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## CLIENT ALERT

# UPDATE

## 2018 NJ TAX AMNESTY

Governor Murphy recently signed a law allowing the Division of Taxation to implement a tax amnesty program. The 2018 New Jersey Amnesty Program began November 15, 2018 and ends January 15, 2019. Taxpayers have the opportunity to file past tax returns and/or pay back taxes along with half of the interest due and no penalties as of November 1, 2018.

Amnesty only applies to outstanding tax filings or payments that are reportable on a tax return due on or after February 1, 2009, and prior to September 1, 2017.

New Jersey is sending Amnesty notices when their files indicate balances due and/or possible delinquent tax returns. If you receive such a notice, actions must be taken to comply or notify New Jersey that their notice is not correct to avoid New Jersey making arbitrary assessments and/or assessing penalties.

Payments made through amnesty are not eligible for refund or credit and will no longer have the right to appeal the amount paid.

For further information, you can access the amnesty program at [www.taxamnesty.nj.gov](http://www.taxamnesty.nj.gov) to:

- Review the amnesty eligibility requirements;
- View your outstanding taxes due;
- File the required tax return(s), if applicable;
- Pay the amnesty amount due;

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**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.*

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