



Protest and Appeal

If you disagree with this notice, **you have 90 days to:**

- Submit a written protest and request an informal hearing with the Inheritance and Estate Taxes Branch ; or
- File a complaint (with the required fee) with the Tax Court of New Jersey.

Important: The 90-day period begins with the date on the notice. If you do not file a protest or complaint within the 90-day time frame, the determination in this notice will become final.

How to File a Protest with Conference and Appeals: To file a protest and apply for a hearing (conference), or an expedited administrative review, send a written request to the Inheritance and Estate Taxes Branch within 90 days of the date of this notice. Your request must contain the legal and/or factual basis for the protest, and should be addressed to:

Chief, Inheritance and Estate Taxes Branch
NJ Division of Taxation
PO Box 249
50 Barrack Street
Trenton, NJ 08695-0249

NOTE: An appeal to the Tax Court of New Jersey does not necessarily stop the collection of the tax due or its enforcement by entry of a judgment. The Director of the Division of Taxation may require you to furnish security under certain conditions.

How to file a complaint with the Tax Court of New Jersey: You may file an appeal/complaint with the court within 90 days of the date of this notice. To obtain a form and copy of the rules for filing of a complaint, or to file a complaint, write to:

Tax Court of New Jersey
Richard J. Hughes Justice Complex
PO Box 972
Trenton, NJ 08625-0972

If you do not pay your tax liability or request a review within the 90-day period, we will begin collection proceedings.



To be valid, a protest must be made in writing, signed by the estate representative, certified to be true, and contain the following:

- The decedent's name, date of death, Social Security number and county of residence;
- The name, address and telephone number of the estate representative whom the Branch should contact in connection with the protest;
- A copy of the assessment or determination subject to the protest;
- The specific amount of tax, penalty and/or interest under protest;
- A full explanation of the grounds on which the protest is based;
- Specific facts supporting the protest and a summary of the evidence, or documentation to be presented in support of the estate's contention.

All evidence and documentation should be submitted prior to the conference or review.

Corrected Notice of Assessment that reflects a change in the total tax due. The protest and appeal rights listed above apply only to the findings and changes that are covered by this corrected notice. You were previously advised of your protest and appeal rights regarding issues raised in prior assessments. Your time to file an appeal or protest on those issues is **not** extended by this corrected notice.

A Notice of Assessment that only reflects additional interest or the receipt of payment(s). Your protest and appeal rights were on the back of the Notice(s) of Assessment previously sent to you. This notice **does not** constitute a corrected assessment.

Alternative to protesting or appealing an audit assessment (For decedents dying on or after January 1, 1999). If an estate does not timely protest or appeal the audit assessment, it may pay the audit assessment and then file for a refund of the payment. However, the estate must:

- Pay the entire audit assessment, including all penalties and interest, within one year after the time for filing the protest or appeal expires; **and**
- File the refund claim on Form IT-PRC with all supporting documentation within 450 days after the time for filing the protest or appeal expires.

Note: Per **N.J.S.A. 54:49-6(b)**. We may make additional or corrected assessments up to four (4) years after the date the original return is filed, if we discover:



- Material errors;
- Omissions;
- Fraud; or
- Other information that warrants a reassessment.

The time to assess may be extended upon completion of the Consent Fixing Period of Limitation Upon (Assessment of Inheritance Estate) Tax form.

INTEREST CHARGES*

INHERITANCE TAX

Interest accrues at the rate of 10% per annum on any direct tax or portion thereof not paid within eight months of the date of the decedent's death. Interest accrues at the rate of 10% per annum on any contingent tax or portion thereof not paid within two months from the date the contingency occurs. However, if the contingency occurs prior to the expiration of the eight-month period stated above, interest will not be due until after the expiration of the eight-month period.

ESTATE TAX

Interest accrues at the rate of 10% per annum on any New Jersey Estate Tax or portion thereof not paid within nine months of the date of the decedent's death in an estate of a decedent whose date of death was on or after March 1, 1992. Interest accrues at the rate of 6% per annum on any New Jersey Estate Tax or portion thereof not paid within eighteen (18) months of the date of the decedent's death in an estate of a decedent whose date of death was before March 1, 1992.

All applications for the refund of an overpayment of tax must be made in writing within the three-year statutory period in accordance with and in the manner set forth in N.J.S.A. 54:38-3 (Estate Tax) and N.J.S.A. 54:35-10 (Inheritance Tax).

QUESTIONS?

If you have any questions regarding this notice, please call the Division of Taxation's Inheritance and Estate Tax Branch at 609-292-5033 (M-F 8:30 a.m. - 4:30 p.m. EST).

***Note: All payments are applied to interest first.** Interest subsequent to payments is computed on the remaining balance.