

STATE AMNESTY TAX DETAILS

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JOHN R. TRIPPIER, CPA

DIRECTOR, MULTISTATE TAXES

(NON-ATTORNEY PROFESSIONAL)

Introduction:

This SALT Buzz provides information on various state amnesty programs that may assist taxpayers in limiting state and local tax exposures. This SALT Buzz will be updated periodically to discuss new state amnesty programs or to provide updates to scheduled state tax amnesty programs.

If you have an unreported liability in a state other than those discussed in this SALT Buzz, don't worry. Most states have voluntary disclosure programs that are similar to amnesty programs, in which a taxpayer enters into an agreement with the state to remit unreported liabilities for a limited period of time without the payment of a penalty (and sometimes interest). Participation in voluntary disclosure programs can generally be done on an anonymous basis. [Please see our previous SALT Buzz dated February 19, 2017](#) for more information on voluntary disclosure programs.

November 27, 2018 - New Jersey Announces Tax Amnesty

The New Jersey Division of Taxation announced on November 16, 2018, that a tax amnesty will be conducted beginning November 15, 2018 and ending January 15, 2019. The amnesty applies to state tax liabilities for tax returns due on or after

February 1, 2009 through September 1, 2017. Taxpayers who complete amnesty will not have to pay one-half of the interest due, any penalties, Referral Cost Recovery Fees, or cost of collection fees.

Taxes that are administrated and collected by the New Jersey Division of Taxation are eligible for tax amnesty, including: alcoholic beverage tax, Atlantic City casino taxes and fees, Atlantic City luxury tax, Atlantic City tourism promotion fee, Cape May county tourism sales tax, cigarette tax, corporation business tax, cosmetic medical procedure gross receipts tax, domestic security fee, inheritance and estate taxes, hotel/motel occupancy fee/municipal occupancy tax, insurance premiums taxes, landfill closure and contingency tax, litter control fee, motor fuels tax, motor vehicle tire fee, 9-1-1 system and emergency response assessment, nursing home assessment, petroleum products gross receipts tax, public community water systems tax, public utility taxes, railroad property tax and railroad franchise tax, recycling tax, sales and use tax, sanitary landfill tax, spill compensation and control tax, sports and entertainment facility tax, tobacco products wholesale sales and use tax, transitional energy facility assessment, UEZ and UEZ impacted districts reduced sale tax, uniform and transitional utility assessment, resident return, non-resident return, fiduciary return, composite return, inheritance and estate taxes. Taxes that fall outside the jurisdiction of the New Jersey Division of Taxation are not eligible for tax amnesty, including: SOIL (set-off of individual liability) debts from agencies other than the Division of Taxation, local property taxes, fees assessed by the Division of Revenue, federal liabilities, motor carriers road use taxes, and payroll taxes owed to the Department of labor.

Most taxpayers will qualify for the tax amnesty. However, a taxpayer that is under criminal investigation or charge for a state tax matter by a county prosecutor or New Jersey's Attorney General will not qualify for tax amnesty. Taxpayers in the appeal process may qualify for tax amnesty but need to request approval from the Director of the Division. Taxpayers under audit may also be able to take advantage of tax amnesty depending on the timing of the audit.

To apply, taxpayers must request amnesty electronically. If a taxpayer has received an amnesty notice, the taxpayer should log-in to the [Amnesty Processing Center](#). If a taxpayer has not received an amnesty notice, the taxpayer should log-in to the [Non-Outreach Portal](#). No payment plans are available for amounts remitted through tax amnesty and any amounts remitted are not eligible for refund or credit.

Taxpayers that do not take part in tax amnesty, will be subject to a mandatory 5% amnesty penalty in addition to the other penalties, interest and collection fees on

any outstanding balances.

If you would like to discuss upcoming state tax amnesty programs or state voluntary disclosure programs, please contact [John Trippier](#), or [any of the other professionals](#) at Zaino Hall & Farrin LLC.

ZAINO HALL & FARRIN LLC

ATTORNEYS AT LAW

WWW.ZHFTAXLAW.COM

614-326-1120

855-770-1120 (toll-free)

RON AMSTUTZ

(non-attorney professional)
614-782-1545(Direct)
330-347-3533 (Mobile)
ronamstutz@zhfconsulting.com

STEVE AUSTRIA

(non-attorney professional)
614-349-4820 (Direct)
937-609-8355 (Mobile)
saustria@zhftaxlaw.com

RICHARD C. FARRIN

614-349-4811 (Direct)
614-634-3130 (Mobile)
rfarrin@zhftaxlaw.com

ADAM L. GARN

614-349-4814 (Direct)
agarn@zhftaxlaw.com

STEPHEN K. HALL

614-349-4812 (Direct)
614-284-1253 (Mobile)
shall@zhftaxlaw.com

PHILLIP L. LAWLESS

(non-attorney professional)
614-349-4821 (Direct)
614-565-6098 (Mobile)
plawless@zhftaxlaw.com

BRAD W. TOMLINSON

(non-attorney professional)
614-349-4818 (Direct)
btomlinson@zhftaxlaw.com

DEBORA D. MCGRAW

614-349-4813 (Direct)
614-595-5560 (Mobile)
dmcgraw@zhftaxlaw.com

JASON WALKER

(non-attorney professional)
614-349-4817 (Direct)
916-533-1626 (Mobile)
jwalker@zhftaxlaw.com

JOHN R. TRIPPIER

(non-attorney professional)
614-349-4815 (Direct)
614-203-4173 (Mobile)
jtrippier@zhftaxlaw.com

THOMAS M. ZAINO

614-349-4810 (Direct)
614-598-1596 (Mobile)
tzaino@zhftaxlaw.com