Volume 44, Number 4
Winter 2015/2016

New Jersey State Tax news

A Quarterly Newsletter ISSN 1073-6808

inside

Ford M. Scudder Sworn in as Acting State Treasurer

Ford M. Scudder assumed the duties of Acting State Treasurer effective Nov. 9, 2015.

For the past decade, Mr. Scudder worked in the private sector for Laffer Associates, a macroeconomic research firm, serving as Chief Operating Officer there before joining State government.

Mr. Scudder is a holder of the right to use the Chartered Financial Analyst® designation. He also has analyzed and invested in public equities as a senior analyst at Laffer Investments, a global asset manager. In addition, he has experience investing in private equity, serving as an observer or proxy on the boards of directors of a number of privately held companies.

He was born in Princeton, New Jersey, and his family has a long history in the State. He graduated magna cum laude from Princeton University, earning a bachelor's degree in economics while also receiving certificates in finance and political economy. He earned his M.B.A. from Vanderbilt University's Owen Graduate School of Management. Mr. Scudder serves as a member of the national Annual Giving Committee at Princeton University.

Mr. Scudder is married to the former Cristina Hession. They have one daughter and reside in Red Bank. ❑

John J. Ficara Sworn in as Acting Director

New Jersey State Treasurer Ford M. Scudder appointed John J. Ficara as the new Acting Director of the Division of Taxation. Mr. Ficara was sworn in as Acting Director on Jan. 4, 2016.

Mr. Ficara has over four decades of experience as a tax professional, including seven years with Ernst & Young. He was previously Director of Tax and Tax Counsel for Columbus McKinnon Corp. and Corporate Tax Counsel for BASF. He also was an Adjunct Professor of Tax in the Fairleigh Dickinson University Graduate Tax program.

A licensed Certified Public Accountant and attorney, Mr. Ficara earned his juris doctor degree from Fordham University School of Law and his Master's in Tax Law from New York University Graduate Law School. Mr. Ficara and his wife Janet live in Mountain Lakes and have two grown children. ❑

Reply to Notices Electronically

The New Jersey Division of Revenue and Enterprise Services (DORES) announced development of a new electronic service. The New Jersey Online Notice Response Service, NJ ONRS (pronounced Honors), enables you to electronically transmit

continued on page 2

reply electronically - from page 1

your reply to a Notice of Adjustment and/or Statement of Account received from the Division of Taxation. The transmission of information and data occurs directly through one of the State's secure servers.

When you respond to a notice using NJ ONRS, you can compose a letter (up to 2,000 characters) directly through the application or you can upload one, as well as all supporting documentation, securely from your home or business computer. Before uploading your confidential information and documents to NJ ONRS, you must convert the material into PDF, JPG, JPEG, PNG or TIFF format. Helpful tips for converting files into one of these formats is provided in the application.

Once your response is successfully transmitted to the State, NJ ONRS immediately issues you a confirmation email. Your letter then goes into our existing Correspondence Tracking System (CTS) to be answered in the order in which it was received.

DORES expects to launch NJ ONRS on or about Feb.15, 2016. Notices will be clearly marked to indicate that you may use NJ ONRS for your reply. Initially, NJ ONRS will be available only for notices and statements that involve Individual Income Tax, the Homestead Benefit Program, the Property Tax Reimbursement Program and certain business taxes. More information on NJ ONRS is available online. ❑

What's New for Tax Year 2015

There have been some important changes affecting the preparation of New Jersey income tax returns and applications for New Jersey's property tax relief programs for 2015. In addition, this year brings several other legislative and administrative changes.

Customer Service Center

- ***Extended Hours on Mondays*** — The Customer Service Center now offers extended hours every Monday on two of their customer service phone lines (609-292-6400 and 609-943-5000). In addition to the normal hours of operation (8:30 a.m. to 4:30 p.m., Monday through Friday, except State holidays), representatives are available on Mondays from 8:30 a.m. until 6:00 p.m. to assist with your tax questions. When State offices are closed on Monday due to a State holiday, the phone lines will remain open until 6:00 p.m. on the following Tuesday.

Income Tax

- ***Earned Income Tax Credit*** — The New Jersey Earned Income Tax Credit (NJEITC) amount increased to 30% of the applicant's federal earned income tax credit for tax year 2015 and after.

- ***Filing Deadline*** — The filing deadline is Monday, April 18, 2016, for calendar year taxpayers, the same day the federal Form 1040 is due. The due date is April 18 instead of April 15 because of the Emancipation Day holiday in the District of Columbia.

- ***Credit for Excess UI/WF/SWF; DI; FLI Withheld*** — For 2015, the maximum employee unemployment insurance/workforce development partnership fund/supplemental workforce fund contribution was $136.00, the maximum employee disability

continued on page 3

New Jersey State Tax
news

published quarterly by:

New Jersey Division of Taxation
Taxpayer Services
Technical Information Branch
PO Box 281
Trenton, NJ 08695-0281

The *State Tax News* is published on the Division of Taxation's website.

Subscribe to *NJ Tax E-News* on our website to be notified when new issues become available.

Division of Taxation
Acting Director: John J. Ficara

News Coordinators for This Issue:

Audit	Patricia Riley Courtney Pelikan
Compliance	John Spera Marlene Brodowicz
Criminal Investigation	Rose Tuthill
Conference and Appeals	Patrick Ryan
Legislation	El-Rhonda Williams Alston
Property Admin.	Gloria von Schmidt
Regulatory Services	Maryanna Paolinie

Contributors: Carol Bell, William Bittner, Diane Breyer, N.B. Scott Cummings, Stephen DeLuca, Louis Dipaolo, Jessica Lanna, Jacqueline Efstathiou, Eric Friedmann, Charles Giblin, Russell Glenn, Stephen Innamorato, Donald Krulewicz, MariJane LaMattina, William Makar, Lloyd Martin, Charles McGovern, Michael J. Roach, Charlene Singleton, Andrew Staltari and Bruce Stuck

Staff: Lauren D. Higgins, Terry A. McWilliams and Sara E. Murphey.

Editor: Colleen McAllister

what's new - from page 2

insurance contribution was $80.00, and the maximum employee family leave insurance contribution was $28.80. If you had two or more employers, you may have contributed more than the maximum amount(s). You must complete Form NJ-2450 to claim credit on your New Jersey tax return for the excess withheld.

