, accrued interest and penalty, will become outstanding tax balances for computing further interest. Any interest accruing after that date will be computed at prime rate + 3%, but using the total amount due on June 30, 1993.

When Does the Division Pay Interest?

Interest at the prime rate will be paid on overpayments of tax six months after the later of:

- ♦ The date the refund claim was filed,
- ♦ The date the tax was paid, or
- ♦ The due date of the return.

In other words, interest will be paid, not only on gross income tax overpayments, but also on most refundable business tax overpayments, including Corporation Business Tax, which are held by the State for more than six months. No interest will be paid when an overpayment is refunded within six months. This provision will affect tax paid with returns due on and after January 1, 1994.

If you have any questions about any notice or letter you receive, contact the Division representative whose name appears on the notice or letter. For general tax questions, call our Tax Hotline at 609-588-2200, or write to the New Jersey Division of Taxation, Taxpayer Services Branch, Office of Communication, CN 281, Trenton, New Jersey 08646-0281.

Appeal Rights

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

How Do You Appeal an Assessment?

If you receive an assessment dated on or after July 1, 1993, and you disagree with that assessment of tax, penalty and interest, you have 90 days from the date of the assessment to request an informal administrative conference with the Conference and Appeals Branch of the Division of Taxation. If you wish, you may have an attorney and/or accountant with you at the conference. At the conclusion of the informal conference, Division personnel will consider all available data and relevant statutes, and then make a final determination.

If you disagree with the final determination by the Division, you have 90 days to file an appeal with the Tax Court. Representation by an attorney is usually required. Further disagreements require appeals to a higher court.

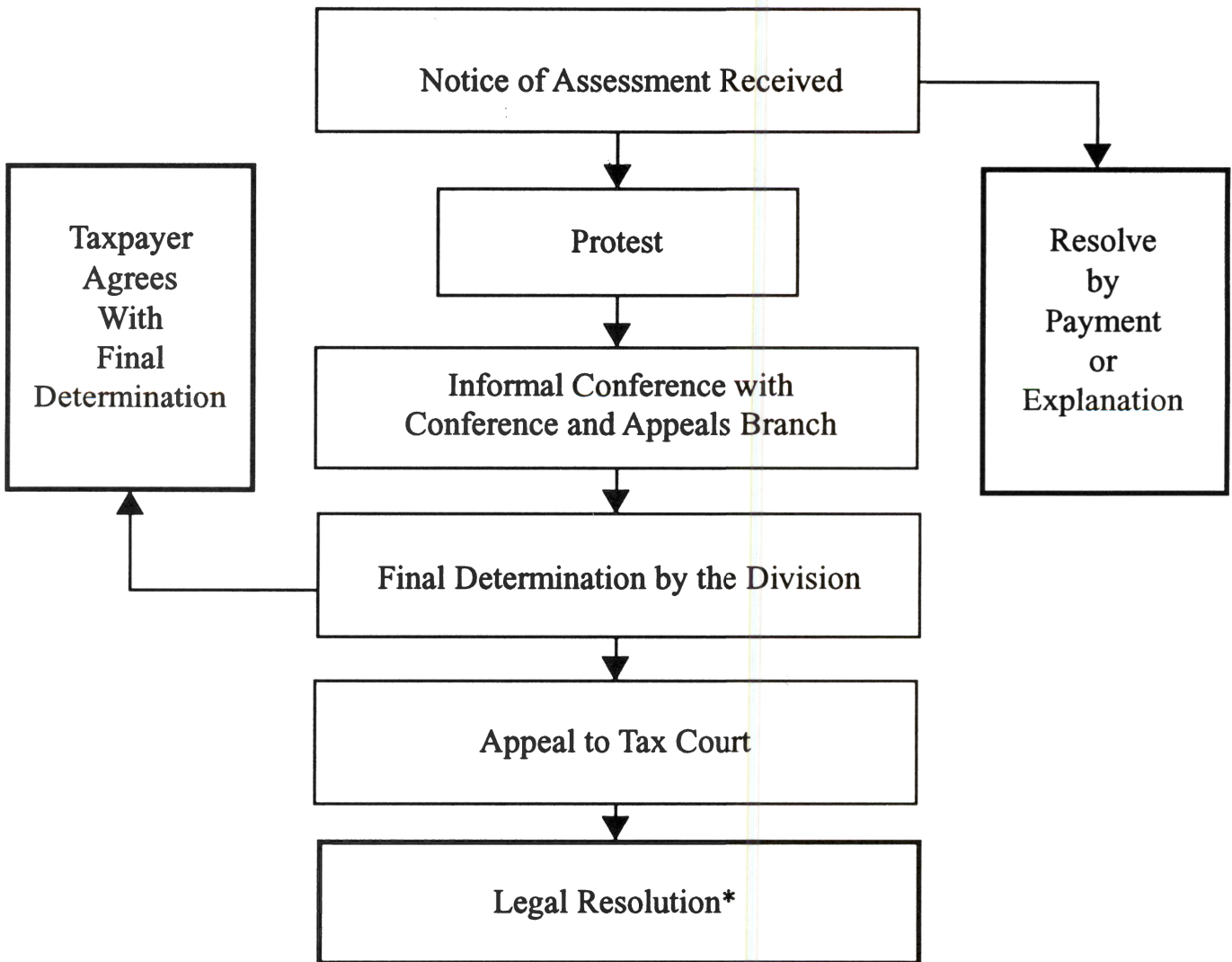
What Are the Steps in the Appeal Process?

