

October 19, 2021

Here is your latest edition of ***NJ Tax e-News***.

Thank you for subscribing.

Follow Us On:

[Facebook](#)

[Youtube](#)

[Twitter](#)

[Instagram](#)

[LinkedIn](#)

Visit Us At:

[NJ.Gov/Taxation](#)

Sales Tax

Urban Enterprise Zone (UEZ)

The Urban Enterprise Zone (UEZ) program has been extended for 10 more years. Furthermore, P.L. 2021, c. 197, signed into law on August 17, 2021, also prohibits the creation of new zones, limits Sales Tax-exempt purchases made by UEZ businesses, and eliminates employee tax credits for new applicants.

The limits set on Sales Tax-exempt transactions apply to purchases made on and after January 1, 2022. All other limits are effective immediately.

[“Read More”](#)

Energy Exemption

P.L. 2021, c. 213, which is effective immediately, extends the Sales and Use Tax exemption on energy to certain recycled materials manufacturing facilities. These facilities will receive the exemption for an initial period of seven years. Despite the exemption, the seller of such services is still required to charge and collect Sales and Use Tax. The purchaser must file a claim for a refund of the tax within 30 days from the close of the calendar quarter during which the sale or use is made. The Division must pay the refund within 60 days of the filing of the refund claim.

The law defines manufacturing facilities of eligible recycled materials as those that received service under an electric public utility rate that applied only to the owner of the facility on January 1, 2004, at or above 110 kilovolts delivery, and that manufacture products made from recycled materials. However, at least 90 percent of the content of such products produced in this state must meet the definition of recycled materials, and the facility must employ no fewer than 200 employees in this state as of January 1, 2020.

The law took effect on September 16, 2021, and applies to receipts from sales made on or after that date.

[“Read More”](#)

Third Quarter ST-50 Filing Deadline

The quarterly Sales Tax return, ST-50, is due **Wednesday, October 20th**. Please file before the deadline, if possible. The ST-50 can be filed [online](#) or through an automated TeleFile service by calling (609) 341-4800. The [TeleFile Instructions](#) and [Frequently Asked Questions](#) are also available.

Income Tax

Information For Military Personnel

Military pay is **taxable** for New Jersey residents, including combat zone pay received in 2020 and prior.

For Tax Year 2021 and after, combat pay is **not taxable** in New Jersey (P.L. 2020, c. 93). The law excludes military pay for service in a combat zone, or for hospitalization as the result of injury while serving in a [combat zone](#), from income under the New Jersey Gross Income Tax Act. If your combat pay is exempt from federal income tax, it is exempt for New Jersey and should not be reported on a New Jersey Income Tax return (Form NJ-1040, Form NJ-1040NR).

Mustering-out payments, subsistence and housing allowances, and U.S. military pension and survivor's benefit payments also are **not taxable**.

Access [State of NJ - Department of the Treasury - Division of Taxation, Information for Current and Former Military Personnel and Families](#) to learn about other benefits available and further tax guidance in our publications.

Around the Tax Loop

Additional Regional Offices Re-Open

The NJ Division of Taxation has re-opened our Galloway and Fair Lawn Regional Offices to the public, in addition to the Trenton Regional Office, which is already open. They are accepting in-person visits by appointment only.

Visitors must wear a face covering, follow social-distancing guidelines, and complete a Covid-19 Health Assessment Questionnaire before receiving in-person service.

Click the link below, and select the “Visit” tab to learn more about visiting us in-person, including how to request an appointment.

[“Read More”](#)

Payments Made by Paper Check

The Division of Taxation may use a Paper Check Conversion Process (PCC), which is a procedure for converting paper checks into electronic fund transfers or E-Checks. When you mail a completed, signed check for tax-related payments or fees, the information from your check may be converted to an electronic payment. You will not receive your original check back from your financial institution. For security reasons we will destroy your original check, but we will keep a copy for record-keeping purposes. By presenting your completed and signed check to us, you authorize the conversion of your check into an electronic transaction.

Scam Alert

Please be aware of a recent scam in which taxpayers are sent what appears to be a refund check of \$32 million by some purported government agency. If you or anyone you know receives this fake check, please do not attempt to cash it.

[“Read More”](#)

Public Auctions

[Access](#) listings for current Division of Taxation public auctions.

PLEASE DO NOT REPLY TO THIS MESSAGE.

[Email](#) us your questions.

To view, complete, and print our fill-in forms. Adobe Acrobat Reader Version 8.16, or higher, is required (Version 9.0 or higher recommended).

To view and print our publications, Adobe Reader Version 4.0, or higher, is required (Version 9.0 or higher recommended).

Need Adobe Reader installed on your computer? Use this link to [download](#) a free copy.

NJ Division of Taxation
3 John Fitch Way
Trenton, New Jersey 08695
609-292-6400