- ***Credit for Taxes Paid to Other Jurisdictions*** — The Philadelphia nonresident wage tax rate for 2015 was 3.4915% (.034915) from Jan. 1 to June 30, 2015, and 3.4828% (.034828) from July 1 to Dec. 31, 2015.

- ***Alternative Business Calculation Adjustment*** — If you have losses in certain business-related categories of income, you may be able to use those losses to calculate an adjustment to your taxable income. In addition, you can carry forward unused losses in those categories for 20 years to calculate future adjustments. For tax year 2015, the percentage used to calculate the Alternative Business Calculation Adjustment on Schedule NJ-BUS-2 is 40%, up from 30% in 2014. The percentage is being phased in over a five-year period and will reach a maximum of 50% for tax year 2016 and after.

- ***Designated Contributions*** — Six new funds have been added to the list of organizations to which you can contribute on the New Jersey tax return. To donate to the new funds, you must specify the "code number" at the "Other Designated Contribution" line. The new funds that have been added for 2015 are: Homeless Veterans Grant Fund (16), The Leukemia & Lymphoma Society – New Jersey Fund (17), Northern New Jersey Veterans Memorial Cemetery Development Fund (18), New Jersey Farm to School and School Garden Fund (19), Local Library Support Fund (20) and ALS Association Support Fund (21).

Interest 6.25%

The interest rate assessed on amounts due for the period Jan. 1, 2016 – Dec. 1, 2016, will be 6.25%.

The assessed interest rate history is listed below.

Effective Date	Interest Rate
1/1/10	6.25%
1/1/11	6.25%
1/1/12	6.25%
1/1/13	6.25%
1/1/14	6.25%
1/1/15	6.25%
1/1/16	6.25%

Partnerships

- ***New Forms for Partnership Filing*** — The Division of Taxation has developed new returns and payment vouchers for entities required to file partnership returns with New Jersey (see article page 4).

Property Tax Relief Programs

- ***2015 Property Tax Reimbursement (Senior Freeze)*** — The Senior Freeze (Property Tax Reimbursement) Program reimburses eligible senior citizens or disabled persons for property tax increases. Eligible residents must file a 2015 Property Tax Reimbursement Application (Form PTR-1 or PTR-2) by June 1, 2016. The 2015 applications were mailed in mid-February.

  With very few exceptions, all income received during the year, including income that is not required to be reported on Form NJ-1040, must be taken into account to determine eligibility for the property tax reimbursement. For residents applying for reimbursements for tax year 2015, total annual income must be:

  2014: $85,553 or less, and

  2015: $87,007 or less

  The limits apply regardless of marital/civil union status. However, if an applicant's status is married/CU couple, combined income of both spouses/CU partners must be reported.

  NOTE: Eligibility requirements, including income limits, and benefits available under this program are subject to change. Information for 2015 is posted on the Division's website.

- ***Homestead Benefit Program*** — Information about filing for benefits under the Homestead Benefit Program is not yet available. Please continue to check our website as information will be posted as it becomes available.

Corporation Business Tax

E-File Mandate — For tax years beginning on or after Jan. 1, 2016, all Corporation Business Tax (CBT) returns, whether self-prepared or

continued on page 4

what's new - from page 3

prepared by a paid tax practitioner, must be filed electronically, and all payments must be made electronically. A business cannot opt out of this mandate. More information on the **CBT E-File and E-Pay Mandate** is available online. ❑

New Jersey Earned Income Tax Credit

The New Jersey Earned Income Tax Credit (NJEITC) Program, in existence since tax year 2000, provides credits for certain residents who work and have earned income. The credit reduces the amount of New Jersey tax applicants owe or increases their refunds. It may provide a refund even if the applicant has no tax liability to New Jersey.

Most residents who are eligible and file for a federal earned income credit are also eligible for the New Jersey earned income tax credit. To receive the NJEITC, applicants must file a New Jersey resident income tax return. This is true even if they are not otherwise required to file a return.

The amount of the NJEITC is based on the amount of the federal earned income credit. For 2015, the NJEITC increased to 30% of the federal credit. For example, if an applicant's federal earned income credit is $2,000, the amount of the NJEITC will be $600 (federal EIC x 30% = 2015 NJEITC).

More information on the NJEITC is available on the Division of Taxation's **website**. Information on eligibility requirements for the federal earned income credit is available on the **IRS's website**.

If you need help completing your New Jersey income tax return to apply for the NJEITC, call the Division's Customer Service Center at 609-292-6400 or visit a **Regional Office**. Certain taxpayers may also be eligible for free **tax preparation** services. ❑

New Partnership Returns for 2015

For tax years beginning on or after Jan. 1, 2015, the Division has created two new partnership tax returns: Form NJ-1065, Partnership Return – Gross Income Tax and Form NJ-CBT-1065, Partnership Return – Corporation Business Tax.

The New Jersey Gross Income Tax (GIT) Act (N.J.S.A. 54A:8-6) requires entities classified as partnerships for federal income tax purposes having a resident owner or having income derived from

continued on page 5

new partnership returns - from page 4

New Jersey sources to file a Gross Income Tax return, Form NJ-1065. Partnerships with more than two owners and income or loss from New Jersey sources may also be subject to a filing fee. Beginning with tax year 2015, the fee is computed and reported on the new Form NJ-1065.

The Corporation Business Tax (CBT) Act (N.J.S.A. 54:10A-15.11) imposes a tax on certain partnerships that have nonresident owners. Partnerships subject to the provisions of the CBT Act must file the new Form NJ-CBT-1065. These forms have been developed to help distinguish the differences that exist between the requirements of the Gross Income Tax and Corporation Business Tax Acts.

The 2015 Form NJ-1065 remains similar to the Form NJ-1065 for prior years, except that the filing fee is now reported directly on the return. Form PART-100, Partnership Filing Fee and Tax Payment Return, which partnerships previously used to report both the GIT filing fee and the tax for nonresident partners required under the CBT Act, has been eliminated. The filing fee is now remitted with the new Partnership Payment Voucher, Form NJ-1065-V.

If a partnership is also required to compute and report tax for nonresident partners, it must complete and file Form NJ-CBT-1065. If the entity has a balance due, it must remit payment with the new Corporation Business Tax-Partnership Payment Voucher, Form NJ-CBT-V.

Copies of the 2015 partnership forms are available on the Division's website. ❑

Ponzi Scheme Losses

New Jersey and the IRS treat losses resulting from investments in Ponzi schemes differently.

