



New Jersey Division of Taxation Mediation Agreement

This Mediation Agreement is entered into by the undersigned parties participating in the New Jersey Division of Taxation's Pilot Mediation Program. The purpose of this Agreement is to ensure a confidential, neutral, and transparent mediation process.

In accordance with the principles of mediation recognized by the courts of New Jersey, mediation participants agree to comply with the following:

1. The parties agree that mediation communications are confidential under N.J.S.A. 2A:23C-8 and privileged under N.J.S.A. 2A:23C-4 and New Jersey Rule of Evidence 408;
2. The parties agree that any statements offered during mediation may not be used in subsequent proceedings to prove the validity or invalidity of a claim consistent with New Jersey Rule of Evidence 408;
3. The parties understand that neither the mediator nor the mediator's notes and records can be discussed or subpoenaed for any subsequent legal or administrative proceeding;
4. The parties understand the mediator's notes and records cannot be requested under the New Jersey Open Public Records Act (OPRA) (N.J.S.A. 47:1A et seq.);
5. The parties agree that the terms and conditions of the Uniform Mediation Act are wholly applicable to the mediation participants for purposes of this mediation proceeding, including but not limited to, all confidentiality and non-disclosure provisions;
6. The parties commit to mediate with a genuine intention to resolve the dispute;
7. The parties understand that participants in mediation must have authority to settle the tax matters with finality;
8. The parties agree that participation in mediation is wholly voluntary and that any party, including the mediator, can terminate mediation at any time;
9. The parties agree that the content of the mediation discussion cannot be disclosed to any subsequently assigned judge or administrative officer;
10. The parties acknowledge and accept that the mediator assigned to this proceeding is an employee of the New Jersey Division of Taxation. The mediator's connection to the Division of Taxation has been fully disclosed and is understood by the mediation participants;
11. The parties understand that the mediator shall act as a neutral and make no decision about the outcome of the mediation;
12. The parties acknowledge and accept that the mediator assigned to this matter is not providing the participants with legal advice. Mediation participants may seek the advice of independent legal counsel or other professional assistance during the mediation process;
13. Any resolution mutually agreed upon during mediation shall not be binding unless and until it is memorialized in a written agreement signed by all parties. Any such agreement will be reduced to an enforceable closing agreement under N.J.A.C. 18:33-1 et seq.;
14. If an agreement is reached, payment must be made in full at the time the closing agreement is executed; and
15. The parties agree that the results of the mediation will not serve as a precedent for subsequent tax periods for either the taxpayer or the New Jersey Division of Taxation.

Acknowledgment

☐ Petitioner is required to review the Uniform Mediation Act (N.J.S.A. 2A:23C-1 et seq.), and acknowledge having reviewed the statute by initialing the adjacent box.

Signatures

XX

XX / XX / XXXX

Petitioner

Date

XX

XX / XX / XXXX

Petitioner's Authorized Representative, if applicable

Date

XX

XX / XX / XXXX

Auditor

Date

XX

XX / XX / XXXX

Audit Supervisor

Date