



# NJ Tax Amnesty FAQs

## ABOUT TAX AMNESTY

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### What is a tax amnesty?

New Jersey Tax Amnesty is a limited time opportunity that allows taxpayers to become free of New Jersey tax debt. If you pay the State taxes you owe and file your late tax returns, we will waive most penalties and reduce interest.

### What are the benefits of the New Jersey Tax Amnesty?

- You will only pay the amount of tax you owe. All penalties will be waived, including late filing and late payment.
- Only one-half of the balance of interest due (as of November 1, 2018), without any penalties, Referral Cost Recovery Fees, or cost of collection fees.
- You also avoid a 5% amnesty penalty that is imposed on all eligible tax balances remaining after the amnesty period ends. The amnesty penalty cannot be waived or abated.

### When will tax amnesty be available?

The amnesty period begins November 15, 2018 and ends January 15, 2019. Most taxpayers will be notified by mail on or about November 15th. This notice will provide instructions on how to participate in the program.

### What tax periods are included?

Tax liabilities incurred for tax returns due on or after February 1, 2009 and prior to September 1, 2017 are eligible for amnesty.

### If I participate in amnesty, do I become an audit target or do my chances for audit increase?

No. Participation in amnesty neither increases nor decreases your chances for audit selection. A tax liability under amnesty is subject to the same verification and assessment as all other liabilities.

### Does everyone qualify for amnesty?

Almost everyone qualifies for amnesty. If you have filed an administrative or judicial appeal related to a tax assessment, you may participate in amnesty only if you withdraw your appeal, waive all rights to a future appeal, and receive written approval from the Director of the Division. You also are not eligible for amnesty if you are under criminal investigation or charge for a State tax matter by a county prosecutor or New Jersey's Attorney General.

### Can amnesty be denied?

Yes. Amnesty can be denied if:

- You do not qualify for amnesty.
- You fail to complete all the terms of the agreement under which this amnesty is being offered (acknowledging the Amnesty Waiver Statement, filing appropriate returns, and making full payment for the amnesty amount due).
- You submit a payment that is dishonored (bounced, rejected).
- You were not granted specific approval from the Director of the Division of Taxation for tax matters pending before the Conference and Appeals Branch or the Tax Court of New Jersey (or other judicial body).





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## FILING FOR AMNESTY

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### **I received an amnesty notice. How do I view what I owe?**

To view the items you owe, login to the Tax Amnesty Portal ([https://www1.state.nj.us/TYTR\\_BusinessFilings/jsp/Amnesty/AmnestyLogin.jsp](https://www1.state.nj.us/TYTR_BusinessFilings/jsp/Amnesty/AmnestyLogin.jsp)) with the Amnesty ID and PIN provided on your notice.

### **Why does my notice have two Amnesty ID and PINs?**

If your notice has two different Amnesty ID and PINs, you have tax return(s) to file as well as a balance due for a different period. To view your items, you will need to login to both accounts separately.

### **I received an amnesty notice with no ID and PIN. How do I find out what I owe?**

If your notice did not have an Amnesty ID and PIN, you have a case in one of the sections listed below. To find out what you owe, contact the section directly.

- **Audit:** (609) 984-5800
- **Bankruptcy:** (609) 292-6616
- **Conference and Appeals Branch:** (609) 588-7175
- **Inheritance and Estate Tax Branch:** (609) 292-5033

### **What steps do I take if I did not receive a notice or an ID and PIN?**

Visit [www.TaxAmnesty.nj.gov](http://www.TaxAmnesty.nj.gov) and select "I do not have an Amnesty ID/PIN"

### **Are tax returns required?**

If a tax return was not previously filed, then you would need to file the missing return(s) in order to qualify for amnesty. Returns should be filed electronically as available. If you must file a paper return, submit it to the following address:

**NJ Division of Taxation  
Tax Amnesty Program  
P.O. Box 286  
Trenton, NJ 08695-0286**

Once you have filed all necessary returns, login to the Tax Amnesty Portal to calculate the proper Amnesty Amount Due.

Note: Any missing tax returns must be both filed and paid in order to qualify for amnesty.

### **Should I make my tax payment when I submit my tax return?**

No. You should file the tax return only. Once submitted, login to the Tax Amnesty Portal ([https://www1.state.nj.us/TYTR\\_BusinessFilings/jsp/Amnesty/AmnestyLogin.jsp](https://www1.state.nj.us/TYTR_BusinessFilings/jsp/Amnesty/AmnestyLogin.jsp)), make the payment, and acknowledge the Amnesty Waiver Statement to complete the application.

