



## Corporation Business Tax

### Transfer Pricing Initiative

On June 15, 2022, the Division will implement a voluntary initiative to work with corporate taxpayers to expedite the resolution of corporate intercompany pricing issues subject to adjustment under N.J.S.A. 54:10A-10 and N.J.A.C. 18:7-5.10.

[Read More](#)

### CBT Returns and Tax Treaty

Income that was protected by a treaty is not required to be added back for New Jersey

Corporation Business Tax (CBT) purposes, except as required according to other related party addback statutory provisions. For CBT returns filed for privilege periods still within the statute of limitations, a taxpayer may file an amended return if it added back this treaty-exempted income.

[Read More](#)

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## Synthetic Identity Theft

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**Synthetic identity theft is a fraud issue that is growing in frequency. It occurs when a scammer combines a victim's real information with false information to create a fake identity. In this type of fraud, the real information - such as a Social Security number - is usually stolen. The stolen, valid Social Security number is combined with false personally identifiable information (i.e., name, date of birth, address) to create the synthetic identity. This can be more difficult to identify than traditional identity theft in which someone illegally obtains and uses personal or financial information of a real person.**

**For additional information on identity theft, visit the Office of Criminal Investigation's (OCI) webpage.**

**OCI Webpage**

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# Sales Tax

## Credit Card Service Charges - Subject to Sales Tax

Businesses may impose a service charge to cover expenses incurred when a customer chooses to pay by credit card. This service charge is considered to be part of the sale price, and therefore, it is subject to Sales Tax. If a business opts to omit this charge because the buyer pays using a debit card, there is no additional Sales Tax due.

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# Employers

## Employers: Do You Have an Employee or Independent Contractor?

The IRS and New Jersey Department of Labor and Workforce Development manage employee classification. However, this also has New Jersey tax implications as well. We have updated our New Jersey Gross Income Tax Instruction Booklet (NJ-WT) with guidance on how to determine if someone is an employee or independent contractor.

[Access Employer Handbook](#)

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# This Month's Due Dates

[NJ Tax Due Date Calendar](#)

## Individual Income Tax - Estimated Payment Due

The 2nd quarter estimated payment for individual Gross Income Tax is due June 15.

[Schedule Your Estimated Payment](#)

## Corporation Business Tax

The CBT-100/CBT-100U is due June 15 for fiscal Corporation Business Tax filers whose accounting periods end January 31.

CBT-100U filers must use a third-party software to file their return.

[File CBT-100 Now](#)

The CBT-150 installment payment of estimated tax for 6th month of current tax year for calendar year filers (4th, 9th, or 12th months for fiscal year filers) is due June 15.

### Online Payment Options

### Pass-Through Business Alternative Income Tax

Returns due between March 15, 2022, and June 15, 2022, are due June 15, 2022. This includes the 2021 PTE Election, 2021 PTE-100 Tax Returns, 2021 PTE-200-T, 2021 Revocation forms, and 2022 Estimated Payments.

[Read More](#)

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