1. All notices of assessment related to final audit determinations and "Notice and Demand for Payment of Tax" letters will be sent by registered or certified mail.
2. If a taxpayer disagrees with any finding or assessment of the Director, he may file a written protest within 90 days. He, or his authorized agent, must state the reason for the protest and request an informal conference.
3. Within a reasonable amount of time after the Director of the Division of Taxation receives a taxpayer's protest of a notice or a denial of a claim for refund, the Director will respond to the taxpayer's protest or claim.
4. The Director will grant an informal conference and make a final determination. Unless the taxpayer appeals the final determination to the Tax Court, the Director has the right to institute collection of the tax. In some cases, however, a stay of collection will only occur if the taxpayer furnishes security to the Director.
5. The taxpayer has 90 days from the date of the Director's final determination to file an appeal with the Tax Court. Filing an appeal with the Tax Court will suspend the collection of the tax until after a decision is rendered. The taxpayer may be required to furnish a "security" deposit.

A chart detailing the Appeals Process appears on the other side of this page.

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Appeals Process



*Appeals may be made to a higher court.

Refund Rights

The following information is provided to you in accordance with the *Taxpayers' Bill of Rights* (c. 175, P.L. 1992).

What is the Time Frame for Claiming a Refund?

A taxpayer has always had the right to claim a refund for overpayment of taxes by filing a return. The Taxpayers' Bill of Rights has standardized the time frame for claiming a refund for most taxes administered by the Division of Taxation.

For returns due on and after July 1, 1993, you have four years to claim a refund of any original tax reported and paid by you, unless the law provides a shorter time limit for a particular tax. For gross income tax, the refund period is three years after the return is filed or two years after the tax is paid, whichever is later. If you and the Division agree in writing to extend the period of assessment, the period for filing a refund will also be extended.

How Do You File for a Refund After a Return Has Been Submitted?

Gross Income Tax

Employer Refunds - If you made an overpayment when you remitted employee withholdings with a *Return of Gross Income Tax Withheld* (Form NJ-500), make the adjustment on the next NJ-500 that you file after the error is discovered. Attach a written explanation, including any calculations and adjust the amount of tax you remitted accordingly. You may also apply for a refund of an overpayment when you file a *Gross Income Tax Reconciliation of Tax Withheld* (Form NJ-W-3) at the end of the calendar year. If the error is discovered after all the proper forms were filed, complete another NJ-W-3, write "Amended" across the top of the form and submit it with the corrected information.

Individual Refunds - You may amend your gross income tax return and request a refund by filing an *Amended Income Tax Resident Return* (Form NJ-1040X) for the year in question. There is no amended return for nonresident filers. Nonresident filers should complete an *Income Tax Nonresident Return* (Form NJ-1040NR) and write "Amended" across the top.

Corporation Business Tax

You may amend your corporation business tax return and request a refund by filing an *Amended Corporation Business Tax Return* (Form CBT-100-X). Attach any schedules which have changed since filing the original return.

continued

Sales Tax

Business Refunds - If you have overpaid sales tax on your *Monthly Remittance* (Form ST-51), make the adjustment on the quarterly return, *Sales and Use Tax - Quarterly Return* (Form ST-50). If you fail to adjust the quarterly return, complete a *Claim for Refund* (Form A-3730) and a *New Jersey Sales Tax Amended Return* (Form ST-607-A).

Individual Refunds - If you overpaid sales tax when making a retail purchase, you may request a refund directly from the vendor from whom the purchase was made. However, if the vendor has already submitted the tax to the State, you must complete a *Claim for Refund* (Form A-3730) and include supporting documents to substantiate your claim.

Other Taxes

If there is no established amended return for other State taxes that you overpaid in error, complete a *Claim for Refund* (Form A-3730) and provide a detailed explanation.

Can You Expect to Receive Interest on Your Refund?

Interest at the prime rate will be paid on overpayments of tax six months after the later of:

- ♦ The date the refund claim was filed,
- ♦ The date the tax was paid, or
- ♦ The due date of the return.

In other words, interest will be paid, not only on gross income tax overpayments, but also on most refundable business tax overpayments, including Corporation Business Tax, which are held by the State for more than six months. No interest will be paid when an overpayment is refunded within six months. This provision will affect tax paid with returns due on and after January 1, 1994.

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New Jersey Taxpayer Assistance

Tax Hotline - 609-588-2200

Speak directly to a Division of Taxation representative for tax information or to order forms or publications, 8:30 a.m. to 4:30 p.m., Monday through Friday (except Holidays).

TaxTalk & ARIS - 800-323-4400

Automated information and assistance (Touch-tone phones only)

- Listen to recorded tax information on many topics 24 hours daily
- Order forms and publications through our message system 24 hours daily
- Get information on current year income tax refunds from ARIS, our Automated Refund Inquiry System. You will need to have the social security number (yours or your spouse's, whichever appears first on the return) and the exact amount of your refund (no cents).

Regional Offices

Division of Taxation regional offices provide individual assistance at various locations throughout the State. Call the New Jersey Tax Hotline for the address of the regional office nearest you.

Correspondence

To receive a written response to your general State tax questions, write:
New Jersey Division of Taxation, Taxpayer Services Branch,
Office of Communication, CN 281, Trenton, NJ 08646-0281

Forms & Publications

To request New Jersey tax forms or publications, call the Tax Hotline at 609-588-2200 or 800-323-4400 (Touch-tone phone users), or write:

New Jersey Division of Taxation
50 Barrack Street, CN 269
Trenton, NJ 08646-0269
Attention: Forms Distribution Section



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