### **My business is not currently registered with New Jersey. Can I take advantage of amnesty?**

Yes. Businesses not currently registered are eligible for amnesty. First, register the business online at the Division of Revenue and Enterprise Services and select "Form/Register a Business" to complete





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a Business Registration Application (NJ-REG). Once registered, complete and file all tax returns by January 15, 2019. Finally, make your payment through the Tax Amnesty Portal ([https://www1.state.nj.us/TYTR\\_BusinessFilings/jsp/Amnesty/AmnestyLogin.jsp](https://www1.state.nj.us/TYTR_BusinessFilings/jsp/Amnesty/AmnestyLogin.jsp)) by January 15, 2019. The online system will calculate the interest due and display your total Amnesty Amount Due for you to pay.

## **What if I owe items that are not included on my schedule of liabilities on the amnesty website?**

If you know you have additional liabilities that are not included on the website, select the option for not outreached ([https://www1.state.nj.us/TYTR\\_BusinessFilings/jsp/Amnesty/NRSelection.jsp](https://www1.state.nj.us/TYTR_BusinessFilings/jsp/Amnesty/NRSelection.jsp)) and follow the instructions.

## **What is the Amnesty Waiver Statement and how do I sign it?**

The Amnesty Waiver Statement is your agreement that you owe the tax and acknowledges that you waive your right to appeal.

- If you make your payment online, you will be required to sign the statement electronically.
- If you make a payment over the phone, you will acknowledge the statement with one of our phone agents at **1-800-781-8407**.
- If you are outreached directly by your caseworker, they may provide you with an Amnesty Waiver Statement to sign and return to them.

## **PAYING AMNESTY**

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### **What ID number do I use to make payments?**

If you received an amnesty notice, use the Amnesty ID and PIN provided on the notice. If you did not receive a notice, contact the Tax Amnesty Hotline at **1-800-781-8407** for assistance.

### **What forms of payment will be accepted?**

Payments should be made electronically through our Tax Amnesty Portal ([https://www1.state.nj.us/TYTR\\_BusinessFilings/jsp/Amnesty/AmnestyLogin.jsp](https://www1.state.nj.us/TYTR_BusinessFilings/jsp/Amnesty/AmnestyLogin.jsp)), by either e-check or credit card. We accept all major credit cards, however, a convenience fee will be charged in addition to your amnesty payment amount for all credit card payments.

We will accept checks, money orders, and cashier's checks made payable to "State of New Jersey" in our Regional Information Centers.

Note: We reserve the right to convert your paper check to an electronic payment.

### **When is the last day an amnesty payment and return will be accepted?**

All required tax returns and payments submitted electronically must be received by 11:59 p.m. on January 15, 2019. All mailed returns and payments must be postmarked by January 15, 2019.

### **If I file the proper forms during the amnesty period, can I pay after the period ends?**

No. Your payment must be received during the amnesty period.



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## **Are payment plans available? Can I make multiple payments?**

No, amnesty specific payment plans are not available.

You can make multiple payments, as long as the entire balance is paid by the end of the amnesty period. Once the amnesty period ends, no further payments will be eligible for amnesty.

Note: When filing delinquent returns, payment can be made only once using the Tax Amnesty Portal. Call the Tax Amnesty Hotline (1-800-781-8407) for assistance if you plan to make multiple payments.

## **I cannot pay the entire tax liability. Is partial amnesty available?**

No, partial amnesty is not available. If you have tax liabilities for multiple tax periods, you should attempt to satisfy every period. However, you may elect to satisfy only some of the periods. Any tax periods not fully satisfied under amnesty will be subject to full penalties, interest, and other costs authorized by law. Additionally, we will impose a 5% amnesty penalty on any tax amounts not satisfied during the tax amnesty period. This penalty cannot be waived. If you cannot pay your entire liability under amnesty, you should pay as much tax owed as possible to minimize your costs from the additional 5% amnesty penalty.

## **I have an assigned case with Pioneer Credit Recovery. If I pay my debt through amnesty, will the Referral Cost Recovery Fee be removed from my account?**

Yes.

## **The Division has issued a Certificate of Debt (filed a judgment) against me. If I pay my debt through amnesty, can the cost of collection fee be waived?**

Yes. The costs related to amnesty eligible items will be waived if you satisfy the judgment in full.

## **If I am denied amnesty, will my payment be refunded?**

No.

## **What will happen if I pay too much?**

No payment made under amnesty is eligible for refund or credit.

## **MISCELLANEOUS**

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### **I purchased merchandise in another state and had it shipped to New Jersey for my use here. I paid no Sales Tax on these items. Do I owe the State of New Jersey any taxes on these purchases, and if I do, am I eligible for amnesty?**

Yes. If you bought items that are taxable in New Jersey, but did not pay Sales Tax, you owe New Jersey Use Tax. You would be eligible for tax amnesty.

You can remit Use Tax using Form ST-18.

For purchases made from January 1, 2017 through September 1, 2017, use the 2017 Form ST-18.

For purchases made before January 1, 2017, use the prior year ST-18 form.