According to IRS Revenue Ruling 2009-9, issued in March 2009, an investor with a loss resulting from an investment in a Ponzi scheme is entitled to claim a theft loss under Internal Revenue Code Section 165 rather than a capital loss. The theft loss is deductible in the year it is discovered.

The New Jersey Gross Income Tax (GIT) Act makes no provision for theft losses. Therefore, a loss from an investment in a Ponzi scheme is not deductible for New Jersey Gross Income Tax purposes.

In *John M. Dalton and Cathy M. Dalton v. Director, Division of Taxation,* Tax Court Docket No. 020540-2010, decided Nov. 10, 2011, the Court ruled that, for New Jersey Gross Income Tax purposes, a net loss in the IRS year of discovery would not be allowed. However, since the income reported to the investor represented phantom income, the investor could file amended returns to remove that income from any previously filed New Jersey income tax returns that were within the statute of limitations.

Judge Menyuk opined, "In its April 15, 2010 notice, the Division asserted that 'taxpayers who invested with Madoff can only claim an investment loss in accordance with N.J.S.A. 54A:5-1(c),' that is, in the category of gross income for net gains or income from the disposition of property. Neither the notice nor the Director's motion papers or its counsel at oral argument explained how property that never existed and that was not actually or constructively received by the plaintiffs can be converted into a loss that must be reported pursuant to N.J.S.A. 54A:5-1c."

"The (Division's) notice, then, is self-contradictory, because it advises taxpayers that they must follow federal procedure for theft losses, even though the GIT Act does not recognize theft losses. Moreover, while (IRS) Rev. Rul. 2009-9 states that the Madoff Ponzi scheme losses are not investment losses, the Director's notice nevertheless directs taxpayers to treat the same losses as investment losses. There is no principled reason why taxpayers should be required to use a federal procedure that relies upon federal tax code concepts that are not recognized by the GIT Act."

"Plaintiffs received no economic gain from the dividend and gains income reported on their 2005, 2006, and 2007 GIT returns. They were nevertheless taxed on it. The court can find no statutory basis for prohibiting them from recovering the tax paid on that phantom income. They derive no GIT benefit from the larger loss resulting from application of Rev. Proc. 2009-20. There is no statutory reason that they should be compelled to utilize that procedure for GIT purposes."

As a result, taxpayers who are victims of Ponzi schemes recognized by the IRS may amend their New Jersey Gross Income Tax returns that are within the three-year statute of limitations to remove the associated income and recover the taxes paid on that phantom income. ❑

OLAD Hosts Summer Interns

Three college students participating in the Governor's Summer Internship Program were assigned to the Division of Taxation's Office of Legislative Analysis and Disclosure (OLAD) in the summer of 2015. Their time with the Division was spent learning about State government, tax policy, auditing, tax legislation and legal implementation of tax laws.

The interns worked on projects with OLAD's Grant and Credit Monitoring Unit and the Disclosure Office. Their work involved various facets of accounting, data sampling and data modeling. They did research for Memoranda of Understanding initiatives, revised information guides for State incentive programs and designed databases to track program data.

The interns also completed short-term assignments with other units within the Division. They spent time with attorneys in the Office of Regulatory Services, who provided insight into how New Jersey's tax laws are implemented. They accompanied auditors to observe field audits. The interns also accompanied the Compliance Boat Patrol to observe compliance reviews of boaters and went along with investigators who were canvassing the docks.

Participating in the Governor's Summer Internship program was mutually beneficial for both the Division and the students. The students gained valuable work experience while bringing their energy and enthusiasm to the Division. ❑

OCI Special Agents Complete Training

On Jan. 18, 2015, Acting Director Dennis Shilling administered the oath of office to four new special agents in the Office of Criminal Investigation: Nelson Avery, John Kuti, Kyle Mullane and Steven Raimondo.

Acting Director Dennis Shilling (right) swears in new OCI special agents (from left) Nelson Avery, Kyle Mullane, Steven Raimondo and John Kuti.

The four special agent recruits were assigned to complete the Basic Course for Investigators, which is designed for New Jersey's nonuniformed law enforcement personnel such as OCI's special agents, county prosecutors, detectives, parole officers and detectives from the Attorney General's Office. The course is mandated by the Police Training Commission.

The Basic Course for Investigators, which runs for nearly 20 weeks, consists of an intense physical and academic regimen. The curriculum includes classroom sessions and physical training in defensive tactics, emergency vehicle operations, firearms, use of force and emergency medical skills. This basic law enforcement training is conducted at the New Jersey Division of Criminal Justice Academy in a state-of-the-art facility at the New Jersey National Guard camp in Sea Girt, New Jersey.

At this Academy session, OCI's special agents received two of the five awards presented for outstanding accomplishment. In a class of 37 graduates, Special Agent John Kuti achieved the highest score in physical training, and Special Agent Steven Raimondo was awarded the Police Training Commission Merit Award. The Merit Award is a classmate-voted award that is based on ethics, character and determination shown during the training cycle.

This is the first time that a swearing-in ceremony was conducted in the presence of friends and family. After the oath of office, retired Supervisory Special Agent Nelson Avery presented his son, Nelson Avery, his special agent badge. OCI Supervising Forensic Auditor Mike Mullane presented his son, Kyle Mullane, his

continued on page 7

OCI training - from page 6

special agent badge. Special Agent in Charge Charles Giblin presented badges to Special Agents Steven Raimondo and John Kuti.

Each of the new Special Agents is assigned to a Senior Special Agent who will act as his Field Training Officer. All four are assigned to the Special Investigations Unit of OCI. ❑

LOCAL PROPERTY TAX

Tax Deductions Certified

The 2015 State Revenue Sharing Act Distribution for senior and disabled persons, surviving spouses/civil union partners and veterans was delivered to the State Treasurer on Sept. 15, 2015.

Under the provisions of R.S. 54A:10-1 et seq., as amended, the Director of the Division of Taxation certified to the State Treasurer in this report the amount of revenue sharing funds due each municipality on Nov. 1, 2015.

The total amount of property tax deductions for senior and disabled persons and surviving spouses/civil union partners for 2015 was $11,932,824. That amount represents a decrease of 6.7% from 2014. The total number of property tax deductions for senior and disabled citizens and surviving spouses/civil union partners for 2015 was 45,620. When compared to tax year 2014, the number of deductions decreased 6%.

For tax year 2015, the amount of veterans' deductions was $52,472,247. That amount represents a decrease of 5.4% from 2014. The total number of veterans' deductions for 2015 was 206,450. When compared to tax year 2014, the number of deductions decreased 5%.

