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Form 0-1 is a "waiver" that represents the written consent of the Director of the Division of Taxation to transfer or release certain property in the name of a decedent. New Jersey property (such as real estate located in NJ, NJ bank and brokerage accounts, stocks of companies incorporated in NJ, and NJ bonds, etc.) cannot be transferred or released without this consent. A separate waiver will be issued for each asset. Each waiver will contain specific information about the property (such as: bank name, account balances, and names on the account). IMPORTANT: Form 0-1 only can be issued by the Division. You do not fill out the waiver. Ask the publishers to restore access to 500,000+ books. Get Form The document is a preliminary report form (Form L-4) from the New Jersey Division of Taxation, intended to secure consents for transferring assets from the estate of a decedent when a final inheritance tax return cannot be completed immediately. It requires information about the decedent's estate, including gross estate value, deductions, and details on asset transfers. The form also requests tax waivers and certifies that a detailed return will be filed later. 01. Edit your nj inheritance waiver tax form 01 pdf online Type text, add images, blackout confidential details, add comments, highlights and more. 02. Sign it in a few clicks Draw your signature, type it, upload its image, or use your mobile device as a signature pad. 03. Share your form with others Send nj 01 form via email, link, or fax. You can also download it, export it or print it out. 9.5 Ease of Setup DocHub User Ratings on G2 9.0 Ease of Use DocHub User Ratings on G2 Click 'Get Form' to open the nj inheritance waiver tax form 01 pdf in the editor. Begin by entering the decedent's full name and Social Security Number at the top of the form. This information is crucial for identification purposes. Indicate whether the decedent died testate or intestate, and provide the date of death. Ensure accuracy as this affects tax calculations. Fill in the executor's or administrator's details, including their address and contact information. This section is vital for correspondence regarding the estate. Complete sections detailing the gross estate, deductions, and net estate values. Be thorough in listing all assets and liabilities to avoid delays in processing. If applicable, list any transfers made by the decedent during their lifetime that may impact tax obligations. Include relevant details such as dates and amounts. Finally, review all entries for accuracy before submitting. Use our platform's features to save your progress and ensure a smooth submission process. Start filling out your nj inheritance waiver tax form 01 pdf today for free using our platform! We've got more versions of the nj inheritance waiver tax form 01 pdf form. Select the right nj inheritance waiver tax form 01 pdf version from the list and start editing it straight away! Versions Form popularity Fillable & printable 2019 4.8 Satisfied (92 Votes) 2008 4 Satisfied (42 Votes) 1999 4 Satisfied (44 Votes) be ready to get more Get Form We have answers to the most popular questions from our customers. If you can't find an answer to your question, please contact us. Contact us (N.J. Stat. 54:34-2 (2025).) The rate of tax depends on the amount inherited. As mentioned, amounts up to \$25,000 arent taxed. How to Obtain a Waiver. Waivers (Form 0-1) can only be issued by the Inheritance Tax Branch of the NJ Division of Taxation. It is not a form you can obtain online or fill out yourself. In most circumstances, some kind of return or form must be filed with the Division in order to have a waiver issued. If you are the spouse, civil union partner, domestic partner, child, grandchild, great-grandchild, mutually acknowledged child or stepchild, parent or grandparent of the deceased, you are exempt from New Jersey's inheritance tax. Schedule NJ-BUS-1 (Form NJ-1040) is a form used to register a new business in the state of New Jersey. The form requires basic information about the business, such as the name, address, and type of business. New Jersey has had an Inheritance Tax since 1892, when a tax was imposed on property transferred from a deceased person to a beneficiary. Inheritance Tax is based on who specifically will receive or has received a decedent's assets, and how much each beneficiary is entitled to receive. NJ inheritance waiver tax form 01 pdf online New Jersey inheritance waiver Tax form 01 NJ Inheritance Tax waiver form NJ inheritance waiver tax form 01 pdf 2021 NJ inheritance waiver tax form 01 pdf 2022 NJ tax waiver form nj inheritance tax waiver form L-8 NJ Inheritance Tax Form Related forms be ready to get more Get Form Many people worry about the estate tax affecting the inheritance they pass along to their children, but it's not a reality most people will face. In 2025, the first \$13,990,000 of an estate is exempt from federal estate taxes, up from \$13,610,000 in 2024. Exemption Criteria for New Jersey Inheritance Tax Certain beneficiaries, specifically Class A and Class E, are exempt from paying any inheritance tax. Additionally, Class C beneficiaries have a \$25,000 exemption, which can help reduce the total amount owed. NJ Division of