



**NJ-MED-1**  
(09/25)

# New Jersey Division of Taxation Application for Mediation Program

Print or Type The Requested Information

## Taxpayer Information

Taxpayer's Name XX		Taxpayer ID Number/Federal EIN XX	
Mailing Address XX		Country (If not US) XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
City XX	State XXXXXXXXXXXXXXXXXXXX	ZIP Code XXXXXXXXXXXXXXXXXXXX	
Unitary Group Name (if combined group) XX		Unitary ID Number NU XXX	
Contact Person's Name (Taxpayer or Managerial Member) XX		Phone Number XXXXXXXXXXXXXXXXXXXX	Email Address XX

**Representative Information (if applicable)** If there is a named representative(s), you must include a copy of Form M-5008.

Name of Taxpayer's Representative XX	Representative ID Number XX
Mailing Address (Street, City, State) XX	
Phone Number XX	Email Address XX

## Affiliated Taxpayers

<input type="checkbox"/> Check the box if there are affiliated taxpayers to be considered for the Mediation Program. Attach a list of each taxpayer's name and identification number.
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**Tax Controversy** You must attach a rider detailing the facts and issues in dispute. Check box to confirm that rider is attached. ☐

Tax Type <input type="checkbox"/> Sales and Use Tax <input type="checkbox"/> Corporation Business Tax	Amount of Controversy (do not inc. penalties and/or interest) XX
Years(s) and Period(s) XX	Amount of Penalties and Interest, if applicable XX

## Audit Information

Auditor's Name XX	Audit Manager XX
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## Signatures

Taxpayer's Signature XX	Date XX
Representative's Signature, if applicable XX	Date XX

## Eligibility and Criteria for Mediation

Any Sales and Use or Corporation Business Tax audit case in which there is a tax controversy of \$5,000 or more may be considered. Note: The \$5,000 threshold is only in reference to the controversy and does not include penalties and/or interest.

Taxpayers must notify the auditor of their intention to seek mediation during the post audit conference. Form NJ-MED-1 must be initiated before the issuance of the Final Notice of Audit Determination.

Both the taxpayer and the New Jersey Division of Taxation (Taxation) must agree to participate in the mediation.

In order for mediation to be successful, both the taxpayer and Taxation must view the issues as amenable to compromise.

Both the taxpayer and Taxation must be willing to mediate with a genuine intention to resolve the dispute.

Taxation may, in its discretion, determine that mediation would not be appropriate for specific cases.