The total amount of property tax deductions and veterans' deductions includes the additional 2% each municipality is reimbursed for administrative costs as required by law. ❑

LOCAL PROPERTY TAX

Tax Assessors' Calendar

Jan. 1–

- Taxing district to file duplicate of tax map approved in the prior year with county clerk or county register of deeds.
- County Tax Board to complete hearings of added and omitted assessment appeals.
- County Tax Administrator to provide copies of Form EA-4 to assessors of municipalities having adopted tax agreement ordinances pursuant to P.L. 1991, c.441.
- Assessor to file one copy of each Farmland Assessment application (Form FA-1) with County Tax Board for tax administrator's review.

Jan. 10 (before)–

- Taxpayer to give assessor notice of depreciation to structure occurring after Oct. 1 and before Jan. 1 for valuation by assessor as of Jan. 1.

Jan. 10–

- Assessor to file assessment list and duplicates with County Tax Board.
- Assessor to file estimated total amount of approved veteran and property tax deductions with County Tax Board.
- Assessor to file copies of Initial and Further Statements with County Tax Board.
- Assessor to file duplicate copy of municipal tax map with County Tax Board.
- Assessor to provide Forms CNC-1 and CNC-2, assessed value of new construction/improvements, local municipal purpose rate and allowable municipal budget cap increase to County Tax Administrator.
- Assessor to file "U.E.Z. Exemption Report" and "Five-Year Limited Exemption Report" with County Tax Board.
- Assessor to file two copies of Form SR-3A with County Tax Board.

Jan. 25–

- Assessor to provide schedule of office hours and appointment availability to County Tax Administrator and post in the municipal building.

Feb. 1 (before)–

- Assessor to notify taxpayer by mail of current assessment and prior year's taxes.

Feb. 1–

- MOD IV Master file sent to Property Administration via appropriate medium.
- Assessor to complete Form EA-4 (part A) for properties subject to tax agreements under P.L. 1991, c.441 and forward to County Tax Administrator.
- County Tax Administrator to furnish assessors' office hours to Director, Division of Taxation.

continued on page 8

assessors' calendar - from page 7

Feb. 1 (after)–

- Assessor or County Tax Board to notify each taxpayer by mail within 30 days of any change to the assessment. Taxpayer has 45 days to file an appeal upon issuance of notice of a change in assessment.

Feb. 10–

- Assessor to file certification of bulk mailing of Notification of Assessment with the County Tax Board within 10 days of completion of mailing. If County Tax Board completes bulk mailing, the County Tax Administrator prepares the certification within 10 days of the date the bulk mailing was completed.

Feb. 15–

- County Tax Administrator to review FA-1 forms for farmland assessment and forward to Property Administration in district order.

March 1–

- County Tax Administrator to submit copy of equalization table to County Tax Board; each assessor; Division of Taxation; Director, Local Government Services in the Department of Community Affairs (two copies); and post a copy at the courthouse.

March 10 (before)–

- County Tax Board to complete equalization table hearings.

March 10–

- Following confirmation of equalization table, County Tax Board to submit copy to each taxing district in the county; Director, Division of Taxation; Tax Court; and Director, Local Government Services in the Department of Community Affairs (two copies).

The complete [Work Calendar] is available on the Division's website.

Monmouth County Demonstration Program

P.L. 2013, c.15, established a Real Property Assessment Demonstration Program, which annually assesses real property using technology driven procedures to keep assessments at or near market values and modifies the assessment calendar so losses due to appeals no longer fall primarily on the municipality. Monmouth County was the first to adopt this program, which began Oct. 1, 2013. The following dates on the assessors' calendar have been revised for municipalities in Monmouth County:

Jan. 10–

- Assessor to file two copies of preliminary Form SR-3A with County Tax Board.

Jan. 15–

- Deadline for taxpayers and taxing districts to file appeals of assessed valuations to County Tax Boards, or 45 days from the date the bulk mailing of notifications of assessment is completed, whichever is later. **Note:** Deadline for appeals of assessed valuations over $1,000,000 to State Tax Court remains April 1 or 45 days from completion of bulk mailing notifications, whichever is later.

Feb. 1–

- Tax appeals are heard Feb., March and April. ❑

Criminal Enforcement

Criminal enforcement over the past several months included:

- On June 30, 2015, New Jersey State Police (NJSP) stopped a vehicle in Elizabeth, New Jersey, and found a total of 613 cartons of contraband cigarettes that were being smuggled from Virginia. Mohamed Mozeb was detained until an Office of Criminal Investigation (OCI) special agent and an OCI investigator met with NJSP personnel, and the evidence was transferred to OCI.

continued on page 9

criminal enforcement - from page 8

Mozeb was charged by OCI with possession of untaxed cigarettes exceeding 100 cartons, failing to maintain records with intent to evade taxes and engaging with an unlicensed dealer with intent to evade taxes. NJSP charged him with transportation of untaxed cigarettes. On Oct. 7, 2015, Mohamed Mozeb was approved for Pretrial Intervention (PTI) by the Union County Prosecutor's Office and was ordered to perform 60 hours of community service as he was a first-time offender with no prior criminal history. The contraband cigarettes were forfeited to the State.

- On July 15, 2015, OCI received a referral from the Hawaii Department of Taxation's Law Enforcement Unit. A joint investigation revealed that a group of individuals based in northern New Jersey was operating a comprehensive, organized tax fraud scheme for the 2012 tax year, and the scheme was still active. The investigation revealed that the individuals operating out of the State of New Jersey managed to defraud the State of Hawaii of more than $275,000. OCI has a Stolen Identity Refund Fraud Task Force that works with the New Jersey State Police's Cyber Crimes Unit to combat online tax refund fraud. The referral from Hawaii provided probable cause to search a tax preparation business and personal residence in northern New Jersey. Hawaii Department of Taxation's law enforcement personnel traveled to New Jersey to participate in the execution of the search warrant. Significant evidence was seized as a result. During the debriefing, the owner of the tax business stated, "People are not selling drugs anymore because of the risk. They file taxes instead." The individuals involved have ties to North Jersey gangs. Some are gang members and have also been identified and charged in narcotics activities. OCI is still reviewing the evidence seized in this case and its connection to other criminal enterprises.

