



# Instructions

## Section One – Taxpayer Information

Provide the following information:

Lines 1a–b... Taxpayer name and trade name.

Lines 2a–d... Taxpayer's mailing address. All correspondence related to this claim will be mailed to this address.

Line 3..... The federal identification number or Social Security number of the business/individual filing this claim.

Line 4..... If the claim is for a refund of Corporation Business Tax and the claimant was a member of a combined group for the period the refund is being claimed, enter the NU number of the combined group.

Line 5..... Complete this line if the address on your tax return is different than the mailing address on line 2.

Line 6..... Indicate the applicable tax type. Submit a separate claim form for each tax type. (**Exception:** One claim form can be submitted to claim refunds of the 90-day permanent resident exemption.) If the tax is reported on an annual basis, complete a separate claim for each tax year.

Line 7..... Enter the period covered by the claim.

Line 8..... If applicable, enter the date the tax was paid to the seller.

Line 9..... Enter the amount of the refund requested. This line must be completed.

## Section Two – Explanation of Claim

The claim must clearly set forth in detail each ground upon which the claim is based. Please provide sufficient documentation to support the exact basis of the refund request. Documentation includes such items as pertinent calculations, copies of all invoices or receipts, exemption certificates, and proof of tax paid. If possible, provide an electronic version (such as Excel) of any spreadsheets submitted. Claims with 25 or more separate transactions **must** be filed on a spreadsheet. For detailed guidance on the specific documentation required, see [N.J.A.C. 18:2-5.8](#).

## Section Three – Signatures and Appointment of Taxpayer Representative

When a claim is executed by an agent on behalf of the taxpayer, a signed Appointment of Taxpayer Representative form ([M-5008-R](#)) must accompany the claim.

If the taxpayer is a corporation, the claim must be signed by the officer having the authority to sign for the corporation. In the case of a partnership, either partner can sign.

For correspondence purposes, please provide a phone number and email address.

## Phase 1 Business Taxes

The Division of Taxation is in the process of converting to a new system called the New Jersey Tax Portal, which will be used to file returns, make payments, and request refunds. This conversion will be implemented in phases. Any refund requests for the following "Phase 1" business taxes must be made online through the New Jersey Tax Portal at [taxportal.nj.gov](http://taxportal.nj.gov). For further assistance on how to apply for a refund through the Portal, select the [Help and Tutorials](#) tab on the [Homepage](#).

All refund requests for the Phase 1 taxes listed below **must be** filed through the Portal. **DO NOT** mail this form to request a refund for any of the Phase 1 taxes.

Type of Tax	
Atlantic City Casino Taxes and Fees	Meadowlands Regional Hotel Use Assessment
Atlantic City Luxury Tax	Motor vehicle Tire Fee
Atlantic City Tourism Promotion Fee	Prearranged Ride Surcharge
Cape May County Tourism Sales	Salem County Sales Reduced Rate
Casual Sales	Sales and Use Tax
Domestic Security Fee	Sports and Entertainment Facility – Millville
Hotel/Motel Occupancy Fee/Municipal Occupancy	Streamlined Sales Tax
Litter Control Fee	Urban Enterprise Zone

## Where to Mail Form A-3730

Type of Tax	Mail to:
911 System and Emergency Response Fee Nursing Home Provider Assessment	NJ Division of Taxation Sales Tax Refund Section PO Box 289 Trenton, NJ 08695-0289
Alcoholic Beverage Tax Cigarette Tax Tobacco and Vapor Products Tax	NJ Division of Taxation Excise Tax Branch PO Box 187 Trenton, NJ 08695-0187
Spill Compensation and Control Tax	NJ Division of Taxation Excise Tax Branch PO Box 189 Trenton, NJ 08695-0189
Corporation Business Tax Pass-Through Business Alternative Income Tax <b>Only</b> for tax-exempt corporate members (other than IRC 501(c)(3) entities and retirement plans) of a pass-through entity that elected to pay the Pass-Through Business Alternative Income Tax and corporate pass-through entities that did not make an election, but made a Pass-Through Business Alternative Income Tax payment.	NJ Division of Taxation CBT Refund Section PO Box 259 Trenton, NJ 08695-0259
All Other Business Taxes Pass-Through Business Alternative Income Tax <b>Only</b> for IRC 501(c)(3) entities and retirement plans that are exempt corporate members of a pass-through entity that elected to pay the Pass-Through Business Alternative Income Tax and noncorporate pass-through entities that did not make an election, but made a Pass-Through Business Alternative Income Tax payment.	NJ Division of Taxation Taxpayer Accounting Branch PO Box 266 Trenton, NJ 08695-0266

**Do not** use this form to claim a refund of individual Gross Income Tax. See Form NJ-1040X (resident) or the instructions for Forms [NJ-1040NR](#) (nonresident) or [NJ-1041](#) (fiduciary) if you need to amend a previously filed New Jersey Income Tax return.