

DIVISION ANNOUNCES CONFERENCES AND APPEALS BRANCH INITIATIVE
(Posted 3/10/10)

In an effort to address the backlog of cases awaiting an administrative hearing pursuant to N.J.S.A. 54:49-18, the Division is in the process of reallocating resources in order to increase the number of staff available to hold conferences. The Division's goal is to work with taxpayers and their representatives to resolve protest issues, receive payment, and close pending matters.

In order to accommodate more conferences, it will be necessary to maintain control of the calendar and limit unwarranted delays and postponements. To enhance productivity, all of the relevant documentation supporting the taxpayer's position should be provided to the conferee prior to the date of the conference. The required documentation for a protest is set forth in the Division's regulations. N.J.A.C. 18:32-1.1 et seq. See also the Division's publication "Preparing for your Protest and Conference in New Jersey," available at:

<http://www.state.nj.us/treasury/taxation/pdf/pubs/misc/cab300.pdf>

A taxpayer that is prepared to resolve the protested matter may request consideration for an abatement of penalties, other than the 5% amnesty penalty. These requests must be in writing and must indicate reasonable cause for failure to file any return or pay any tax due, as set forth in N.J.A.C. 18:2-2.7. Abatement requests are conditioned upon payment in full of the tax. N.J.A.C. 18:2-2.7

If a mutually agreeable resolution cannot be reached, a Final Determination will be issued and the taxpayer may then exercise their further appeal rights.

Ensuring that the Branch has updated information for telephone and e-mail contacts for taxpayers and their representatives is important to streamline this process. The Branch can be contacted by phone at 609-588-7175 or by email if the information filed with the protest has changed: Conference.Appeals@treas.state.nj.us