



Property Tax

Senior Freeze Checks Continue to be Mailed

Applicants who have already filed their Senior Freeze (Property Tax Reimbursement) applications can expect to receive their reimbursement as applications are processed. The Division began mailing reimbursement checks on July 15, 2022. Anyone who has not filed still has time, as the due date is October 31, 2022. Visit our website to see when checks will be issued.

[Senior Freeze Payment Information \[trk.cp20.com\]](http://trk.cp20.com)

Testing for Certification as Tax Assessors Available

Anyone taking office as a tax assessor is required to hold a tax assessor certificate. The next Certified Tax Assessor (CTA) examination is scheduled for September 24, 2022. The deadline to file an application for this exam is August 25, 2022. The filing fee is \$10. If you have any questions regarding this exam, please contact Marilyn Gaines at (609) 292-8823, or write to Property Administration, PO Box 240, Trenton, NJ 08695-0240.

The Application for Admission to a Tax Assessor Certification Exam, Form AC-1, is available on the Division's website.

[Application for C.T.A. Exam \[trk.cp20.com\]](http://trk.cp20.com)

Sales Tax

Ten-Day Sales Tax Holiday

This year, the first annual Sales Tax Holiday on back-to-school items will be held from August 27, 2022, to September 5, 2022. During this holiday period, nonbusiness purchases of certain tangible personal property will be exempt from Sales and Use Tax. Back-to-school items included in the tax holiday are:

- Personal computers with a sales price less than \$3,000;
- School computer supplies priced less than \$1,000;
- School supplies;
- School art supplies;
- School instructional materials; and
- Sports or recreation equipment.

[More Information \[trk.cp20.com\]](http://trk.cp20.com)

Income Tax

Election Officer/Board Member Compensation Now Exempt

The law exempts compensation paid to a member of a district board of elections from

Gross Income Tax. This includes compensation paid to an election officer during an early voting period (pursuant to N.J.S.A. 19:15A-1(d)).

[Read Tax Law \[trk.cp20.com\]](http://trk.cp20.com)

Scam Alert! Income Tax Cannot be Paid with Cryptocurrency

Do not be fooled by scammers pretending to be tax collectors from The State of New Jersey. We rely primarily on the U.S. Mail to make first contact with individuals about unpaid taxes. Recent reports by the FBI have determined fake crypto applications have defrauded investors of more than \$42 million.

[Read More on Scam Alerts \[trk.cp20.com\]](http://trk.cp20.com)

Inheritance Tax

Brokerage Accounts Waiver Requirements

An Inheritance/Estate Tax waiver is required to release the funds for all brokerage accounts held - individually or jointly - in a resident decedent's name. This tax waiver is required if the brokerage firm had an office in New Jersey, regardless of where the account was opened.

However, there are certain situations in which brokerage account funds can be released without a waiver.

[Read More on Inheritance Tax & Brokerage Accounts
\[trk.cp20.com\]](http://trk.cp20.com)

Stay Up to Date on Tax News

The Division of Taxation is Now Hiring

The Division is seeking applicants to work in our Customer Service Center as intermittent technical assistants. Full-time and part-time positions are available. Successful candidates

will be responsible for providing technical information and assistance by telephone regarding New Jersey Income Tax. For more information, see the link below.

[Customer Service Job Opportunity \[trk.cp20.com\]](http://trk.cp20.com)

A recruitment effort for various Trainee positions throughout Taxation is about to begin. We will be hiring Tax Representative Trainees, Auditor Trainees, Investigator Trainees, and Analyst Trainees. These are professional-level titles and require possession of a bachelor's degree. The announcement will be posted shortly, so please continue to check our website for updates. The expected start date will be in November 2022. College graduates completing their degrees in December 2022 are welcome to apply for future consideration.

[Taxation Homepage \[trk.cp20.com\]](http://trk.cp20.com)

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Get the latest NJ Taxation news through our verified social media accounts and by subscribing to NJ Tax Alert. These communication channels keep taxpayers "tapped in" regarding important tax matters all year, not just during filing season.

NJ Taxation's social media platforms:

Twitter, Facebook, and Instagram: Taxpayers, businesses, and tax professionals can follow us for announcements, tips and tax security alerts.

YouTube: This channel features videos in English and Spanish. It also features playlists on specific tax topics, for tax professionals and small businesses.

LinkedIn: We share key agency communications and job opportunities.

The NJ Tax Alert subscription service issues a monthly newsletter with tax information for many different audiences. It provides tips, tools, and helpful materials of interest to taxpayers and organizations.

To view previous mailings and subscribe to NJ Tax Alert, visit our website. If you have already subscribed, please share the E-news link as we continue to grow.

[View NJ Tax Alert Webpage \[trk.cp20.com\]](http://trk.cp20.com)

Reach Out to Our Taxpayer Education Team

The Division continues to provide free tax seminars for the public. These seminars are powered by Taxation University. In addition to live events, Tax U offers video tutorials, podcasts, and other resources for all of your New Jersey tax needs. To learn more, click the link below.

[Taxpayer Education Webpage \[trk.cp20.com\]](http://trk.cp20.com)

Due Dates

Corporation Business Tax

The CBT-100 annual return is due August 15, 2022, for fiscal filers whose accounting period ends March 31.

Social Equity Excise Fee

The SF-100 monthly return for July is due August 22, 2022, for Class 1 Cannabis Cultivator license holders.

Fun Fact

Property tax is the oldest form of tax administered in New Jersey, dating back to 1670 when the Garden State was a British colony.

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