- On Aug. 12, 2015, Kam Wa Chan and his wife, Yuet Kai Wong, were arrested at their residence in Parlin, New Jersey, by OCI and other law enforcement authorities. They were charged with counterfeiting, money laundering and conspiracy at the time of their arrest. Both Kam Wa Chan and Yuet Kai Wong were involved in an international counterfeit watch trafficking ring. More than $15,000,000 in counterfeit watches and watch parts were seized from their residence during the execution of a search warrant. Financial records recovered from their residence are being reviewed to determine if there will be any additional criminal counts filed.

- On Aug. 13, 2015, Gang Gao, Shufen Li and Zusheng Li were arrested by OCI special agents at New Chinese Gourmet in Elizabeth, New Jersey, for possession of 42 cartons of Virginia tax-stamped cigarettes, sales of loose cigarettes ("loosies") and presenting invalid receipts to conceal the criminal activity. OCI seized $12,844 in U.S. currency which is pending forfeiture by the courts. Indictable charges were filed in Union County Superior Court.

- On Aug. 17, 2015, Joe Zheng satisfactorily completed the terms and provisions of the Pretrial Intervention (PTI) program. As a result, there will be no further proceedings in the matter. Joe Ming Zheng was arrested on July 22, 2014, by OCI for trafficking 915 cartons of Virginia tax-stamped cigarettes and sentenced to one year of PTI. PTI is permitted usually for first-time offenders.

- On Aug. 18, 2015, OCI performed an inspection at Al Quds Shop, in Paterson, New Jersey, and seized 15.8 cartons of contraband cigarettes, 269 untaxed cigars and 1 false receipt. Indictable charges were filed against the owner of

continued on page 10

Enforcement Summary Statistics

Fourth Quarter 2015

Following is a summary of enforcement actions for the quarter ending Dec. 31, 2015.

	Number	Amount
• Bank Levies	530	$ 2,425,991
• Certificates of Debt	3,131	42,925,611
• Seizures	110	1,653,717
• Auctions	10	283,697
• Warrants of Satisfaction	5,681	

criminal enforcement - from pg. 9

the business, Nader Awadallah, in Passaic County Superior Court.

- On Aug. 19, 2015, in Logan Township Municipal Court, Sukchain Singh pled guilty to failure to maintain records showing that the tax was paid for tobacco products and was fined a total of $1,158. He was also ordered to pay restitution to the State of New Jersey in the amount of $8,000 for the tobacco products that were seized by OCI special agents at his gas station. On May 13, 2015, agents seized a total of 32,777 cigars and other tobacco products at Singh's gas station in Swedesboro, New Jersey. Singh failed to provide agents with invoices showing that tobacco products tax was paid. Singh's attorney forwarded tobacco invoices to OCI's supervisory special agent for examination. An examination of the records revealed that the invoices accounted for only 5% of the tobacco products seized. This calculation was explained to Singh and his attorney. Singh and his attorney accepted the plea agreement for the fine and restitution.

- On Aug. 25, 2015, Manoj Patharkar was indicted, arrested by OCI special agents and detectives from the New Jersey Division of Criminal Justice and charged with various criminal acts including conspiracy, money laundering, theft by deception, tax evasion and records tampering. A joint investigation revealed schemes to generate cash by adding "phantom employees" to payroll and diverting business income into personal accounts. Mr. Patharkar, a pain management doctor and sole officer of Pain Management Associates of Central Jersey and Prospect Pain Management Associates, has been under investigation since 2011.

- On Sept. 17, 2015, Qadeer Safarzada, t/a Sahill, Inc., entered into a 36-month PTI agreement for failure to provide records showing that tobacco products tax was paid. As a condition of PTI, he was ordered to serve 40 hours of community service. He is also responsible for full restitution. On July 11, 2013, OCI special agents seized a total of 23,305 cigars from Safarzada's wholesale business in Trenton, New Jersey. It was discovered that Safarzada was selling tobacco products to retail customers without collecting and remitting tobacco products tax (TPT). He was also providing hand written receipts to customers and was not collecting the proper business address and contact information. Sahill, Inc. was registered to collect TPT but did not file any returns.

- On Sept. 30, 2015, Geoffrey A. Hammell was indicted by a Mercer County Grand Jury on charges of failure to pay New Jersey personal income tax for years 2009 through 2012, which is a crime of the third degree. Over the four-year period, Mr. Hammell accrued an outstanding tax liability of over $405,000. Criminal charges were filed in the Trenton Municipal Court. The case resulted from the efforts of OCI and the Mercer County Prosecutor's Economic Crime Unit. ❑

Public Auction Information

Announcements of upcoming public auctions of seized property are published on the Division of Taxation's website under **Auction Information**. Select the name of the business from the list for details about that auction.

Other OCI Activities

Over the past several months OCI personnel engaged in various activities which included:

- On Aug. 3, 2015, OCI began implementation of the Info Share case management system for its law enforcement and criminal investigative responsibilities. The application's modules make it possible to better track investigative reports, court results, evidence control and communications with field personnel and to provide real-time measurements of activities.

- On Sept. 9, 2015, OCI's special agent in charge was asked to give a presentation to Deputy U.S. Marshalls from across the United States during a conference at Princeton University. The primary purpose was to expose the U.S. Marshals Service to the concept of involving State revenue law enforcement agencies to help dismantle criminal enterprises groups, particularly gangs, by using financial crime investigations with tax implications.

- On Sept. 26, 2015, two OCI special agents successfully completed the New Jersey Top Gun training conducted by the New Jersey Office of the Attorney General. Top Gun is the most in-demand advanced school for New

continued on page 11

other OCI activities - from page 10

Jersey law enforcement. OCI is unique in having nearly 100% of its special agents complete this highly demanding training.