Taxation - Inheritance and Estate Tax Branch Nov 23, 2020 Form 0-1 is a waiver that represents the written consent of the Director of the Division of Taxation to transfer or release certain property in the name of a Learn more Untitled Portions of the proxy statement to be filed with the U.S. Securities and Exchange Commission relating to the 2020 Annual Meeting of Shareholders (the 2020 proxy Learn more NJ Division of Taxation - Employer Payroll Tax Forms Dec 18, 2024 The following contains forms in docHub PDF format for Employer Returns in New Jersey. Inheritance Tax Waiver (0-1) Information Learn more If you believe that this page should be taken down, please follow our DMCA take down process here © 2025 DocHub, LLC Tax waivers (Form 0-1) are required to transfer assets from a decedent's name to a beneficiary. Such assets can include: New Jersey real property (such as real estate); Funds held in New Jersey financial institutions; Brokerage accounts doing business in New Jersey; Stock or bonds of a company incorporated in New Jersey, or a New Jersey institution. A summary of the laws that require the waiver are as follows: New Jersey Transfer Inheritance Tax is a lien on all property owned by the decedent as of the date of their death for a period of 15 years unless the tax is paid before this, or secured by bond. The lien exists whether the tax is levied and assessed or not. The law requires that, with certain exceptions, banking institutions and other institutions, corporations, and persons must receive written consent (i.e., a tax waiver) from the Director of the Division of Taxation before delivering or transferring any assets from a resident decedent to a beneficiary. The New Jersey Estate Tax is a lien on all property of a decedent as of their date of death. The tax applies to all decedents who died after December 31, 2001, but before January 1, 2018. The law requires written consent (i.e., a tax waiver) from the Director, before transferring property owned by a decedent as of their date of death to a beneficiary. No Estate Tax was imposed for decedents who died after January 1, 2018. The tax waiver form issued by the Division releases both the Inheritance Tax and the Estate Tax lien, and permits the transfer of property for both Inheritance Tax and Estate Tax purposes. For full details, refer to N.J.A.C. 18:26-11.1 - 11.25 "Waivers - Consent to Transfer." Waivers (Form 0-1) can only be issued by the Inheritance Tax Branch of the NJ Division of Taxation. It is not a form you can obtain online or fill out yourself. In most circumstances, some kind of return or form must be filed with the Division in order to have a waiver issued. Information on obtaining waivers and filing requirements is available for executors or administrators of estates. Form L-8 (self-executing waiver for certain Class A beneficiaries) can be substituted for Form 0-1 to obtain the release of financial (non-real estate) assets. An L-8 is valid only when the form is properly executed and used by or for the Class A beneficiaries indicated on the form. Individual Retirement Accounts (IRAs): A waiver is required to transfer any IRA that is held in a bank or other financial institution which would otherwise require a waiver. IRAs in the form of an annuity administered by an insurance company do not require waivers. Brokerage Accounts: Waivers will be issued only for the total date of death value of the account. No waivers will be issued for individual securities held within a brokerage account. See "Brokerage Account" tab for further details. Qualified Tuition Programs (529 Plans): Waivers are required to transfer any 529 Tuition Program in which the funds are held in a financial institution which would otherwise require a waiver. Blanket Waiver - provides for the release of certain funds from banks without a waiver. Authorized parties: An institution, association, organization, corporation, or person holding a decedent's funds may release up to 50 percent of the entire amount of funds on hand, without a waiver, to any of the following: An executor; Administrator; Legal representative of the decedent; Surviving joint tenant; Cestui que trust; or The estate of a minor in which title to funds are held in the name of a custodian for the minor. 50% of funds provision: The Blanket Waiver is limited to no more than 50% of the total funds in the entire account, whether the account is held in the decedent's name only or jointly with another. Payment of tax: In addition to the amount permitted to be released by financial services firms under the above, institutions may honor any checks made payable to New Jersey Inheritance and/or Estate Tax without written consent of the Director. Payment can be in any amount for which there are sufficient funds held on deposit in any account owned by a decedent or their estate. Payment of checks issued prior to death: When a check written by a decedent prior to their death is presented to a bank within 10 days of the decedent's date of death, the bank may honor the check. These payments can then be deducted before calculating 50% of the funds available for release under the Blanket Waiver provisions. Stock exception: Securities of a New Jersey corporation registered in the name of a decedent and issued by any bank, or savings