

**Urban Enterprise Zone Claim for Refund of Sales & Use Tax**  
**Change in Filing Procedure**  
**February 1, 2008**

A new filing procedure will be effective **February 1, 2008** for those Urban Enterprise Zone businesses submitting a Claim for Refund of Sales & Use.

**In addition, P.L. 2007, Chapter 328 was signed into law on January 13, 2008.** The act broadens the exception for small businesses under the Urban Enterprise Zone sales tax rebate program from businesses with annual gross receipts of less than **\$1,000,000** to small businesses with annual gross receipts of less than **\$3,000,000**. Previously, qualified businesses with gross receipts greater than \$1,000,000 making purchases for their own use in the UEZ were required to pay the sales tax at the point of purchase. Those businesses were required to apply for a rebate of the tax amount paid. The rebate program remains in effect; however, this new law expands the number of small businesses eligible to obtain the exemption at the time of purchase by increasing the gross receipts threshold.

**Refund claims submitted on or after the above date should be submitted on the revised form A-3730-UEZ,** which incorporates the law changes and the changes in Section Two and Section Three of Form A-3730-UEZ.

Documentation in support of the refund is no longer required when filing the Claim for Refund. The taxpayer must retain all documentation for a period of not less than 4 years from the postmark date on which the claim was filed, and will furnish such documentation to the Division of Taxation upon request during that 4 year period.

The revised Claim for Refund form (A-3730-UEZ) has changed as follows:

- **Section Two** – Select the method of submission based upon the number of transactions included in the claim:
  - Method # 1 – ELECTRONIC Spreadsheet is required for more than 25 transactions.
  - Method # 2 – MANUAL Spreadsheet may be substituted for the electronic spreadsheet for claims with less than 25 transactions.
  
- **Section Three** – The affirmation of the taxpayer in signing the Claim Form now has these added items:
  - Underlying documentation will be retained for a period of no less than 4 years from the postmark date.
  - Taxpayer agrees and understands that the Division of Taxation reserves the right to audit and perfect this claim within the statutory period (4 years).

**NEW ADDRESS for filing:**

All Claims for Refund (A-3730-UEZ) and the accompanying spreadsheet (A-3730-UEZ-1) should be sent as follows:

**NEWARK OFFICE**

(For US Postal Service)

NJ Division of Taxation  
Sales Tax Refund Section – UEZ Unit  
153 Halsey Street  
Box 47022  
Newark, New Jersey 07101

(For Package Delivery Service)

NJ Division of Taxation  
Sales Tax Refund Section – UEZ Unit  
153 Halsey Street – 7<sup>th</sup> Floor  
Newark, New Jersey 07101

**Telephone Contact:**

**Newark UEZ Refund**

Main Number ..... (973) 353-8232 or (973) 353-8531  
FAX Number ..... (973) 648-3929