From: NJ Division of Taxation

**Subject:** Monthly Digest – September 24, 2019 **Date:** Tuesday, September 24, 2019 8:38 AM

NJ Tax E-News 9/24/19

The following information has been posted to our website since 8/16/19:

TAX LEGISLATION

Listings of 2019 Legislation <a href="https://www.state.nj.us/treasury/taxation/newlegislation2019.shtml">https://www.state.nj.us/treasury/taxation/newlegislation2019.shtml</a>

**TECHNICAL BULLETINS (TBs)** 

TB-92 Sourcing IRC §951A (GILTI) and IRC §250 (FDII) Replacing TB-85(R) https://www.state.nj.us/treasury/taxation/pdf/pubs/tb/tb92.pdf

**NEW JERSEY TAX GUIDES** 

Motor Vehicle Purchases/Leases https://www.state.nj.us/treasury/taxation/documents/pdf/guides/New-Jersey-Consumer-Automotive-Tax-Guide.pdf

**CORPORATION BUSINESS TAX** 

30-Day Penalty Relief for Corporation <a href="https://www.state.nj.us/treasury/taxation/30day-penalty-relief.shtml">https://www.state.nj.us/treasury/taxation/30day-penalty-relief.shtml</a>

HOMESTEAD BENEFIT PROGRAM

2017 Homestead Benefit Information <a href="https://www.state.nj.us/treasury/taxation/homestead/geninf.shtml">https://www.state.nj.us/treasury/taxation/homestead/geninf.shtml</a>

HOTEL/MOTEL OCCUPANCY FEE AND MUNICIPAL OCCUPANCY TAX

Current Municipal Occupancy Tax List <a href="https://www.state.nj.us/treasury/taxation/pdf/munitaxlist.pdf">https://www.state.nj.us/treasury/taxation/pdf/munitaxlist.pdf</a>

#### LOCAL PROPERTY TAX

Approved Revaluation Firm List <a href="https://www.state.nj.us/treasury/taxation/pdf/lpt/revaluationfirmslist.pdf">https://www.state.nj.us/treasury/taxation/pdf/lpt/revaluationfirmslist.pdf</a>

Approved Courses for Continuing Education <a href="https://www.state.nj.us/treasury/taxation/pdf/lpt/course19.pdf">https://www.state.nj.us/treasury/taxation/pdf/lpt/course19.pdf</a>

Statistical Data: Updated listings under Grantor's Listing <a href="https://www.state.nj.us/treasury/taxation/lpt/statdata.shtml">https://www.state.nj.us/treasury/taxation/lpt/statdata.shtml</a>

#### **MULTIPLE TAXES**

Transient Accommodations Frequently Asked Questions <a href="https://www.state.nj.us/treasury/taxation/transientaccommodationsfag.shtml">https://www.state.nj.us/treasury/taxation/transientaccommodationsfag.shtml</a>

# SALES AND USE TAX

Notice to Foundries and Other Metalworking Businesses https://www.state.nj.us/treasury/taxation/foundriesmetalworking.shtml

# TOBACCO AND VAPOR PRODUCTS TAX

**Licensing Notice** 

https://www.state.nj.us/treasury/taxation/pdf/VaporBusinessTaxLicensingNotice.pdf

Overview

https://www.state.nj.us/treasury/taxation/tobacco\_over.shtml

# SMALL BUSINESS WORKSHOPS

Current schedule

https://www.state.nj.us/treasury/taxation/sbwsched.shtml

# **PUBLIC AUCTIONS**

Listings for current Division of Taxation Public Auctions <a href="https://www.state.nj.us/treasury/taxation/auctions.shtml">https://www.state.nj.us/treasury/taxation/auctions.shtml</a>

#### PLEASE DO NOT REPLY TO THIS MESSAGE.

If you have a question about any of the taxes and programs administered by the Division of Taxation, click on <a href="https://www.state.nj.us/treas/taxation/contactus">https://www.state.nj.us/treas/taxation/contactus</a> tyttaxa.shtml to send an email.

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