and loan association situated in this State, are not subject to the Blanket Waiver rule provided for in this section. Therefore, the written consent of the Director must be obtained in order to transfer or release all such assets. Informant provision: The Director reserves the right to require the informant (the person who provides information about the decedent) to withhold any amount not yet distributed, pending further order of the Director. Transfers permitted by banks and financial services institutions prior to receiving a tax waiver Accounts: When making the transfers described below, the bank is required to retain the same control over the substituted account as the original account, until it has received a New Jersey Inheritance and Estate Tax waiver indicating the date of death balance of the original account. Funds of a decedent on deposit in a checking account in any bank may be transferred to an interest-bearing account in the same bank in the name of the decedent or their estate without obtaining a tax waiver. Funds of a decedent on deposit in an Individual Retirement Account (IRA) or Keogh retirement plan account may be transferred to another account in the same bank without obtaining a tax waiver. Any certificate of deposit or any type of a preferred account containing funds of a decedent may be transferred to another account in the same bank without obtaining a tax waiver. The transfers permitted above are subject to the requirement that the banking institution promptly file a notice with the Division of Taxation, Inheritance and Estate Tax Branch, PO Box 249, Trenton, New Jersey 08695-0249, containing the following information: Decedent's name; Date of death and domicile; Name and address of executor or administrator of estate; The account number, or certificate number, sought to be transferred, and the balance on deposit or the maturity value as of the date of death. The New Jersey Inheritance Tax and Estate Tax statutes do not allow property owned by, or in the name of, a resident decedent to be transferred without written consent - in the form of a tax waiver - from the Director of the Division of Taxation. A lien remains on the decedent's property until taxes are paid. An Inheritance/Estate Tax waiver is required to release the funds for all brokerage accounts held - individually or jointly - in a resident decedent's name. This tax waiver is required if the brokerage firm had an office in New Jersey, regardless of where the account was opened. However, funds can be released without a waiver if a brokerage account passes to a decedent's : Surviving spouse/civil union partner or domestic partner; Child, stepchild, or legally adopted child; Grandchild or great-grandchild, (but not a step-grandchild or a step great-grandchild); Parent or grandparent. Under the above circumstances, funds can be released if the executor, administrator, or certain beneficiaries of the estate, provides a properly completed Form L-8 to the brokerage firm. The L-8 form is an affidavit and self-executing tax waiver that is filed directly with the brokerage firm. Assets are often held in a brokerage account registered in "street name" (i.e., when a brokerage holds a security - on behalf of a client - which is registered in the name of the institution). Those assets may be bought and sold within the account without first obtaining a tax waiver. However, until a tax waiver is obtained, these assets may not be transferred or released to the estate or beneficiaries, other than those permitted by the blanket waiver provisions of N.J.A.C. 18:26-11.16. All blanket waiver provisions are applicable to brokerage accounts. The brokerage institution must retain assets worth half the value of an account on the decedent's date of death. The retained assets may not be released without a tax waiver. The institution may release whatever assets remain in the account, without a tax waiver, to: An executor; Administrator; Legal representative of the decedent; Surviving joint tenant; Cestui que trust (the beneficiary of a trust); or The estate of a minor, when the account is titled in the name of a custodian for the minor. Examples: A decedent's brokerage account held 1,000 shares of XYZ Corporation stock valued at \$100,000 on the date of death: If, three months after the decedent's death, the account is valued at \$200,000, assets valued at \$150,000 may be released without a tax waiver. Assets valued at \$50,000 must be retained pending receipt of a tax waiver; If, three months after the decedent's death, the account is valued at \$40,000, no assets may be released without a tax waiver. The provisions of N.J.A.C. 18:26-11.8 also apply to brokerage accounts. Specifically, funds held in a decedent's Individual Retirement Account (IRA) may be transferred to another account within the same institution (such as an inherited IRA) without obtaining a waiver. Additionally, all - or any part - of the assets held in a decedent's brokerage account may be moved to an estate account within the same institution. Until a waiver for the original account is received, the institution is required to retain the same control over the substituted account as it had over the original account. Guidance on this matter was originally provided in the New Jersey State