

What is TaxTalk?

TaxTalk provides recorded information on many New Jersey tax topics. Through TaxTalk, you will have the opportunity after certain topics, to request a form or publication pertaining to that topic.

TaxTalk is available 24 hours a day, 7 days a week. Select the 3 digit topic number you want to hear. Then call our Automated Tax Information System from a touch-tone phone at 1-800-323-4400 within New Jersey, New York, Pennsylvania, Delaware and Maryland or 1-609-826-4400 anywhere. We recommend that you have paper and pencil available to take notes.

Topic

No. Subject

New Jersey Income Tax Information for Individuals

Helpful Information on Filing Your New Jersey Income Tax return

- 100 Who Must File
- 102 How and When to File an Extension
- 103 Military Extensions
- 104 How and When to Amend
- 106 Penalties, Interest and Collection Fees
- 108 Who is Required to Make Estimated Tax Payments
- 110 Interest on Underpayment of Estimated Tax Payments
- 112 Pennsylvania Residents working in New Jersey/New Jersey Residents working in Pennsylvania
- 114 Non-Residents
- 115 Non-Residents: Estimated Tax on Income from the Sale or Transfer of New Jersey Real Estate
- 116 Mailing Your Return with Refunds or No Tax Due
- 118 Mailing Your Return with Tax Due
- 120 How to Pay

Completing Your New Jersey Income Tax Return

- 121 Social Security Number
- 122 Filing Status
- 123 Civil Union Partners
- 124 Part Year Residents
- 126 Military Personnel
- 128 Deceased Taxpayers
- 130 Personal Exemptions
- 131 Domestic Partnerships
- 132 Dependent Exemptions
- 133 Dependents Attending Colleges
- 134 New Jersey Earned Income Tax Credit
- 135 Property Tax Deduction or Credit
- 136 Deductions
- 138 Reporting Wages
- 140 Non-Taxable Income
- 142 Reporting Capital Gain Income
- 144 Reporting a Gain from the Sale of a Principal Residence
- 146 Reporting Business Income
- 147 Use Tax Due on Out-of-State Purchases
- 148 Withholdings and Payments
- 150 Claiming Credit for Income or Wage Tax Paid to Another Jurisdiction
- 152 Claiming Excess Unemployment and Disability

Pensions and IRA Information

- 154 Pension Income
- 156 Pension Exclusion
- 157 Employer Post-Retirement Contributions to Section 403 (b) Plan
- 158 IRA Distributions
- 160 Establishing your Roth IRA
- 162 Qualified Distributions from a Roth IRA
- 164 Nonqualified Distributions from a Roth IRA

New Jersey Property Tax Relief Programs

Homestead Rebate

- 228 General Information on the Homestead Rebate for Homeowners
- 229 General Information on the Homestead Rebate for Tenants
- 230 Amending the Homestead or FAIR Rebate Application for Tenants
- 231 Homestead Rebate Amounts

Senior Freeze/Property Tax Reimbursement

- 216 General Information on the Senior Freeze/Property Tax Reimbursement
- 218 Eligibility Requirements
- 220 How to Apply for a Senior Freeze/Property Tax Reimbursement

Property Tax Deduction or Credit

- 224 General Information on the Property Tax Deduction or Credit

Paperless Filing Programs

New Jersey WebFile

- 300 NJ WebFile

New Jersey E-File

- 304 NJ E-File

New Jersey Tax and Fee Information for Businesses

Business Registration

- 400 Starting a Business in New Jersey
- 401 How to File Taxes and Fees by Phone or Online
- 402 Small Business Workshops
- 404 Electing S-Corporation Status
- 406 Businesses Operating in Both New York and New Jersey
- 408 Alcoholic Beverages Retail Licenses
- 410 Ending Your Tax Registration in New Jersey

Income Tax Withholding Information for Businesses

- 412 Reporting and Remitting New Jersey Income Tax Withheld
- 414 Reconciling Tax Withheld with Form NJ-W-3
- 416 Employee's Withholding Allowance Certificate Forms W-4 and NJ-W-4
- 420 Withholding New Jersey Income Taxes
- 421 Withholding New Jersey Income Taxes for Contractor Services
- 422 Filing Informal Employer's Withholdings of Income Tax Withheld Returns

Sales and Use Tax Information for Businesses

- 423 New Changes in Sales and Use Tax
- 424 General Information for Sales and Use Tax for Businesses
- 426 Use Tax
- 428 Annual Use Tax
- 429 New Jersey Sales and Use Tax EZ File Systems
- 430 Filing Sales and Use Tax Returns
- 432 Filing Informal Sales and Use Tax Returns
- 434 Penalties, Interest and Collection Fees
- 436 Contractors
- 438 Mail Order and Internet Business
- 442 Urban Enterprise Zone

Lease and Rental Information for Businesses

- 444 Lease and Rental Transactions
- 448 Domestic Security Fee

Other Fees and Taxes

- 449 9-1-1 System and Emergency Response Fee
- 451 Cosmetic Medical Procedures Gross Receipts Tax
- 452 Dishonored Check Fee
- 454 Domestic Security Fee
- 455 Fur Clothing Retail Gross Receipts Tax
- 456 Hotel and Motel State Occupancy Fee and Municipal Occupancy Tax
- 458 Litter Control Fee
- 459 Motor Vehicle Tire Fee
- 460 Outdoor Advertising Fee

Corporations and Partnerships

Corporations

- 501 Starting a Corporation
- 502 Filing Responsibilities
- 503 General Information on how to Dissolve, Withdraw or Surrender a Corporation
- 504 Tax Rates and Accounting Periods
- 506 Electing S-Corporation Status

Partnerships

- 508 Partnership Information
- 510 Partnership Filing Requirements
- 511 Prepayment of Partnership Filing Fee

Information for Individuals on Sales and Use Tax and State Fees

General Information on Sales and Use Tax for Individuals

- 600 General Information on Sales and Use Tax for Individuals
- 601 New Changes in Sales and Use Tax

Out-of-State Purchases

- 602 Out-of-State Purchases

Mail Orders and Internet Purchases

- 604 Mail Orders and Internet Purchases

Home Improvements

- 606 Home Improvements

Taxability of Leases and Rentals

- 608 Taxability of Leases and Rentals

Other Fees and Taxes

- 609 9-1-1 System and Emergency Response Fee
- 610 Atlantic City Luxury Tax
- 612 Atlantic City Casino Hotel Parking Fee
- 614 Cape May County Tourism Tax and Assessment
- 615 Cosmetic Medical Procedures Gross Receipts Tax
- 616 Dishonored Check Fee
- 618 Domestic Security Fee
- 619 Fur Clothing Retail Gross Receipts Tax and Fur Clothing Use Tax
- 620 Hotel and Motel State Occupancy Fee and Municipal Occupancy Tax
- 621 Motor Vehicle Tire Fee

Other New Jersey Tax Information

New Jersey Division of Taxation Regional Offices

- 700 Asbury Park Office
- 702 Camden Office
- 704 Fairlawn Office
- 706 Newark Office
- 708 Northfield Office
- 710 Somerville Office
- 712 Trenton Office

Other Ways to Contact the Division

- 714 Other Ways to Contact the Division

Order Forms through New Jersey TaxFax

- 716 Order Forms through NJ TaxFax

Taxpayers Bill of Rights

- 718 Taxpayers Bill of Rights

CATCH Program

- 720 CATCH Program

Inheritance and Estate Tax

- 722 Inheritance and Estate Tax