



# Taxpayers' Bill of Rights Enacted

**TB-17 – Issued December 23, 1992**

The Taxpayers' Bill of Rights (c. 175, P.L. 1992) was signed into law by Governor Florio on December 10, 1992. The intent of this legislation is to insure that all taxpayers receive fair and equal treatment in their dealings with the New Jersey Division of Taxation.

Several of the provisions of the Taxpayers' Bill of Rights take effect on January 1, 1993. The balance of the provisions become effective July 1, 1993.

These provisions go into effect January 1, 1993:

## **POSTMARK DATE**

All tax returns postmarked on or before the due date of the return will be considered filed on time. For those returns postmarked after the due date, the date the return was received by the Division will be considered the filing date.

### **EXAMPLE #1 - Return due date 4/15/93**

Postmarked 4/13/93

Received by the Division 4/20/93

RETURN IS FILED ON TIME

### **EXAMPLE #2 - Return due date 4/15/93**

Postmarked 4/17/93

Received by the Division 4/20/93

RETURN IS FILED LATE - FILING DATE 4/20/93

## **FINAL NOTICES SENT BY CERTIFIED MAIL**

All notices of assessment related to final audit determinations and all "Notice and Demand for Payment of Tax" letters will be sent by certified mail.

## **RESPONSIVENESS TO TAXPAYERS**

The Division will recommit itself to accurately answering taxpayers' questions within a reasonable time period. Taxpayers have the right to ask questions about:

- the tax implications of any specific situation
- the amount of their State tax liability and how it has been determined
- any notice of underpayment or overpayment sent by the Division
- their rights and responsibilities as taxpayers

## **MEETINGS BETWEEN TAXPAYERS AND DIVISION REPRESENTATIVES**

Before or at the initial interviews with taxpayers, Division representatives will provide to taxpayers an explanation of the audit and/or collection process and the taxpayers' rights, including the taxpayers' right to consult with an attorney or accountant.

- As long as they notify the Division in advance, taxpayers may record any in-person interviews with Division representatives that relate to the determination or collection of tax. The Division also has a right to record these interviews, but it must provide a copy of the recording to the taxpayer at a reasonable cost.

### **COMPROMISE AGREEMENTS**

The Taxpayers' Bill of Rights gives the Director the authority to agree to the time for payment of tax liabilities and to consider the financial condition of taxpayers when negotiating such agreements. Any taxpayer may request this before the case is referred to the Attorney General's Office.

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**Note:** A Technical Bulletin is an informational document designed to provide guidance on a topic of interest to taxpayers and describe changes to the law, regulations, or Division policies. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Technical Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.