Tax News, Volume 35, Fall/Winter 2006. Tax waivers are not required for: Real property held as tenancy by the entirety; Real property held by a husband and wife or civil union partners as tenants by the entirety is not considered a transfer to the surviving spouse or civil union partner. Therefore, a waiver is not necessary. Non-resident decedents (bank accounts): Inheritance Tax and Estate Tax waivers are not required for intangible assets of a non-resident decedent. Waivers are required for real property located in New Jersey which was owned by a non-resident decedent (except as in #1 above). Assets held in trusts: The transfer of any asset, whether real or intangible, held in the name of a bona fide trust as of the date of a decedent's death, does not require a tax waiver. Stock shares of a Non-New Jersey Corporation: The transfer of shares of stock owned by a decedent in a corporation which is incorporated in a state other than New Jersey, does not require waivers. Transfer of partnership interest: A tax waiver is not required for the transfer of real or personal property, tangible or intangible, owned by a bona fide partnership in which a decedent had an interest. Assets owned by LLC's or Closely Held Corporations: A tax waiver is not required for the transfer of real or personal property, tangible or intangible, owned by a Limited Liability Corporation or Closely Held Corporation, even if the decedent owned all shares of the corporation. Note: Waivers may be required for the shares of the corporation if it was incorporated in New Jersey. Transfer of personal property (tangible or intangible) A waiver is not required in order to transfer all other tangible or intangible personal property, including but not limited to: Wages or salaries; US Savings Bonds; Vacation and sick leave pay; Payment under pension, profit-sharing, bonus plans or stock purchase plans; All motor vehicles; Mortgages; Accounts receivable; Household goods; Personal effects, cash, collections, etc.; Funds held in an account in the name of a funeral director in trust for a decedent (advance funeral payment); Property Disclosure: All property of a decedent, including property that can be transferred without a waiver, must, nevertheless, be reported on a decedent's Inheritance or Estate Tax return. Assets held by a decedent as custodian for a minor, held in any financial institution, may be released without a waiver pursuant to N.J.S.A. 46:38-1 et seq. Rental security deposits in a decedent's name may be released without a waiver under the provisions of N.J.S.A. 47:8-19 et seq. Payable-on-Death (POD) Bank accounts when beneficiary dies first: When the named beneficiary of a 'payable on death' account dies before the principal owner of the account, no tax waiver is required in order for the surviving owner of the account to access or transfer the funds. Note: A tax waiver is required to transfer or release such an account to the beneficiary should the principal owner die first. Transfer of collateral: A New Jersey banking, or financial services institution, that has in its possession, custody, or control, any securities or other assets pledged as collateral for a loan of a decedent, can liquidate a loan or other debt due from a resident decedent by: (Waiver required) Transferring such collateral from the name of the decedent to its own name upon receiving the written consent of the Director; or (No Waiver required) Selling such collateral to satisfy a loan of a decedent without the written consent of the Director, with two exceptions: (Waiver required) When the collateral pledged consists of the stock of a New Jersey corporation; and (Waiver required) If any excess monies are received from a sale, a waiver must be obtained before that excess money can be delivered to a proper party in interest; or (No waiver required) Delivering any collateral to the executor or administrator of a decedent upon the full payment of the loan or debt without the written consent of the Director. Transfers from one fiduciary to another: Bonds or stock of a New Jersey corporation or a national bank located in New Jersey, or any money deposited in any trust company, bank, or other institution in the name of one court-appointed fiduciary as executor, administrator, trustee, or guardian, may, upon the death of such fiduciary, be transferred without a tax waiver to the legally appointed substitute for the deceased fiduciary. Transfer from joint fiduciaries to successors: Bonds or stock of a New Jersey corporation or a national bank located in New Jersey or any money deposited in any trust company, bank, or other institution in the names of two or more fiduciaries as executors, administrators, trustees, or guardians, may, upon the death of one or more fiduciaries be transferred without a tax waiver to the surviving fiduciary or fiduciaries. Transfer of assets held by nonresident custodian: A tax waiver is not required in order to transfer any assets held by a nonresident custodian on behalf of a resident or nonresident decedent. Visit the Safe Deposit Box Release page for information about the contents a safe deposit box. The NJ Inheritance Waiver Tax Form 01 PDF is a legal document allowing beneficiaries to transfer assets without inheritance tax, applicable for Class A beneficiaries