

State of New Jersey  
Division of Taxation  
**Claim for Refund (Business Taxes ONLY)**  
DO NOT Use This Form for Gross Income Tax (Individual)

For Official Use Only Claim No.
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Print or Type / See Instructions  
Complete All Applicable Items

**Section One**

1a. Name of Taxpayer	1b. Trade Name
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All correspondence related to this claim will be mailed to the address listed in 2a, 2b, 2c, and 2d below. If using a taxpayer representative, you must include the Appointment of Taxpayer Representative form ([M-5008-R](#)).

2a. Number and Street	2b. City	2c. State	2d. ZIP Code
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3. FID Number or Social Security Number	4. Name and Address on Tax Return (if different from above)
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5. Type of Tax	6. Period Covered by Claim	7. Date of Payment	8. Amount of Refund Requested
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**Section Two**

**Explanation of Claim**

In accordance with [N.J.A.C. 18:2-5.8](#), submit a detailed explanation of the basis for the refund and enclose all supporting documentation to substantiate this claim. If space is insufficient, submit additional sheets.

Was any portion of the tax at issue paid by a related party on behalf of the taxpayer that is requesting the refund?  Yes  No

**Computation of Cigarette Tax Refunds**

License No. \_\_\_\_\_

Number of Packages	Brand	Denomination of Stamps	Value of Stamps
		Total	\$
		Less Discount	
		Net Refund Amount	

**Section Three**

I declare under the penalties of perjury that this claim (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true and correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name of Signing Officer \_\_\_\_\_ Title of Signing Officer \_\_\_\_\_

Contact Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

# Instructions

## Section One – Taxpayer Information

Provide the following information:

Lines 1a–b..... Taxpayer name and trade name.

Lines 2a–d..... Taxpayer’s mailing address. All correspondence related to this claim will be mailed to this address.

Line 3..... The federal identification number or Social Security number of the business/individual filing this claim.

Line 4..... Complete this line if the address on your tax return is different than the mailing address on line 2.

Line 5..... Indicate the applicable tax type. Submit a separate claim form for each tax type. (**Exception:** One claim form can be submitted to claim refunds of the 90-day permanent resident exemption.) If the tax is reported on an annual basis, complete a separate claim for each tax year.

Line 6..... Enter the period covered by the claim.

Line 7..... If applicable, enter the date the tax was paid to the seller.

Line 8..... Enter the amount of the refund requested. This line must be completed.

## Section Two – Explanation of Claim

The claim must clearly set forth in detail each ground upon which the claim is based. Please provide sufficient documentation to support the exact basis of the refund request. Documentation includes such items as pertinent calculations, copies of all invoices or receipts, exemption certificates, and proof of tax paid. If possible, provide an electronic version (such as Excel) of any spreadsheets submitted. Claims with 25 or more separate transactions **must** be filed on a spreadsheet. For detailed guidance on the specific documentation required, see [N.J.A.C. 18:2-5.8](#).

## Section Three – Signatures and Appointment of Taxpayer Representative

When a claim is executed by an agent on behalf of the taxpayer, a signed Appointment of Taxpayer Representative form ([M-5008-R](#)) must accompany the claim.

If the taxpayer is a corporation, the claim must be signed by the officer having the authority to sign for the corporation. In the case of a partnership, either partner can sign.

For correspondence purposes, please provide a phone number and email address.

## Where to Mail Form A-3730

Type of Tax	Mail to:
Sales and Use Tax This also includes claims for: <ul style="list-style-type: none"> <li>• Sales and Use Tax for sales of energy</li> <li>• Cape May County Tourism Sales Tax</li> <li>• Atlantic City Luxury Sales Tax</li> <li>• Salem County Sales and Use Tax</li> </ul> Hotel/Motel State Occupancy Fee and Municipal Occupancy Tax Meadowlands Regional Hotel Use Assessment Motor Vehicle Tire Fee 911 System and Emergency Response Fee Nursing Home Provider Assessment	NJ Division of Taxation Sales Tax Refund Section PO Box 289 Trenton, NJ 08695-0289
Alcoholic Beverage Tax Cigarette Tax Tobacco and Vapor Products Tax	NJ Division of Taxation Excise Tax Branch PO Box 187 Trenton, NJ 08695-0187
Litter Control Fee Spill Compensation and Control Tax	NJ Division of Taxation Excise Tax Branch PO Box 189 Trenton, NJ 08695-0189
Corporation Business Tax Pass-Through Business Alternative Income Tax <b>Only</b> for tax-exempt corporate members (other than IRC 501(c)(3) entities and retirement plans) of a pass-through entity that elected to pay the Pass-Through Business Alternative Income Tax and corporate pass-through entities that did not make an election, but made a Pass-Through Business Alternative Income Tax payment.	NJ Division of Taxation CBT Refund Section PO Box 259 Trenton, NJ 08695-0259
All Other Business Taxes Pass-Through Business Alternative Income Tax <b>Only</b> for IRC 501(c)(3) entities and retirement plans that are exempt corporate members of a pass-through entity that elected to pay the Pass-Through Business Alternative Income Tax and noncorporate pass-through entities that did not make an election, but made a Pass-Through Business Alternative Income Tax payment.	NJ Division of Taxation Taxpayer Accounting Branch PO Box 266 Trenton, NJ 08695-0266

**Do not** use this form to claim a refund of individual Gross Income Tax. See Form NJ-1040X (resident) or the instructions for Forms NJ-1040NR (nonresident) or NJ-1041 (fiduciary) if you need to amend a previously filed New Jersey Income Tax return.