

**From:** [NJ Division of Taxation](#)  
**Subject:** Monthly Digest - June 15, 2011  
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NJ Tax E-News 6/15/11

The following information has been posted to our Web site since 5/16/11:

#### TECHNICAL ADVISORY MEMORANDUMS (TAMs)

TAM-15 Gross Income Tax: Sick Leave Injury (SLI) Payments Made Under the State of New Jersey Benefit Program (5/3/11)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/tams/tam15.pdf>

TAM-16 Sales and Use Tax: Free Lifetime Oil Changes (5/13/11)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/tams/tam16.pdf>

TAM-17 Corporation Business Tax: Intercompany Transfer Pricing and Advanced Pricing Agreements (6/6/11)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/tams/tam17.pdf>

#### ABOUT NEW JERSEY TAXES BULLETINS (ANJs)

ANJ-23 Motor Vehicle Parking, Storing & Garaging (Rev. 05/11)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj23.pdf>

ANJ-24 Limousine Services (Rev. 05/11)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj24.pdf>

ANJ-25 Massage Services (Rev. 05/11)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj25.pdf>

ANJ-26 Space for Storage (Rev. 05/11)

<http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj26.pdf>

#### CIGARETTE TAX

New Jersey Division of Taxation Minimum Legal Prices on Cigarettes as of June 13, 2011.

[http://www.state.nj.us/treasury/taxation/pdf/other\\_forms/mlpcig.pdf](http://www.state.nj.us/treasury/taxation/pdf/other_forms/mlpcig.pdf)

#### GROSS INCOME TAX

Frequently Asked Questions:

How Do I Amend a New Jersey Personal Income Tax Return That I Already Filed?

<http://www.state.nj.us/treasury/taxation/questions/amendnj1040.shtml>

Am I Required to Make Estimated Tax Payments to New Jersey?

<http://www.state.nj.us/treasury/taxation/questions/estpaynj.shtml>

How Do I Request A Deferred (Installment) Payment Plan?

<http://www.state.nj.us/treasury/taxation/questions/defernjpay.shtml>

## LOCAL PROPERTY TAX

Statistical Data: Revised Equalization Tables for the following counties:

Burlington, Bergen, Camden, Cumberland, Cape May, Essex, Mercer, Hunterdon, Ocean, Passaic.

[http://www.state.nj.us/treasury/taxation/lpt/county\\_equalized.shtml](http://www.state.nj.us/treasury/taxation/lpt/county_equalized.shtml)

New Jersey Property Tax List Search of assessment records.

[http://www.state.nj.us/treasury/taxation/lpt/Tax\\_List\\_Search\\_Public\\_Webpage.shtml](http://www.state.nj.us/treasury/taxation/lpt/Tax_List_Search_Public_Webpage.shtml)

## MOTOR FUEL TAX

Notice to New Jersey motor fuel taxpayers regarding electronic funds transfer (EFT)

[http://www.state.nj.us/treasury/taxation/eft\\_notice.shtml](http://www.state.nj.us/treasury/taxation/eft_notice.shtml)

## PROPERTY TAX RELIEF PROGRAMS

2010 Homestead Benefit (Rebate) Program: Applications mailed.

<http://www.state.nj.us/treasury/taxation/2009homesteadinfo.shtml>

2010 Property Tax Reimbursement Information (Senior Freeze): Filing deadline extended to October 31, 2011.

<http://www.state.nj.us/treasury/taxation/propfrez.shtml>

## PUBLIC AUCTIONS

Listings for current Division of Taxation Public Auctions:

<http://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/treas/taxation/contactus\\_tyttaxa.shtml](https://www.state.nj.us/treas/taxation/contactus_tyttaxa.shtml) to send an e-mail.

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