when no tax is due. It streamlines estate asset transfers under specific conditions, ensuring compliance with New Jersey tax regulations. The form must be submitted accurately to avoid delays. Purpose and Function of Form 0-1 Form 0-1 serves as a legal waiver granting beneficiaries the authority to transfer or release specific assets from a decedent's estate without incurring New Jersey inheritance tax. Its primary purpose is to obtain written consent from the Director of the Division of Taxation, enabling the transfer of assets such as real property, funds, or securities. The form is essential for ensuring compliance with state tax regulations and facilitating the seamless distribution of estate assets. It is typically required when no inheritance or estate tax is owed, and all beneficiaries are classified as Class A. By submitting Form 0-1, beneficiaries can avoid delays and complexities in asset transfers, provided all conditions are met. Key Features and Requirements of the Form Form 0-1 is designed to streamline the transfer of inherited assets, specifically for Class A beneficiaries, when no New Jersey inheritance or estate tax is owed. It requires detailed information about the decedent's estate, including asset lists and tax implications. The form must be submitted accurately to avoid delays, ensuring all beneficiaries consent to the waiver. Key features include its applicability to real property, funds, and securities held in New Jersey. The form is conditional on the absence of any tax due, making it a straightforward solution for compliant transfers. Proper completion ensures adherence to state tax regulations, facilitating efficient asset distribution. Eligibility Criteria for Using Form 0-1 Form 0-1 is eligible for use when no New Jersey inheritance or estate tax is owed, and all beneficiaries are Class A, ensuring unanimous consent for asset transfer. Class A beneficiaries and Their Rights Class A beneficiaries, such as spouses, civil union partners, and certain family members, hold priority rights under New Jersey inheritance laws. They are entitled to receive assets without inheritance tax under specific conditions. Form 0-1 requires unanimous consent from all Class A beneficiaries to transfer assets, ensuring their rights are protected. The form simplifies the process when no tax is owed, allowing direct asset distribution. Beneficiaries must meet eligibility criteria, and all parties involved must agree to the waiver. This streamlined process ensures legal compliance and avoids delays in estate settlement, providing clarity and efficiency for Class A beneficiaries navigating inheritance matters in New Jersey. Conditions for Waiving Inheritance Tax Waiving inheritance tax in New Jersey through Form 0-1 is subject to specific conditions. The decedent must have passed away on or after January 1, 2018, and there must be no outstanding inheritance or estate tax liability. All beneficiaries must be Class A, such as spouses, civil union partners, or direct descendants, and they must unanimously consent to the waiver. Additionally, the form can only be used if no inheritance or estate tax return is required. The waiver cannot be granted until all taxes are paid or accounted for, ensuring compliance with state tax regulations. This streamlined process applies to assets like real estate, funds, or securities held in New Jersey. Required Information and Documentation The form requires detailed information about the decedent's estate, including gross estate value, deductions, and a detailed list of asset transfers. Beneficiaries must provide identification and proof of beneficiary status. Details About the Decedent's Estate The form requires comprehensive details about the decedent's estate, including the gross estate value, deductions, and a detailed list of asset transfers. Beneficiaries must provide information about all assets, such as real property, funds held in financial institutions, and brokerage accounts. The estate's value is calculated to determine if any taxes are owed, ensuring compliance with New Jersey's inheritance tax regulations. Accurate documentation of these details is essential for processing the waiver and transferring assets efficiently. Any errors or omissions may delay approval, so thorough preparation is crucial. This section ensures transparency and accountability in the estate settlement process. Asset Transfers and Tax Implications The NJ Inheritance Waiver Tax Form 01 facilitates the transfer of specific assets, such as real property, funds, and brokerage accounts, without inheritance tax liability. This applies primarily when no tax is owed, ensuring a seamless transfer to beneficiaries. The waiver is crucial for avoiding delays in estate settlement. Accurate documentation of asset details is essential to prevent issues and ensure compliance with New Jersey tax regulations. Proper completion of the form guarantees that beneficiaries receive assets efficiently, adhering to legal requirements and tax implications. Thorough preparation is vital to maintain transparency and accountability throughout the process. Step-by-Step Guide to Completing Form 0-1 Complete Form 0-1 by gathering all required estate documents, accurately filling in beneficiary and asset details, and ensuring