



State of New Jersey

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

P. O. Box 247

TRENTON, NEW JERSEY 08695-0247

DECEMBER 31, 2019

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
Acting State Treasurer

SHEILA Y. OLIVER
Lt. Governor

JOHN J. FICARA
Acting Director

Telephone (609) 292-8138 / Facsimile (609) 633-2681

Dear Insurance Premium Taxpayer:

New Jersey's Insurance Premium Tax is collected on premiums written on risks by every insurance company transacting business in the State per N.J.S.A. 54:18A-1. All insurance companies subject to the tax must submit the appropriate completed and duly signed return form with all schedules, attachments, required supporting documentation, and other applicable forms, a copy of its State Business page as filed with the NAIC, and Schedule T, with Total Amount Due State of New Jersey, to the Division of Taxation, post-marked no later than March 1, 2020 to be considered timely filed per N.J.S.A. 54:18A-1(a).

A duplicate return with all schedules and attachments etc. must also be filed with The Department of Banking and Insurance at the address indicated on the return. **DO NOT** remit the Division of Taxation payment to the Department of Banking and Insurance. It will not be applied against your tax liability.

Carefully read and follow the **GENERAL FILING INSTRUCTIONS** included with the return. Pay special attention to the *****EFT REMITTANCE INSTRUCTIONS***** for the return period ending date to use for making payments. If you have any questions, please contact me.

Important Notes:

- If the EFT \$10,000 threshold for paying by EFT is not met, **please attach the check to the front of the return and include the taxpayers FID/FEIN# in the memo field or lower left corner of the check, to insure the payment is timely applied to the correct taxpayer.**
- **Amended Returns:** All duly executed amended returns are to be sent directly to the Division of Taxation's Special Audit Insurance section at the below address:

State of New Jersey
Division of Taxation
Attn: Ms. Lisa D. McCoy
Special Audit -Insurance
50 Barrack St. 5th Floor
P.O. Box 247
Trenton NJ 08695-0247

Note: If delivering tax forms by Courier Services (UPS, FedEx, DHL etc.) use the street address and not the P.O. Box.

Duplicate amended returns for the Department of Banking and Insurance are to be sent to the address on the front of the return.

- **DO NOT include or attach the Ocean Marine Tax Report** with the New Jersey Insurance Premium Tax return due March 1st. It must be filed separately or it will not be processed.
- **DO NOT** attach copies of the instructions with the return, except if a page contains schedules or calculations pertinent to the filing. The instructions are to help the taxpayer complete the return.

If you have any questions, feel free to contact me.

Your cooperation is greatly appreciated.

Thank you,

New Jersey Division of Taxation
Special Audit Unit-Insurance
(609) 292-8138
Lisa.Mccoy@treas.nj.gov