

**State of New Jersey
Division of Taxation
CLAIM FOR REFUND - BUSINESS TAXES ONLY**

For Official Use Only Claim No.

Please Print or Type / See Instructions On Reverse Side
DO NOT USE THIS FORM FOR GROSS INCOME TAX (Individual)
COMPLETE ALL APPLICABLE ITEMS

SECTION ONE

1a. Name of Taxpayer		1b. Trade Name	
All correspondence related to this claim will be mailed to the address listed in 2a, 2b, 2c, and 2d below. If you are using a Taxpayer Representative, you must submit the Taxpayer Representative's address on the Appointment of Taxpayer Representative form (M-5008-R).			
2a. Number and Street	2b. City	2c. State	2d. Zip Code
3. FID Number or Social Security Number	4. Name and Address on Return (if different from above)		
5. Type of Tax	6. Period Covered by Claim	7. Date of Payment	8. Amount of Claim

SECTION TWO

EXPLANATION OF CLAIM

In accordance with N.J.A.C. 18:2-5.8, submit a detailed explanation as well as all supporting documentation to substantiate this claim. If space is insufficient, submit additional sheets.

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		Title of Signing Officer	
Printed Name of Signing Officer		Contact Phone Number	Date

INSTRUCTIONS

SECTION ONE - TAXPAYER INFORMATION

Please provide the following information:

- 1a & b Taxpayer Name and Trade Name.
- 2a, b, c & d. . . Taxpayer's mailing address. **All correspondence related to this claim will be mailed to this address.**
- 3 The Federal Identification Number or Social Security number of the Business/Individual filing this claim.
- 4 Complete this line if the address on your tax returns is different than the mailing address.
- 5 Indicate the appropriate Tax Type. Please submit a separate claim form for each tax type. If tax is reported on an annual basis, complete a separate claim for each taxable year.
- 6 Enter the period covered by claim.
- 7 If applicable, enter the date the tax was paid to the vendor.
- 8 Enter the amount of the refund request. This line must be completed.

SECTION TWO - EXPLANATION OF THE CLAIM

In accordance with N.J.A.C. 18:2-5.8(g) "For the purpose of the Statute of Limitations on claims for refunds under N.J.S.A. 54:49-14 and N.J.S.A. 54A:9-8, and interest payments on late refunds under N.J.S.A. 54:49-15.1, the refund claim will not be deemed complete until all the required information is submitted."

The claim must clearly set forth in detail each ground upon which the claim is based. Please provide sufficient documentation to apprise the Division of the exact basis of the refund request. Documentation includes such items as pertinent calculations, copies of invoices or receipts and proof of tax paid. If possible, please provide an electronic version (such as EXCEL) of any spreadsheets submitted.

In accordance with N.J.A.C. 18:2-5.8(d)1 Refund Claim Procedures, if adjusting a quarterly return an Amended return must accompany this claim.

SECTION THREE - SIGNATURES AND APPOINTMENT OF TAXPAYER REPRESENTATIVE

Whenever 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.

Where the taxpayer is a corporation, the claim will be signed with the corporate name, followed by the signature and title of the officer having the authority to sign for the corporation. In the case of a partnership, either partner shall sign.

For contact purposes please print the name of the signing officer and provide a phone number.

For the following taxes: S&U, ST-USE, UEZ, IST, S&U-EN AST-EN, TST, AC-LUX, CIGARETTE, TPT, Hotel Occupancy Tax & Salem County send the form to:

NJ Division of Taxation
Sales Tax Refund Section
PO Box 289
Trenton, NJ 08695-0289

For Corporate Business Tax (CBT) Refund, send the form to:

NJ Division of Taxation
CBT Refund Section
PO Box 259
Trenton, NJ 08695-0259

All Other Business Refund Requests:

NJ Division of Taxation
Taxpayer Accounting Branch
PO Box 266
Trenton, NJ 08695-0266

To File For a Gross Income Tax (Individual) Refund, File an Amended Return With The

NJ Division of Revenue
Revenue Processing Center
PO Box 555
Trenton, NJ 08647-0555

All forms can be found on the Division's web site: www.state.nj.us/treasury/taxation