What is TaxTalk?

TaxTalk provides recorded information on many New Jersey tax topics. Through TaxTalk, you will have the opportunity after certain topics, to request a form or publication pertaining to that topic.

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.

П	r_{\sim}	-	:_
	l ()	D	ıc

No. Subject

New Jersey Income Tax Information for Individuals

Helpful Information on Filing Your New Jersey Income Tax return

- 100 Who Must File
- How and When to File an Extension
- 103 Military Extensions
- How and When to Amend
- 106 Penalties, Interest and Collection Fees
- 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
- Non-Residents
- Non-Residents: Estimated Tax on Income from the Sale or Transfer of New Jersey Real Estate
- 116 Mailing Your Return with Refunds or No Tax Due
- 118 Mailing Your Return with Payments Due
- 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
- 126 Military Personnel
- 128 Deceased Taxpayers
- 130 Personal Exemptions
- 131 Domestic Partnership Exemptions
- 132 Dependent Exemptions
- 133 Dependents Attending Colleges Exemptions
- New Jersey Earned Income Tax Credit
- 135 Property Tax Deduction or Credit
- 136 Deductions
- 138 Reporting Wages
- Non-Taxable Income
- 142 Reporting Capital Gain Income
- Reporting a Gain from the Sale of a Principal Residence
- 144 Reporting Net Profits from Your Business
- Reporting Distributive Share of Partnership Income
- Reporting Net Pro Rata Share of S Corporation Income
- 147 Use Tax Due on Out-of-State Purchases
- 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
- Employer Post-Retirement Contributions to Section 403 (b) Plan
- 158 IRA Distributions
- 160 Establishing your Roth IRA
- 162 Qualified Distributions from a Roth IRA
- Nonqualified Distributions from a Roth IRA

New J	ersey Property Tax Relief Programs Homestead Rebate		
220			
228	General Information on the Homestead Rebate for Homeowners		
229	General Information on the Homestead Rebate for Tenants		
230	Amending the Homestead or FAIR Rebate Application for Tenants		
231	Homestead Rebate Amounts for Homeowners		
232	Homestead Rebate Amounts for Tenants		
233	How to Check the Status of Your Homestead Rebate		
	Senior Freeze/Property Tax Reimbursement		
216	General Information on the Senior Freeze/Property Tax Reimbursement		
217	Eligibility Requirements for a 2008 Reimbursement		
218	Eligibility Requirements for a 2007 Reimbursement		
220	How to Apply for a Senior Freeze/Property Tax Reimbursement		
220			
224	Property Tax Deduction or Credit		
224	General Information on the Property Tax Deduction or Credit		
Paperless Filing Programs			
	New Jersey WebFile		
300	NJ WebFile		
	New Jersey E-File		
304	NJ 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		
406	Businesses Operating in Both New York and New Jersey		
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		
423	New Changes in Sales and Use Tax		
424	General Information for Sales and Use Tax for Businesses		
	Use Tax		
426			
428	Annual Use Tax		
429	New Jersey Sales and Use Tax EZ File Systems Filing Forms ST-51/ST-50		
430	Filing Sales and Use Tax Returns Forms ST-51/ST-50		
432	Filing Informal Sales and Use Tax Returns		
434	Penalties, Interest and Collection Fees		
436	Contractors		
438	Making Mail Order and Internet Sales		
442	Urban Enterprise Zone		
	Lease and Rental Information for Businesses		
444	Lease and Rental Transactions		
448	Domestic Security Fee		
110	Other Fees and Taxes		
449	9-1-1 System and Emergency Response Fee		
451	Cosmetic Medical Procedures Gross Receipts Tax		
	Dishonored Check Fee		
452			
454	Domestic Security Fee For Clerking Partial Conce Pagaints Ton		
455	Fur Clothing Retail Gross Receipts Tax		
456	Hotel and Motel State Occupancy Fee and Municipal Occupancy Tax		
458	Litter Control Fee		
459	Motor Vehicle Tire Fee		
460	Outdoor Advertising Fee		

Corporations and Partnerships Corporations 501 Starting a Corporation 502 Filing Responsibilities 503 General Information on how to Dissolve, Withdraw or Surrender a Corporation 504 Tax Rates and Accounting Periods 506 **Electing S-Corporation Status Partnerships** Partnership Information 508 510 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 601 New Changes in Sales and Use Tax **Out-of-State Purchases** Out-of-State Purchases 602 **Mail Orders and Internet Purchases** 604 Mail Orders and Internet Purchases **Home Improvements** Home Improvements 606 **Taxability of Leases and Rentals** Taxability of Leases and Rentals 608 Other Fees and Taxes 609 9-1-1 System and Emergency Response Fee Atlantic City Luxury Tax, Sales Tax and Other Fees 610 Atlantic City Casino Hotel Parking Fee 612 614 Cape May County Tourism Tax and Assessment 615 Cosmetic Medical Procedures Gross Receipts Tax 616 Dishonored Check Fee 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** 700 Asbury Park Office 702 Camden Office Fairlawn Office 704 706 Newark Office 708 Northfield Office 710 Somerville Office 712 Trenton Office **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 Order Forms through New Jersey TaxFax 716 Order Forms through NJ TaxFax **Taxpayers Bill of Rights** 718 Taxpayers Bill of Rights **CATCH Program** 720 **CATCH Program Inheritance and Estate Tax**

Inheritance and Estate Tax

722