compliance with New Jersey tax regulations. Submit the form to the NJ Division of Taxation for approval, ensuring all information is correct to avoid delays in processing. Preparing the Necessary Documents to Complete Form 0-1, beneficiaries must prepare detailed documentation about the decedent's estate. This includes an inventory of all assets, such as real property, financial accounts, and personal belongings, with their corresponding values. Beneficiaries must also provide proof of their relationship to the decedent, such as birth or marriage certificates. Additionally, a copy of the decedent's will, if applicable, and any relevant tax returns should be gathered. All information must be accurate and verifiable to ensure the form is processed without delays. Proper documentation is essential to comply with New Jersey's tax regulations and to facilitate a smooth transfer of assets. Submitting the Form to the NJ Division of Taxation Once Form 0-1 is completed, it must be submitted to the New Jersey Division of Taxation for approval. The form should be mailed along with a cover sheet, which can be downloaded from the official website. Beneficiaries must ensure all sections are filled accurately and signed; The completed form should be sent to the address listed on the cover sheet. Processing times vary, but submissions are typically reviewed for completeness and compliance with tax regulations. Once approved, the waiver allows beneficiaries to transfer assets without inheritance tax liability. Submissions are critical for legal asset transfers, and accuracy ensures timely processing and approval. Processing and Approval of the Waiver The NJ Division of Taxation processes the waiver, typically within a few weeks. The form is reviewed for completeness and compliance with tax regulations. Approval is granted after ensuring all taxes are paid or provided for, allowing asset transfers to proceed. Timeline and Procedures for Approval The processing of the NJ Inheritance Waiver Tax Form 01 PDF typically takes several weeks, though timelines may vary. The Division of Taxation reviews the form for completeness and ensures all taxes are paid or accounted for. Once approved, beneficiaries receive written consent to transfer assets. Expedited requests may be considered for urgent cases, such as real estate transactions, but require additional documentation. The approval process ensures compliance with state tax laws, facilitating smooth asset distribution. Beneficiaries are notified once the waiver is granted, allowing them to proceed with transferring property without further delays. Handling Potential Issues or Delays Issues with Form 0-1 may arise if the application is incomplete or requires additional documentation. Delays often occur when tax payments are pending or if the estate's valuation is disputed. Beneficiaries should ensure all information is accurate and submit supporting documents promptly. If the Division of Taxation requests further details, responding quickly can prevent extended processing times. In cases of complex estates, legal or professional assistance may be necessary to resolve disputes or clarify discrepancies. Regular follow-ups with the Division of Taxation can help track the status and address any emerging issues promptly, ensuring the waiver process remains efficient and avoids unnecessary setbacks for beneficiaries. Related Forms and Resources Form L-9(A) is essential for requesting real property tax waivers, while additional resources like official New Jersey tax guides provide detailed instructions and support for beneficiaries. Form L-9(A) and Its Role in the Process Form L-9(A) is a crucial document used in conjunction with the NJ Inheritance Waiver Tax Form 01 PDF. It serves as an affidavit requesting a real property tax waiver for deaths occurring on or after January 1, 2018. This form is specifically required when transferring real estate or other eligible assets without incurring inheritance or estate taxes. It must be completed by the executor or beneficiary and includes details about the decedent's estate and the beneficiaries. Form L-9(A) is essential for facilitating the transfer of property under New Jersey tax regulations, ensuring compliance and avoiding unnecessary delays in the probate process. Accurate completion is vital for a smooth approval process. Additional Resources for Beneficiaries Beyond Form 0-1, beneficiaries can access various resources to navigate the inheritance tax process. The official New Jersey Division of Taxation website provides detailed guides, FAQs, and downloadable forms, including L-9(A), to assist with waivers and tax filings. Legal professionals and tax advisors specialize in inheritance tax matters, offering tailored guidance. Additionally, online platforms and forums share experiences and tips from beneficiaries who have completed the process. These resources ensure beneficiaries understand their rights, obligations, and the steps required to comply with New Jersey's tax regulations effectively. Utilizing these tools helps streamline the process and avoid potential pitfalls. Copyright © State of New Jersey, 1996- Department of the Treasury Division of Taxation PO Box 281 Trenton, NJ 08695-0281 Site Maintained by Division of Revenue and Enterprise Services