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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269

ANDREW P. SIDAMON-ERISTOFF
STATE TREASURER

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Dear Taxpayer:

Tax returns are available on the State's web site at: <http://www.state.nj.us/treasury/taxation/prntins.shtml>. Taxpayers should download the appropriate return with instructions and file the completed return with the Division of Taxation. The returns must be post-marked on or before March 1, 2012 to be considered timely filed as per N.J.S.A. 54:18A-1(a). Any amount due to the State of New Jersey, as indicated on the return, must accompany the return submitted to the **Division of Taxation** in order to be considered timely received. **Do not** send the remittance for the amount due with the copy being sent to the Department of Banking and Insurance.

An original copy of the return along with a copy of the company's New Jersey State business page as filed with the NAIC, must also be filed with the Department of Banking and Insurance at the address indicated on the return.

A taxpayer determining its taxable premiums as provided in N.J.S.A. 54:18A-6, **when completing Section I, must include a separate schedule listing each affiliate and its applicable premiums used in completing column A of Section I.**

Please Note: Agents & Brokers Fees-The Department of Banking and Insurance has reviewed and determined that the conditions giving rise to the inclusion of Agents & Brokers Fees on the EM-Foreign or Alien Companies Other Than Life, Insurance Premium Tax (IPT) return form, no longer apply and beginning as of the January 1, 2011 tax year, line 36 and Schedule C are eliminated from this return.

All credits requested on the return require supporting documentation as proof of payment (i.e. copy of the check or front and back of cancelled check). These documents **MUST** be submitted with the return or the credit will be denied.

Payment of any amount due must be made by electronic funds transfer if the taxpayer had a prior year's tax liability of \$10,000 or more in any one tax. For information on Electronic Funds Transfer, refer to the general filing instructions included in the return.

When filing the Ocean Marine Tax Report along with the Insurance Premium Tax return, **PLEASE** separate them, **DO NOT** staple them together. You may include them in the same envelope.

HELPFUL HINT FOR EFT REMITTANCE: Return Period Ending **MUST** read **111231** ((YY) Year, (MM) Month, (DD) Day) for **ALL** payments associated with the 2011 tax return. This includes any **PREPAYMENT** tax liabilities due with the return on March 1st and on June 1st. The same procedure should be followed for subsequent tax years, after adjusting the return period ending accordingly.

Your assistance in following these instructions, will allow the Division to more efficiently perform its statutory responsibilities under the law.

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Special Audit Unit-Insurance
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