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## CLIENT ALERT

### 2018 NJ TAX AMNESTY

The State of New Jersey will be providing for a Tax Amnesty which will allow eligible taxpayers to file and pay their past due taxes with reduced interest and no penalties.

The Amnesty will cover tax liabilities for returns due on or after February 1, 2009 through September 1, 2017.

We are waiting for additional guidance from the State regarding the start date, eligibility and how to participate, but the Amnesty will end by January 15, 2019.

An additional 5% non-abatable penalty will apply to any eligible debts which are not satisfied during the Amnesty period. Therefore, you should begin preparing now to take advantage of this Amnesty before the expiration date.

July 19, 2018

**Disclaimer:** *This e-mail represents a general overview of tax developments and should not be relied upon without an independent, professional analysis of how any of these provisions may apply to a specific situation.*