



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO BOX 261  
TRENTON, NJ 08695-0261  
8/10/2015

S&U1400003  
ACME COMPANIES INC  
100 SMITH AVE  
TRENTON, NJ 08695

DLN: 0180000110  
Second Notice

Dear Taxpayer:

**We have no record of a response to your recent Statement of Account (Notice of Underpayment).**

On **June 09, 2015**, we sent a Statement of Account for the quarter ending **03/2015 NJ Sales and Use Tax (ST50)** and did not receive a payment.

If you paid the balance of **\$104.02** within 10 days before the date of this letter, thank you. You may disregard this notice.

**You must pay the amount due within 10 days of the date of this letter.**

It is very important that you make a payment immediately. If you do not pay the amount due or provide proof that the amount is not owed within 10 days of this letter, your debt will be:

- sent to Pioneer Credit Recovery for additional collection action, and
- a 5% late payment penalty and 10% recovery fee may be added to the amount owed.

**You can pay on-line from the Division of Taxation's secure website.**

Go to [www.njtaxation.org](http://www.njtaxation.org) and select "View and Pay Your Outstanding Liability" for instructions.

**If you want to pay by check:**

- Make checks payable to "State of NJ Division of Taxation"
- Include your Tax Identification # on the check
- Send your payment to the address below with a copy of this notice

**If you disagree with the notice:**

- Send us a written reason why you believe the notice is wrong, and
- Documentation to support your claim.
- Send your letter and documents to the address below with a copy of this notice

NJ Division of Taxation-Second Notice  
PO Box 261  
Trenton NJ 08695-0261

**If you have questions...**

We understand that you may have questions or concerns and we are here to help.  
Visit our website: [www.njtaxation.org](http://www.njtaxation.org) or call us: (609) 943-5000.

[www.njtaxation.org](http://www.njtaxation.org)

**We strongly encourage you to pay any balance due electronically.**

**To Pay via Credit Card or Electronic Check (E-Check) Online:**

- 1.) Go to [njtaxation.org](http://njtaxation.org) and select 'View and Pay Your Outstanding Liability' in the middle section.
- 2.) Follow the prompts for 'Business.' Your login will be the same Taxpayer ID and PIN you use to file your taxes.

**Credit Card Payments**      A usage fee will be added to your payment amount. Enter the contact information. Select 'Continue to Make Offsite Payment' on the next page.

**Electronic Check**              Enter the contact information and the bank information.

**To Pay via E-Check on the Phone** - Contact our Customer Service Center at 609-943-5000. Have your bank routing and account numbers ready.

**To Pay by Check** - Make your check payable to the State of New Jersey and write your Taxpayer ID, tax type, and quarter/year on the check. Mail the check and a copy of this letter to:

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NOTE: When you send us a check, you authorize us to use the information from your check to make a one-time electronic fund transfer (EFT) from your bank account. Funds may be withdrawn from your bank account as soon as we receive your check. **You will not receive your check back from your financial institution.** EFT is free and you will not be charged an additional fee unless the bank account has insufficient funds. The current fee for a returned payment is \$50.00 and will be added to your balance due. Authorization is given under §1005.3(b)(2)

**Deferred Payment Plans** – To request a payment plan, go to [njtaxation.org](http://njtaxation.org) and select 'Deferred (Installment) Payment Plans' in the middle of the page. Please read and follow all guidelines and instructions concerning payment plans.

**What to do if you disagree** - Refer to the front of your notice for instructions. If you want to learn about the informal hearing process with our Conference and Appeals Branch, you can find more information at:  
<http://www.state.nj.us/treasury/taxation/pdf/pubs/misc/cab300.pdf>