- On Sept. 26 and Sept. 27, 2015, during the Pope's visit to Philadelphia, which also affected the City of Camden, OCI special agents were assigned to the State Emergency Operations Center (EOC) as part of the Treasury Emergency Response Unit. OCI also coordinated the continuity of operations (COOP) for Division of Taxation personnel assigned to field offices and emergency access into Camden for all Treasury assets. OCI represented Treasury and Taxation in law enforcement and intelligence planning with the Joint Operations Command, which consisted of local, county, State and federal agencies.
- Special agents were assigned to the State EOC in anticipation of Hurricane Joaquin. The detail lasted 2½ days. During the State EOC activation, OCI's special agent in charge, along with the coordinator of the Emergency Response Unit, had the opportunity to brief the State Treasurer during his visit to the EOC.
- On Oct. 19, 2015, OCI's special agent in charge (SAC) gave a new presentation he was asked to create for the New Jersey Attorney General's Advocacy Institute, which offers programs for deputy attorneys general, assistant prosecutors and related law enforcement officers. This session was the Division of Criminal Justice's yearly Public Official Corruption Training. The SAC developed a curriculum to promote joint criminal investigations that use taxation statutes in financial cases where public corruption is identified. ❑

Tax Briefs

Gross Income Tax

Three Questions About Form GIT/REP-3 – The Division has received numerous inquiries regarding the recently revised Form GIT/REP-3, Seller's Residency Certification/Exemption. Below are answers to some of the most common questions:

Q. *When does a seller use the new Box 14 under Seller's Assurances?*

A. Box 14 states that the seller is not receiving net proceeds from the sale. Net proceeds from the sale means the net amount due to the seller on the settlement sheet or closing disclosure form. Thus, Box 14 is for a seller who, at closing, uses all the proceeds from the sale to pay the balance of the mortgage or who has to pay additional money to the bank. In both cases, the seller is not receiving any money as evidenced by the settlement statement or closing disclosure form.

Box 14 may also apply when the seller either cosigned the mortgage for the property being sold or where their interest represented on the deed is residual in nature and the seller is not receiving a share of the consideration for the property. Before the addition of Box 14, if this seller was not eligible for any of the exceptions listed on Form GIT/REP-3 or Form GIT/REP-4A, Waiver of Seller's Filing Requirement of GIT/REP Forms and Payment, the seller would either have to request a waiver or pay the 2% nonresident withholding.

Q. *What is the difference between the "Seller's Percentage of Ownership" and the "Owner's Share of Consideration"?*

A. The Seller's Percentage of Ownership is the seller's share or interest in the property being sold or transferred, expressed as a percentage. The Owner's Share of Consideration is the amount of consideration that the seller will receive based on their percentage of ownership in the property being sold. Generally, the owner's share of consideration is their percentage of ownership multiplied by the total consideration for the sale, but there are situations where that is not the case. For example, a seller may have cosigned the mortgage or is listed on the deed as a cosigner but is not receiving any proceeds from the sale because they are not an owner.

Q. *Can a nonresident seller use Form GIT/REP-3 if one of the boxes on the form applies to them?*

A. Yes, a nonresident seller can use Form GIT/REP-3 as long as they satisfy one of the Seller's Assurances.

Meadowlands Regional Hotel Use Assessment

Permanent Resident Exemption – A taxpayer asked the Division whether the permanent resident tax exemption under the Sales and Use Tax Act applies to the Meadowlands Regional Hotel Use Assessment.

The New Jersey Meadowlands Tax Relief Act (N.J.S.A. 5:10A-82 through 5:10A-85) imposes a Meadowlands Regional Hotel Use Assessment of 3% of the rent charged for the occupancy of every room in hotels located in the Meadowlands District, including hotels located on State-owned land. N.J.S.A.

continued on page 12

tax briefs - from page 11

5:10A-85. Hotels located within the Meadowlands District are required to collect and remit the hotel use assessment on the rent charged for every room occupancy that is subject to the sales tax.

The New Jersey Sales and Use Tax Act provides an exemption from tax for the rent charged for a room occupancy when the room is occupied by a "permanent resident." A permanent resident is any person who occupies a room in a hotel for at least 90 consecutive days. N.J.S.A. 54:32B-2(m). The exemption also applies to the State Occupancy Fee and the Municipal Occupancy Tax.

Since the Meadowlands Regional Hotel Use Assessment is only imposed on rent charged for a room occupancy that is also subject to sales tax, if sales tax is not imposed on the rent charged for a room occupied by a permanent resident, then the assessment is not to be imposed.

Based on the above, a permanent resident is eligible for a refund of the Meadowlands Regional Hotel Use Assessment, sales tax, State Occupancy Fee and Municipal Occupancy Tax (if any) collected prior to becoming a permanent resident. If the hotel operator does not refund the amounts collected, the permanent resident may request a refund directly from the Division by filing a Claim for Refund, Form A-3730.

Partnerships

Disregarded Entity is a Nonresident Partner Subject to Withholding – A taxpayer inquired as to whether the Division treats a New Jersey single-member LLC/disregarded entity whose sole member is a non-New Jersey corporation as a nonresident partner subject to the nonresident partner withholding tax or as a resident partner. The taxpayer also asked whether the LLC/disregarded entity or corporate partner is the partner named on Schedule NJK-1 and what code should be used to identify the partner's residency status and type in the Partners Directory.

The partnership tax relative to nonresident partners is set forth at N.J.S.A. 54:10A-15.11 that states, in part, that:

> A partnership that is not a qualified investment partnership or an investment club and that is not listed on a United States national stock exchange shall, on or before the 15th day of the fourth month succeeding the close of each privilege period, remit a payment of tax. The amount of tax shall be equal to the sum of: all of the share of the entire net income of the partnership for that privilege period of all nonresident noncorporate partners, multiplied by an allocation factor determined, pursuant to section 6 of P.L.1945, c.162 (C.54:10A-6), based on the allocation fractions of the partnership for that privilege period, and multiplied by .0637 plus all of the share of the entire net income of the partnership for that privilege period of all nonresident corporate partners, multiplied by an allocation factor determined, pursuant to section 6 of P.L.1945, c.162 (C.54:10A-6), based on the allocation fractions of the partnership for that privilege period, and multiplied by .09.

The statute then goes on to define nonresident corporate partner as "a partner that is not an individual, an estate or a trust subject to taxation pursuant to the 'New Jersey Gross Income Tax Act,' N.J.S.54A:1-1 et seq., that is not a corporation exempt from tax pursuant to section 3 of P.L. 1945, c.162 (C. 54:10A-3), and that does not maintain a regular place of business in this State other than a statutory office."

The Division responded that residency status is determined based on whether the LLC/disregarded entity has its own regular place of business in New Jersey under N.J.S.A. 54:10A-15.11. The LLC/disregarded entity cannot use the corporate shareholder's regular place of business as its regular place of business. Because it meets the definition of a nonresident corporate partner (i.e., it is not an individual, estate, or trust, is not a corporation exempt from tax under N.J.S.A. 54:10A-3, and does not maintain a regular place of business in New Jersey), a partner that is a disregarded entity is subject to withholding at the applicable rate of 9%.