### **I received an amnesty notice, but I disagree with some or all of the items listed. What should I do?**

As long as you have not submitted a formal administrative or judicial appeal, you may call us at





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**1-800-781-8407** to reconcile your account. If you are unable to reconcile all items and need additional time to submit information to us, you may apply for amnesty on the items with which you agree. However, items not reconciled and paid under the terms of the amnesty program by January 15, 2019 will be subject to full penalties, interest, and applicable fees, including an additional 5% amnesty penalty on the outstanding tax amount due.

## **I filed an appeal with the Division's Conference and Appeals Branch (or New Jersey Tax Court). Can I receive amnesty on the liability?**

If you have a liability or assessment which is the subject of an administrative appeal (usually in the Conference and Appeals Branch), you may request consideration for amnesty. These requests must be approved by the Director. You must provide, in writing, the liabilities or assessments you want to resolve through amnesty and withdraw them from the appeals process.

If you filed a complaint with the New Jersey Tax Court or are pursuing an appeal before any other judicial tribunal, you may be considered for tax amnesty only if approved by the Director. You must waive a request for appeal for any amnesty eligible claim.

In either case, the portion, if any, on which tax amnesty is not sought or granted, will continue to be the subject of the appeal and the 5% amnesty penalty will apply to it as of January 16, 2019.

Most taxpayers with known appeals in the Conference and Appeals Branch or in Tax Court will receive a letter outlining these options. If you have not received a letter on or before the beginning of the amnesty period, you should contact your assigned Conferee immediately or call the Conference and Appeals Branch at **(609) 588-7175**.

## **I recently received a notice of assessment, which includes amnesty eligible items. The due date to either appeal it or pay the amount falls within or after the tax amnesty period. Can I receive amnesty on the liability?**

If you agree with the entire liability, you must pay the amnesty amount due between November 15, 2018 and January 15, 2019. However, if you dispute any portion of the liability, you must file an appeal prior to the appeal end date in accordance with the instructions in your notice. If you want amnesty on the portion you agree with, you must contact the Conference and Appeals Branch to receive proper forms to submit and to pay the proper amnesty amount due for the portion with which you agree to waive appeal rights.

## **Am I eligible for the amnesty program if the Division of Taxation currently has 1) a garnishment on my wages; 2) levies on my bank accounts; 3) seized my business; or 4) a judgment filed against me?**

Yes, provided you pay the amnesty amount due during the amnesty period.

However, payment of the amnesty amount due will not result in the issuance of a Warrant for Satisfaction. To obtain a Warrant for Satisfaction, contact your caseworker directly. If you do not have a caseworker, contact the Division of Taxation, Judgment Section. For a Warrant for Satisfaction to be issued, all items in the judgment must be satisfied, including non-eligible amnesty periods. The Judgment Section can be contacted by writing to:



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New Jersey Division of Taxation

Judgment Section

P.O. Box 245

Trenton, NJ 08695-0245

You may also contact the Judgment Section by phone at **(609) 292-7331** or by e-mail at judgments.taxation@treas.nj.gov. Eligibility for and participation in tax amnesty does not guarantee the issuance of a Warrant for Satisfaction for a judgment.

Note: Judgments must be paid with guaranteed funds or there is a waiting period before a Warrant for Satisfaction can be issued. Contact your assigned caseworker or the Judgment Section to make payment arrangements. The following are the waiting periods before a Warrant for Satisfaction can be issued if you do not pay with guaranteed funds:

- Credit Card: 180 days
- E-check (electronic check) from a personal account: 60 days
- E-check (electronic check) from a business account: 5 days

**My business's status has been revoked or voided. Is the corporation eligible for amnesty? If I pay my amnesty amount due, will I be reinstated?**

Yes, the business is eligible for amnesty, but payment of these tax liabilities will not result in the automatic reinstatement of a corporate charter. Your business can only be reinstated if:

- You make full payment of all taxes you owe (this could include periods outside of the amnesty period); and
- You file all required reinstatement forms and pay all applicable filing fees. Corporations must file for reinstatement with the Division of Revenue and Enterprise Services. Fees associated with the reinstatement process are not eligible for amnesty.

**I am currently being audited, but the audit may not be completed during the amnesty period. Am I eligible for tax amnesty?**

Yes. You should inform your auditor that you would like to take advantage of amnesty and attempt to reach an agreement with them on a final assessment. You may pay the final assessment amount under tax amnesty. In addition, you must acknowledge the Amnesty Waiver Statement, agreeing to waive rights to any administrative and/or judicial appeal.

**What if the audit is completed after amnesty ends and the auditor finds that I owe more than I paid during amnesty?**

Any additional amount will be assessed in the usual manner. Full penalties, interest, and other costs authorized by law will be imposed on any additional tax amounts that were not paid under amnesty.

**I filed for bankruptcy. Can I participate in the tax amnesty program?**

Yes. Contact the Bankruptcy Section at **609-292-6616**.