

NJ Tax E-News 4/15/21

The following information has been posted to our website since 3/12/21:

### **COVID-19 RELATED TAX INFORMATION**

All COVID-19 related tax information (this page is updated frequently).

<https://www.state.nj.us/treasury/taxation/covid19.shtml>

### **INCOME TAX**

#### **2020 Income Tax Filing Deadline Automatically Extended to May 17, 2021**

New Jersey will follow the actions of the IRS and automatically extend the 2020 Income Tax filing due date for individuals from April 15, 2021, until May 17, 2021.

This extension includes any tax payments due with a return.

Requests for an additional extension to file a return are also due by May 17, 2021, and will be based on the original due date of the return. Returns under extension must be filed by October 15, 2021.

This extension does not include first quarter estimated payments, which are still due by April 15, 2021.

#### **NJ Tax Relief for Texas Winter Storm Victims**

The New Jersey Division of Taxation is following [federal guidelines](#) for tax relief issued on February 22, 2021, by the Internal Revenue Service for victims of the Texas storm.

<https://www.nj.gov/treasury/taxation/texasstorm.shtml>

### **PASS-THROUGH BUSINESS ALTERNATIVE INCOME TAX ACT**

We are allowing the following forms and payments associated with them to be filed by 11:59 p.m. May 17, 2021, without penalty or interest:

- PTE Election
- PTE-100 (tax return)
- PTE-200-T (extension of time to file PTE-100)
- PTE Revocation of Election

The PTE-200-T is a 6-month extension from March 15; therefore, the extended due date remains September 15.

The Revocation of Election form is now available.

[More information.](#)

## **CORPORATION BUSINESS TAX**

### **Updated Technical Bulletins:**

TB-103 - Initial Guidance on New Jersey's Conformity to IRC Section 1502 for Combined Returns -  
<https://www.nj.gov/treasury/taxation/pdf/pubs/tb/tb103.pdf>

TB-90(R) - Tax Credits and Combined Returns -  
<https://www.nj.gov/treasury/taxation/pdf/pubs/tb/tb90.pdf>

## **PROPERTY TAX RELIEF PROGRAMS**

### **SENIOR FREEZE (PROPERTY TAX REIMBURSEMENT)**

#### **2020 Senior Freeze**

Current program information can be found at:  
<https://www.state.nj.us/treasury/taxation/ptr/index.shtml>

2020 Senior Freeze Applications (Except Form PTR-2) -  
<https://www.nj.gov/treasury/taxation/ptr/printform.shtml>

### **HOMESTEAD BENEFIT**

2017 Homestead Benefit payments will be paid to eligible taxpayers beginning in May 2021.

Current program information can be found at:  
<https://www.state.nj.us/treasury/taxation/homestead/geninf.shtml>

## **LOCAL PROPERTY TAX**

Statistical Data: Updated listings under Abstract of Ratables, Average Residential Assessment, Common Level Ranges (Chapter 123), General Tax Rates by County and Municipality, and Grantor's Listing

<https://www.state.nj.us/treasury/taxation/lpt/statdata.shtml>

## **PUBLIC AUCTIONS**

Listings for current Division of Taxation Public Auctions  
<https://www.state.nj.us/treasury/taxation/auctions.shtml>

PLEASE DO NOT REPLY TO THIS MESSAGE.

If you have a question about any of the taxes and programs administered by the Division of Taxation, click on <https://www.state.nj.us/treasury/assets/contact/taxation/contact-taxation.shtml> to send an email.

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