A New Jersey single-member LLC/disregarded entity whose sole member is a non-New Jersey corporation should name the LLC as the partner on Schedule NJK-1. The taxpayer should enter the code for the LLC/disregarded entity as FC (non-New Jersey corporation) or FCM (non-New Jersey corporation with a regular place of business in New Jersey) in the Partners Directory.

Sales and Use Tax

Gift of a Boat From a Boat Dealer – A New Jersey boat dealer inquired as to whether sales or use tax is due when the dealer gifts a boat from its inventory. Because the dealer originally purchased the boat with a

continued on page 13

tax briefs - from page 12

resale certificate, the dealer did not remit sales or use tax to New Jersey at the time of purchase.

The Division responded that the question being posed actually involves two separate transactions: the first is the withdrawal of the boat from inventory, and the second is the gifting of the boat.

When the dealer removes or withdraws the boat from inventory, a taxable "use" occurs. Use means the exercise of any right or power over tangible personal property by the purchaser and includes, but is not limited to, the receiving, storage, keeping, or retention for any length of time, or withdrawal from storage of such property. N.J.S.A. 54:32B-2(h). Since the dealer paid no tax at the time of purchase, use tax is due when the boat is withdrawn from inventory. N.J.S.A. 54:32B-6. Once the dealer remits the use tax to the Division, the dealer can then gift the boat. The recipient of the gift is not liable for sales or use tax.

As a result of P.L.2015, c.170 (see *In Our Legislature* on page 15), which was signed into law on Dec. 9, 2015, if the dealer removed the boat from inventory on or after Feb. 1, 2016, the use would be eligible for the partial exemption and would be charged tax at the rate of 3.5%. ❑

In Our Courts

Gross Income Tax

Undistributed Trust Income – *Residuary Trust A u/w/o Fred E. Kassner; Michelle Kassner, Trustee v. Director, Division of Taxation, decided May 28, 2015; Appellate Division, Docket No. A-3636-12T1.*

The Residuary Trust (Plaintiff) was created by decedent Fred Kassner's will. The trust owned no assets in New Jersey. The trustee resided in New York where the trust was administered. Plaintiff owned shares in four companies, all of which were New Jersey S corporations. On its 2006 New Jersey Gross Income Tax return, the trust reported and paid tax on its net pro rata share of the S corporations' income, but it did not pay tax on income that was allocated to other states. In 2009, the Division issued an assessment against the trust for tax year 2006 on the undistributed trust income, on the basis that the undistributed trust income was taxable in New Jersey, because the trust owned assets located in the State.

The Tax Court held that New Jersey cannot tax a trust's undistributed non-New Jersey income if the trustee, assets and beneficiaries are all located outside New Jersey because the trust lacks minimum contacts with the State. The Court also concluded that the owner of stock in an S corporation does not own the underlying assets of the corporation. Thus, even though Plaintiff owned shares of S corporations located in this State, Plaintiff did not own assets in New Jersey.

In the Winter 1999 (Vol. 28, No. 4) issue of the *State Tax News*, the Division advised taxpayers that undistributed trust income would not be taxable in New Jersey if the trustee was not a New Jersey resident and all of the trust assets and beneficiaries were located outside of the State. The Division modified that position in 2011 to indicate that tax would be imposed on retained income or undistributed income if the trust has any income from New Jersey sources. However, the Tax Court held that imposing tax on Plaintiff's 2006 income based on guidance not published until 2011 violates the square corners doctrine.

The Appellate Division affirmed the Tax Court's decision.

Local Property Tax

Property Tax Exemption – *AHS Hospital Corp., d/b/a Morristown Memorial Hospital, v. Town of Morristown,* decided June 25, 2015, 28 N.J. Tax 456 (Tax 2015).

At issue was whether modern hospitals still meet the nonprofit criterion for property tax exemption. This was the first time a nonprofit hospital's entire property tax exemption had been challenged before the Tax Court of New Jersey.

N.J.S.A. 54:4-3.6 provides for a property tax exemption for property "used in the work of associations and corporations organized exclusively for hospital purposes" as long as such property and "the associations, corporations or institutions using and occupying them…are not conducted for profit." Under the statute, any area leased to a profit-making enterprise or otherwise used for any other nonexempt purpose is not entitled to the exemption.

The Court ruled that Morristown Memorial satisfied two prongs of the three-part exemption test. It was owned by an entity organized exclusively for a tax-exempt purpose, and nearly all of its facilities were actually used for hospital purposes. However, it failed the third prong: the profit test.

The Court upheld the County Tax Board's denial of a property tax exemption on all but a few areas of

continued on page 14

in our courts - from page 13

Morristown Memorial Hospital's facilities for tax years 2006, 2007 and 2008. The auditorium, fitness center and visitors' parking garage remained exempt.

Judge Bianco also addressed the portions of the hospital used by Aramark Healthcare Support Services, which provided food and linens. These areas were not exempt from property taxes since the company's contract provided for it to receive bonuses based on cost savings. In addition, the gift shop did not meet the use test since it was not used to perform a core hospital purpose. It served only as a convenience for hospital visitors.

Judge Bianco's 91-page opinion provided an extensive look into the history and evolution of American hospitals dating back to the mid-18th century. He noted that historically, American hospitals have been exempt from property taxes, and other taxes, based upon their origins intricately founded in religious and charitable traditions.

The Judge determined that nonprofit hospitals today bear little, if any, resemblance to hospitals in the 18th, 19th and early 20th centuries. He found no support for the contention that contemporary nonprofit hospitals operate today as they did in 1913 at the time New Jersey first adopted a specific tax exemption for all buildings actually used for hospital purposes.

Judge Bianco wrote:

> …commingling of effort and activities with for-profit entities was significant, and a substantial benefit was conferred upon for-profit entities as a result… (B)y entangling its activities and operations with those of for-profit entities, the Hospital allowed its property to be used for profit…

He concluded:

> Today's non-profit hospitals have evolved into labyrinthine corporate structures, intertwined with both *non-profit* and *for-profit* subsidiaries and unaffiliated corporate entities…If the property tax exemption for modern nonprofit hospitals is to exist at all in New Jersey going forward, then it is a function of the Legislature and not the courts to promulgate what the terms and conditions will be…

Morristown Memorial Hospital and the Town of Morristown resolved the matter without filing further appeal by negotiating a settlement agreement. The hospital's real property total tax assessment had been set at $63,596,200, and the hospital could have been responsible for back taxes in the amount of approximately $2.5 to $3 million per year. Under the agreement, the hospital was given a taxable value of $40 million for 24% of its property, with an annual tax payment of $1.05 million per year from 2016 through 2025. In addition, $5.5 million in penalties and interest will be paid in annual installments of $550,000 over that period. The penalties and interest will be adjusted so that the hospital makes an annual payment of $1.6 million each year.

