

What is TaxTalk?

TaxTalk provides recorded information on many New Jersey tax topics.

TaxTalk is available 24 hours a day, 7 days a week. Select the 3 digit topic number you want to hear. Then call our Automated Tax Information System from a touch-tone phone at 1-800-323-4400 within New Jersey, New York, Pennsylvania, Delaware and Maryland or 1-609-826-4400 anywhere. We recommend that you have paper and pencil available to take notes.

Topic

No. Subject

New Jersey Income Tax Information for Individuals

Helpful Information on Filing Your New Jersey Income Tax Return

- 100 Who Must File
- 101 Military Personnel Resident Defined & Income Tax Filing Requirements
- 102 Military Personnel Nonresident Defined & Income Tax Filing Requirements
- 103 How and When to File an Extension
- 104 Military Extensions
- 105 How and When to Amend
- 106 Penalties, Interest and Collection Fees
- 108 Who is Required to Make Estimated Tax Payments
- 110 Interest on Underpayment of Estimated Tax Payments
- 112 Pennsylvania Residents working in New Jersey/New Jersey Residents working in Pennsylvania
- 114 Non-Residents
- 115 Non-Residents Selling Real Property in New Jersey- Estimated Tax Payment Requirements
- 116 Mailing Your Return with Refunds or No Tax Due
- 118 Mailing Your Return with Payments Due
- 119 Mailing Your Property Tax Credit Applications ONLY (Without NJ-1040 Tax Returns)
- 120 How to Pay

Completing Your New Jersey Income Tax Return

- 121 Social Security Number
- 122 Filing Status
- 123 Civil Union Partners
- 124 Part Year Residents
- 128 Deceased Taxpayers
- 130 Personal Exemptions
- 131 Domestic Partnership Exemptions
- 132 Dependent Exemptions
- 133 Dependents Attending Colleges Exemptions
- 134 New Jersey Earned Income Tax Credit
- 135 Property Tax Deduction or Credit
- 136 Deductions
- 138 Reporting Wages
- 140 Non-Taxable Income
- 142 Reporting Capital Gain Income
- 143 Reporting a Gain from the Sale of a Principal Residence
- 144 Reporting Net Profits from Your Business
- 145 Reporting Distributive Share of Partnership Income
- 146 Reporting Net Pro Rata Share of S Corporation Income
- 147 Use Tax Due on Out-of-State Purchases
- 148 Withholdings and Payments
- 150 Claiming Credit for Income or Wage Tax Paid to Another Jurisdiction
- 152 Claiming Excess Unemployment and Disability

Pensions and IRA Information

- 154 Pension Income
- 156 Pension Exclusion
- 157 Employer Post-Retirement Contributions to Section 403 (b) Plan
- 158 IRA Distributions
- 160 Establishing your Roth IRA
- 162 Qualified Distributions from a Roth IRA
- 164 Nonqualified Distributions from a Roth IRA

New Jersey Property Tax Relief Programs

ANCHOR Benefit

- 228 General Information on the ANCHOR Benefit Program
 - 231 Homestead Benefit Amounts for Homeowners
 - 233 How to Check the Status of Your Homestead Benefit
- ### **Senior Freeze/Property Tax Reimbursement**
- 216 General Information on the Senior Freeze/Property Tax Reimbursement
 - 218 Eligibility Requirements
 - 220 How to Apply for a Senior Freeze/Property Tax Reimbursement
- ### **Property Tax Deduction or Credit**
- 224 General Information on the Property Tax Deduction or Credit

Paperless Filing Programs

Online Income Tax Filing & Federal State E-File

- 300 Online Income Tax Filing & Federal State E-File

New Jersey Tax and Fee Information for Businesses

Business Registration

- 400 Starting a Business in New Jersey
- 401 How to File Taxes and Fees by Phone or Online
- 402 Small Business Workshops
- 404 Electing S-Corporation Status
- 410 Ending Your Tax Registration in New Jersey

Income Tax Withholding Information for Businesses

- 412 Reporting and Remitting New Jersey Income Tax Withheld
- 414 Reconciling Tax Withheld with Form NJ-W-3
- 416 Employee's Withholding Allowance Certificate Forms W-4 and NJ-W-4
- 420 Withholding New Jersey Income Taxes
- 421 Withholding New Jersey Income Taxes for Contractor Services
- 422 Penalties, Interest and Collection Fees

Sales and Use Tax Information for Businesses

- 424 Collecting Sales Tax
- 426 Use Tax
- 428 Annual Use Tax
- 429 New Jersey Sales and Use Tax EZ File Systems for Filing Forms ST-50/ST-51
- 430 Filing Forms ST-50/ST-51
- 432 Pay Your Taxes Electronically
- 434 Penalties, Interest and Collection Fees
- 442 Urban Enterprise Zone

Lease and Rental Information for Businesses

- 444 Lease and Rental Transactions
- 448 Domestic Security Fee

Other Fees and Taxes

- 449 9-1-1 System and Emergency Response Fee
- 454 Domestic Security Fee
- 456 Hotel and Motel State Occupancy Fee and Municipal Occupancy Tax
- 458 Litter Control Fee
- 459 Motor Vehicle Tire Fee

Corporations and Partnerships

Corporations

- 501 Starting a Corporation
- 502 Filing Responsibilities
- 503 Consequences of Not Dissolving a Corporation
- 504 Tax Rates and Accounting Periods
- 506 Electing S-Corporation Status

Partnerships

- 508 Partnership Information
- 510 Partnership Filing Requirements
- 511 Prepayment of Partnership Filing Fee

Information for Individuals on Sales and Use Tax and State Fees

General Information on Sales and Use Tax for Individuals

- 600 General Information on Sales and Use Tax for Individuals

Out-of-State Purchases

- 602 Out-of-State Purchases

Taxability of Leases and Rentals

- 608 Taxability of Leases and Rentals

Other Fees and Taxes

- 609 9-1-1 System and Emergency Response Fee
- 610 Atlantic City Luxury Tax, Sales Tax & Other Fees
- 612 Atlantic City Casino Hotel Parking Fee
- 614 Cape May County Tourism Tax and Assessment
- 618 Domestic Security Fee
- 620 Hotel and Motel State Occupancy Fee and Municipal Occupancy Tax
- 621 Motor Vehicle Tire Fee

Other New Jersey Tax Information

New Jersey Division of Taxation Regional Offices

- 702 Camden Office
- 704 Fairlawn Office
- 705 Freehold Office
- 706 Newark Office
- 708 Galloway Office
- 710 Somerville Office
- 712 Trenton Office

Identity Theft

- 726 Identity Theft

Income Tax Refund Information

- 713 How to check the Status of Your Income Tax Refund

Other Ways to Contact the Division

- 714 Other Ways to Contact the Division

Taxpayers Bill of Rights

- 718 Taxpayers Bill of Rights

CATCH Program/Citizens Against Tax Cheats

- 720 CATCH Program

Inheritance and Estate Tax

- 722 Inheritance and Estate Tax