Hospital industry representatives and legislators are discussing ways that nonprofit hospitals might make property tax payments, such as P.I.L.O.T. (Payments-in-Lieu-of-Tax) payments, to municipalities. They are looking for a solution that can satisfy both local governments and hospitals.

An analysis by Moody's Financial Services revealed that the *Morristown* opinion could have a positive effect on the bond ratings of municipalities that pursue hospital property taxes. On the other hand, the ruling is credit negative for nonprofit hospitals and other nonprofit organizations in New Jersey if their property tax exempt status is revoked. Since corporate structures are not unique to the healthcare field, other nonprofit organizations may have their property tax exemptions reexamined.

Senate Bill S-3299, introduced Dec. 7, 2015, offers a possible legislative remedy. The bill maintains a property tax exemption for certain nonprofit hospitals with on-site for-profit medical providers, requires these hospitals to pay community service contributions to host municipalities and establishes the Nonprofit Hospital Community Service Contribution Study Commission.

Sales and Use Tax

Purchased Parts Assembled and Shipped Out of State – *J&J Snack Food Sales Corp. v. Director, Division of Taxation*, decided Oct. 16, 2015, Appellate Division Motion for Reconsideration No. M-000780-15; decided Sept. 18, 2015, Appellate Division Docket No. A-2609-13T2; decided Dec. 31, 2013, Tax Court Docket No. 004986-2012.

Plaintiff (J&J) manufactures soft pretzels and distributes them both frozen and unfrozen to food service providers (Providers). Plaintiff developed the Model 2000 pretzel warmer (Warmer), which was designed to thaw frozen pretzels, warm them and keep them warm. Plaintiff

continued on page 15

in our courts - from page 14

loans the Warmers to those Providers who purchase a required volume of pretzels. Providers who purchase below that threshold must purchase the Warmer from Plaintiff. The Warmers are made as needed, so Plaintiff does not maintain an inventory and reflects the cost for parts and labor as a marketing expense rather than costs of goods sold. Plaintiff paid use tax on the Warmers it sold or loaned to its New Jersey customers, but did not pay tax on the parts purchased for the Warmers and received in New Jersey. The Division of Taxation issued an assessment for use tax on all the Warmer parts, even if the assembled Warmers were shipped out of the State. Plaintiff protested the assessment, lost and then appealed the Final Determination to the Tax Court. The Division filed for summary judgment, which the Tax Court granted, upholding the assessment. Plaintiff appealed.

On appeal Plaintiff argued that the Warmer parts were purchased for resale and, therefore, it was error for the Tax Court to presume that the Warmer parts purchases were a retail sale pursuant to N.J.S.A. 54:32B-6(A). The Appellate Division declined to consider this argument because Plaintiff did not raise it in Tax Court.

Plaintiff then argued that it detrimentally relied upon the 1992 audit of its predecessor wherein the Division concluded that sales or use tax was only due on marketing and promotional equipment delivered to New Jersey customers for use in New Jersey. The Appellate Division found that Plaintiff's reliance was credible but did not rise to the required level for estoppel, nor were the facts enough to invoke laches. The Appellate Division affirmed the Tax Court decision, concluding that the "Tax Court correctly held that the audit failed to provide the extraordinary or extreme circumstances which outweigh the strong public and governmental interest in the collection of the tax imposed by the Legislature."

Plaintiff subsequently filed a motion for reconsideration, which the Appellate Division denied without comment. ❑

In Our Legislature

Motor Fuel Tax

Motor Fuel Sales During a State of Energy Emergency — P.L. 2015, c.113, signed into law on Oct. 1, 2015, and effective immediately, applies to sales of certain motor fuel during a state of energy emergency, as declared by the governor. During a state of energy emergency, a retail motor fuel dealer that exhausts its supply of lowest grade motor fuel may sell any remaining supply of higher grade motor fuel at the same price as the lowest grade motor fuel.

Sales and Use Tax

Boat and Other Vessel Partial Sales and Use Tax Exemption/Cap — P.L. 2015, c.170, signed into law on Dec. 9, 2015, amends the Sales and Use Tax Act to provide a 50 percent Sales and Use Tax exemption on the sale, lease or rental of new and used boats and other vessels; and caps the amount of Sales and Use Tax imposed at $20,000. In addition, residents who purchase boats outside of New Jersey may use the boat in this State for 30 days before incurring a use tax obligation. The law is effective immediately, and the exemption and cap apply to sales and uses on or after Feb. 1, 2016. The grace period for the imposition of use tax applies to uses on or after Jan. 1, 2016. ❑

Tax Calendar

The following three calendars provide listings of filing and payment dates for tax year 2015 (Jan. 1, 2015 – Dec. 31, 2015) and tax year 2016 (Jan. 1, 2016 – Dec. 31, 2016) for businesses and individuals:

- **Chronological List of Filing Deadlines** — This calendar is for use by both businesses and individuals. If you are responsible for a return that is not in this calendar, please refer to the instructions that accompanied the return, or contact the Customer Service Center at 609-292-6400 for the appropriate filing deadline.

  2015 2016

- **Alphabetical Summary of Due Dates by Tax Type**

  2015 2016

- **Payment Dates for Weekly Payers** — An employer or other withholder of New Jersey Gross Income Tax is a "weekly payer" if the amount of tax it withheld during the previous tax year was $10,000 or more.

  2015 2016 ❑

important phone numbers

Customer Service Ctr....609-292-6400
Automated Tax Info ...1-800-323-4400
....609-826-4400
Homestead Benefit Hotline
for Homeowners.....1-888-238-1233
Property Tax Reimbursement
Hotline....................1-800-882-6597
Earned Income Tax Credit
Information..............609-292-6400
Business Paperless Telefiling
System 609-341-4800
Alcoholic Bev. Tax 609-633-7068
Corp. Liens, Mergers, Withdrawals
& Dissolutions..........609-292-5323
Director's Office 609-292-6400
Inheritance Tax.............609-292-5033
Local Property Tax........609-292-7974
Motor Fuels Tax
Refunds 609-633-8870
Public Utility Tax...........609-633-2634